



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

Wednesday 16 December 2015

SHIRE OF MINGENEW



Shire of Mingenew

Ordinary Council Meeting Notice Paper

16 December 2015

Madam President and Councillors,

An ordinary meeting of Council is called for Wednesday, 16 December 2015, in the Council Chambers, Victoria Street, Mingenew, commencing at 4.00 pm.

**Martin Whitely
Chief Executive Officer**

11 December 2015

MINGENEW SHIRE COUNCIL

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CHIEF EXECUTIVE OFFICER
11 DECEMBER 2015

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015



SHIRE OF MINGENEW
WRITTEN DECLARATION OF INTEREST IN MATTER BEFORE COUNCIL



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

Dear Sir/Madam,

Re: Written Declaration of Interest in Matter before Council

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

(2) _____

Agenda Item (3) _____

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

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

The nature of my interest is (5)

The extent of my interest is (6)

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

Yours faithfully,

Signed _____

Date _____

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

Table of Contents

1.0	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS.....	6
2.0	RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE	6
3.0	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	6
4.0	PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS	6
5.0	APPLICATIONS FOR LEAVE OF ABSENCE	6
6.0	DECLARATIONS OF INTEREST	6
7.0	CONFIRMATION OF PREVIOUS MEETING MINUTES.....	6
7.1.1	ORDINARY MEETING HELD 18 th November, 2015.....	6
7.1.2	AUDIT COMMITTEE MEETING 18 th November, 2015.....	6
7.1.3	SPECIAL MEETING OF COUNCIL HELD 18 th November, 2015	6
8.0	ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION	6
9.0	OFFICERS REPORTS.....	6
9.1	CHIEF EXECUTIVE OFFICER.....	6
9.1.1	PERMIT FOR CONCESSIONALLY LOADED COMBINATION.....	7
9.1.2	PURCHASING POLICY	11
9.1.3	REVIEW OF DELEGATION REGISTER	24
9.1.4	DONATION – THREE SPRINGS / ARRINO RSL.....	80
9.1.5	DONATION - SHIRE OF ESPERANCE.....	82
9.1.6	DRAINAGE IMPROVEMENTS - MOORE STREET	88
9.1.7	ACTING CHIEF EXECUTIVE OFFICER	94
9.1.8	COMMON SEAL.....	96
9.1.9	STAFF BONUS PAYMENT	98
9.1.10	APPOINTMENT OF AUDITOR.....	100
9.1.11	MOBILE BLACK SPOT PROGRAMME.....	102
9.2	FINANCE	104
9.2.1	FINANCIAL STATEMENTS FOR PERIOD ENDING.....	104
9.2.2	ACCOUNTS FOR PAYMENT – MONTH ENDING 30 th November 2015	139
9.2.3	2014/2015 ANNUAL REPORT	151
9.2.4	ANNUAL ELECTORS MEETING.....	237
9.3	ADMINISTRATION	239
9.3.1	FREEDOM OF INFORMATION ACT 1992 – INFORMATION STATEMENT	239
10.0	ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	254
11.0	NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING	254
11.1	ELECTED MEMBERS.....	254
11.2	STAFF.....	254
12.0	CONFIDENTIAL ITEMS.....	254
12.1	DISPOSAL OF PROPERTY – VOLKSWAGON AMAROK 4x4 VEHICLE.....	254
13.0	TIME AND DATE OF NEXT MEETING.....	254
14.0	CLOSURE.....	254

SHIRE OF MINGENEW

AGENDA FOR ORDINARY MEETING OF COUNCIL TO BE HELD IN COUNCIL CHAMBERS ON 16 December 2015 COMMENCING AT 4.00pm

- 1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**
- 2.0 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**
- 3.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
- 4.0 PUBLIC QUESTION TIME/PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**
- 5.0 APPLICATIONS FOR LEAVE OF ABSENCE**
- 6.0 DECLARATIONS OF INTEREST**
- 7.0 CONFIRMATION OF PREVIOUS MEETING MINUTES**
 - 7.1.1 ORDINARY MEETING HELD 18th November, 2015
 - 7.1.2 AUDIT COMMITTEE MEETING 18th November, 2015
 - 7.1.3 SPECIAL MEETING OF COUNCIL HELD 18th November, 2015
- 8.0 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**
- 9.0 OFFICERS REPORTS**

9.1 CHIEF EXECUTIVE OFFICER

9.1.1 PERMIT FOR CONCESSIONALLY LOADED COMBINATION

Location/Address: Shire of Mingenew
Name of Applicant: Len Kirkby, Fuel Distributors of Western Australia Pty Ltd
Disclosure of Interest: Nil
File Reference: ADM0197
Date: 9th December 2015
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends the approval of a concessionally loaded combination permit for Fuel Distributors to access Boolinda Road in the Shire of Mingenew.

Attachment

Attached is some information on the vehicle description and configuration for the RAV Network.

Background

Fuel Distributors of Western Australia Pty Ltd has been awarded the CBH contract to deliver diesel to the rail locomotives at the Mingenew receival point. Fuel Distributors are requesting a permit to run 27.5m pocket road trains with 5 and 6 axle dog trailers along the Midlands Road turning onto Boolinda Road and into CBH.

Boolinda Road is on the RAV 7 network and has been approved for extra mass (23.5 tonne per tri axle) from Main Roads previously with the following conditions;

1. That written approval is required from the local government, and
2. No right turn into the CBH Facility located 20m north of the railway crossing

Comment

The Shire is required to either support or not support the request for a concessionally loaded combination. Supporting the application will allow the operator to apply to Main Heavy Vehicle Services for an Accredited Mass Management Scheme (AMMS) permit.

The issue Fuel Distributors has is that even though Boolinda Road is a RAV 7 with a permitted mass of up to 107.5 tonnes, the configuration they are using is essentially a RAV 4 type configuration which only allows them up to a maximum mass of 87.5 tonnes. It is possible under a 27.5m pocket road train with 5 and 6 axle dog trailer combination with twin steer that their total mass would be 99 tonnes. A single steer same type configuration could also possibly be up to 94.5 tonnes. Either way, both configurations would exceed the allowable mass by 11.5 or 6.5 tonnes respectively.

The Midlands Road within the Shire of Mingenew is already approved by Main Roads for the same coessionally loaded combination being requested by Fuel Distributors.

Fuel Distributors may also be required to seek permission from CBH/Main Roads if they intend to access the right turn into the CBH Facility located 20m north of the railway crossing.

Boolinda Road is only a very short section of road and it is unlikely that any major damage would be done by allowing the extra mass request, however if Council approves the request it may place any number of conditions on the permit holder including compensation for damage to the road.

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

Consultation

Bernie Miller, Main Roads

Rod Gillis, Main Roads

Nita Jane, Manager Administration & Finance

Len Kirkby, Fuel Distributors

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Community Strategic Plan

Outcome 2.5.1 – Maintain and improve road assets.

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.1.1
--

That Council;

Approve the request from Fuel Distributors for a concessionally loaded combination permit to run 27.5m pocket road trains with 5 and 6 axle dog trailers on Boolinda Road.

[Home](#) [Using Roads](#) [Heavy Vehicles](#) [Notices](#) [Prime Mover, Trailer](#)

Prime Mover, Trailer

Roads and conditions

[Vehicle Categories](#) (As of February 2015)




















[Operating conditions](#) (As of October 2015)

[Addendums](#) - Find out what changes have been made to the conditions of use, and roads added to or removed from the road tables

[RAV Mapping Tool](#) (Current as at May 2015) - An interactive web-based application that can assist you in planning your journey. The RAV mapping tool should be used as a guide only and approved roads should be checked using the road tables and addendums

[RAV Mapping Tool "How to" Guide](#) (As of June 2015)

Category & RAV Network	Vehicle Description and Configuration	Length (m)	Max Mass (T)	Axle	Road Table
	(A) PRIME MOVER, SEMI TRAILER TOWING A PIG TRAILER	(A) ≤20	50	4	
	(B) PRIME MOVER TOWING AN OVERHEIGHT SEMI TRAILER	(B) ≤19	42.5	3	Network 1 (Road Name Order)
	(C) SHORT B-DUBLE	(C) ≤20	50	4	
	(D) TWINTREE PRIME MOVER TOWING SEMI TRAILER	(D) ≤19	47.5	3	
	(A) PRIME MOVER, SEMI TRAILER TOWING A PIG TRAILER	(A) ≤27.5	65.5	4	Network 2 (Road Name Order)
	(B) PRIME MOVER TOWING SEMI TRAILER	(B) ≤20	42.5	3	Network 2 (LGA Order)
	(C) P-DUBLE	(C) ≤27.5	67.5	4	
	(D) SHORT B-TRIPLE	(D) ≤27.5	87.5	5	Network 2 (LGA Order)
	(E) CAR CARRIER SEMI TRAILER	(E) ≤25	42.5	3	
	(A) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER	≤27.5	84	5	Network 3 (Road Name Order)
	(B) PRIME MOVER, SEMI TRAILER TOWING 4 AXLE DOG TRAILER	≤27.5	87.5	5	Network 3 (LGA Order)
	(A) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER	(A) >27.5 ≤36.5	84	5	Network 4 (Road Name Order)
	(B) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER AND CONNECTOR DOLLY	(B) >27.5 ≤36.5	84+d	6	Network 4 (LGA Order)
	(C) >27.5	67.5+d	5		

	(C) B-DOUBLE TOWING A CONVERTER DOLLY	≤36.5			
	(D) B-TRIPLE	(D) >27.5, ≤36.5	E4	5	
	(A) PRIME MOVER, SEMI TRAILER TOWING 4 AXLE DOG TRAILER	(A) >27.5, ≤36.5	87.5	5	 Network 6 (Road Name Order)
	(B) B-TRIPLE	(B) >27.5, ≤36.5	87.5	5	 Network 6 (LGA Order)
	(C) PRIME MOVER SEMI TRAILER TOWING A 6 AXLE TRAILER & CONVERTER DOLLY	(C) >27.5, ≤36.5	97.5+d	6	 Network 7 (Road Name Order)
	(A) PRIME MOVER, TOWING SEMI TRAILER AND B-DOUBLE	(A) >27.5, ≤36.5	107.5	6	 Network 7 (LGA Order)
	(B) B-DOUBLE TOWING A DOG TRAILER	(B) >27.5, ≤36.5	107.5	6	 Network 7 (LGA Order)
	(A) PRIME MOVER, SEMI TRAILER TOWING 2 X DOG TRAILERS	(A) >36.5, ≤53.5	120.5	7	 Network 9 (Road Name Order)
	(B) PRIME MOVER, SEMI TRAILER TOWING A DOG TRAILER AND CONVERTER DOLLY	(B) >36.5, ≤53.5	84+d	6	 Network 9 (LGA Order)
	(C) B-DOUBLE TOWING A DOG TRAILER	(C) >36.5, ≤45	107.5	6	 Network 9 (LGA Order)
	(D) PRIME MOVER, SEMI TRAILER TOWING A B-DOUBLE	(D) 36.5, ≤45	107.5	6	
	(A) PRIME MOVER, SEMI TRAILER TOWING 2 X 4 AXLE DOG TRAILERS	(A) >36.5, ≤53.5	127.5	7	
	(B) B-DOUBLE TOWING A CONVERTER DOLLY CONNECTED TO 2 SEMI TRAILERS	(B) >36.5, ≤53.5	127.5	7	 Network 10 (Road Name Order)
	(C) PRIME MOVER, SEMI TRAILER TOWING A TRIPLE	(C) >36.5, ≤53.5	127.5	7	 Network 10 (LGA Order)
	(D) B-DOUBLE TOWING 2 DOG TRAILERS	(D) >36.5, ≤53.5	147.5	8	
	(E) DOUBLE ROAD TRAIN TOWING B-DOUBLE TRAILERS	(E) >36.5, ≤53.5	147.5	8	
	(F) PRIME MOVER, SEMI TRAILER TOWING A 4 AXLE DOG TRAILER AND CONVERTER DOLLY	(F) >36.5, ≤53.5	67.5+d	6	

Modified: 04 Dec 2015

9.1.2 PURCHASING POLICY

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0133
Date: 10th December 2015
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends an amendment to the Shire's Purchasing Policy to bring the policy in line with recent legislative changes to the tendering threshold.

Attachment

Purchasing Policy - with proposed changes highlighted in yellow.

Background

The State Government recently passed legislation with these changes being formally gazetted in September 2015. These legislative amendments dealing with the tendering process for good and services within Local Government saw changes to the Local Government (Functions & General) Regulations 1996.

Comment

Amendments to the *Local Government (Functions and General) Regulations 1996* were published in the *Government Gazette* on 18 September 2015 and take effect from the 1st October 2015.

The Shire's Purchasing Policy deals with the purchasing of good and services and deals specifically with thresholds applied when conducting a tendering process. Previously any contractual arrangement where the value of the goods or services were known, or expected to exceed \$100,000 would need to comply with the tender regulations. This threshold has now been increased to \$150,000 and along with the other amendments mentioned above, these amendments need to be reflected in the Shire Purchasing Policy.

A summary of the key amendments is provided below.

Tender Threshold

The tender threshold has been increased from \$100,000 to \$150,000. For the purchase of goods and services under this threshold, the amendments have introduced the requirement for the purchasing policy to include the minimum number of oral and written quotes that must be received. If the contract for goods or services is expected to be more than \$150,000 a public tender process is required.

Amendments have been made to Regulation 11 (2) which relates to circumstances when tenders do not need to be publically invited. This includes when goods or services are obtained through:

- the WA Local Government Association preferred supplier program
- a person registered on the Aboriginal Business Directory WA for contracts worth \$250,000 or less, or
- an Australian Disability Enterprise.

It is also not necessary to invite public submissions if the term of the original contract is being renewed or extended where -

- (i) the original contract was entered into after a public submission period
- (ii) the invitation to tender included the option for a renewal or extension
- (iii) the original contract contained an option to renew or extend, and
- (iv) the supplier's tender included a requirement for such an option.

Anti-avoidance provisions

Regulation 12 has been amended to ensure that contracts are not split for the purposes of avoiding the tender threshold. It is expected that if a local government reasonably believes that the purchase of a good or service from one supplier will exceed the tender threshold of \$150,000 they should publically invite tenders.

Receiving and opening tenders

Regulation 16 has been amended to require that when tenders are opened there must be at least two employees of the local government present, or one local government employee and at least one person authorised by the Chief Executive Officer.

Varying a contract

Regulation 21A is a new regulation that provides that a contract cannot be varied once a local government has entered into a contract for the supply of goods or services unless:

- the variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract, or
- the variation is a renewal or extension of the original term of the contract (in accordance with regulation 11 (2)U)).

Panels of pre-qualified suppliers

Part 4 Division 3 has been inserted into the regulations to introduce the ability for local governments to create a panel of pre-qualified suppliers. There are some conditions on developing a panel including;

- the need for a local government to develop a written policy outlining
- how the panel will operate
- how each supplier will be invited to quote
- consistent communication with the panel; and
- the recording and retention of quotes and purchases from suppliers.

In establishing a panel, persons are to be publicly invited to apply. State-wide public notice is required and it must be open for at least 14 days following the first notice (not including the advertisement's publishing date).

There is a range of detailed information that needs to be made available about the proposed panel including: the written policy; details of how the panel will operate; the period for which the panel will be established; and, the number of suppliers the local government intends to appoint to the panel.

Once a panel has been established, local governments may enter into a contract (or contracts) with any of the pre-qualified suppliers. However, the contract(s) cannot exceed 12 months and cannot contain an option to renew or extend its term. If it is expected that a contract is to exceed 12 months the particular good or service should be put to tender.

Regulation 13 of the *Local Government (Audit) Regulations 1996* has been amended to require local governments to carry out an audit of compliance for panels of tenders in accordance with section 7.13 (1)(i) of the *Local Government Act 1995*.

Other amendments

Several other additions to the amendments around the tender provisions include;

- the prescribed value of abandoned vehicle wrecks under regulation 29A(a) has been increased to \$500.
- The consideration under 30(3)(b) has been increased to \$75,000 in regards to the disposition of property. This provision has been reworked to clarify that if the entire consideration received for the sale of property is used to purchase new property, which is not worth more than \$75,000, it is an exempt disposition.

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

More information

A copy of the regulations as published in the Government Gazette can be viewed on the State Law Publisher's website at www.slp.wa.gov.au

Consultation

Nita Jane, Manager Administration & Finance

Stuart Fraser, Department of Local Government

Statutory Environment

Part 4 — Provision of goods and services of the Local Government (Functions & General) Regulations 1996 relates specifically to the requirements of a local government for the provision of good and services.

Local Government Act 1995 states;

3.57. Tenders for providing goods or services

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

Policy Implications

Amendments to the *Local Government (Functions and General) Regulations 1996* has resulted in a need to make some changes to the Shire's Purchasing Policy The proposed changes are highlighted in yellow.

Financial Implications

Nil

Strategic Implications

Community Strategic Plan

Outcome 4.5.1 - Ensure compliance with local, town planning, building and health and all other relevant legislation.

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

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.1.2
--

That Council;

Review and adopt the Purchasing Policy as presented.

3007 PURCHASING POLICY

The Shire of Mingenew is committed to delivering best practice in the purchasing of goods, services and works that align with the principles of transparency, probity and good governance.

1. OBJECTIVES

- To ensure best practice policies and procedures are followed in relation to internal purchasing for the Local Government.
- To ensure compliance with the Local Government Act 1995 ("the Act") and the Local Government Act (Functions and General) Regulations 1996 ("the Regulations").
- To ensure compliance with the State Records Act 2000 and associated records management practices and procedures of the Local Government.
- To undertake purchasing processes that ensures value for money for the Local Government by delivering the most advantageous outcome possible.
- To ensure openness, transparency, fairness and equity through the purchasing process to all potential suppliers.
- To ensure efficient and consistent purchasing processes are implemented and maintained across the organization.

2. ETHICS & INTEGRITY

2.1 Code of Conduct

All officers and employees of the Local Government undertaking purchasing activities must have regard for the Code of Conduct requirements and shall observe the highest standards of ethics and integrity. All officers and employees of the Local Government must act in an honest and professional manner at all times which supports the standing of the Local Government.

2.2 Purchasing Principles

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Local Government policies and Code of Conduct;
- purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Local Government by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

3. VALUE FOR MONEY

3.1 Policy

Value for money is an overarching principle governing purchasing which allows the best possible outcome to be achieved for the Local Government. It is important to note that compliance with the purchasing specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing and service benchmarks.

3.2 Application

An assessment of the best value for money outcome for any purchasing process should consider:

- all relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality, including but not limited to an assessment of levels and currency of compliances, value adds offered, warranties, guarantees, repair and replacement policies, ease of inspection, ease of after sales service, ease of communications etc.
- financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history); and
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable.

4. PURCHASING THRESHOLDS AND PROCESSES

4.1 Legislative / Regulatory Requirements

The requirements that must be complied with by the Local Governments, including purchasing thresholds and processes, are prescribed within the *Local Government (Functions and General) Regulations 1996* and this Purchasing Policy.

4.2 Policy

Purchasing that is **below \$150,000** in total value (excluding GST) must utilise a Request for Quotation process, either direct to the market or through a panel of pre-qualified suppliers.

Purchasing that **exceeds \$150,000**, in total value (excluding GST) must be put to public Tender unless a regulatory Tender exemption is utilised by the Local Government. Tender exemptions to be applied must be in accordance with **Regulation 11A of the *Local Government (Functions and General) Regulations 1996***.

Application of a tender

Determining purchasing value is to be based on the following considerations:

- The extent to which it could be reasonably expected that the Local Government will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased, or
- The actual or expected value of a contract over the full contract period (including all options to extend)

4.3 Purchasing Thresholds - Requirements

Below is the purchasing process that must be followed based on the actual or expected value of each purchase by the Local Government:

Purchasing Thresholds (ex GST)	Purchasing Requirements
Up to \$9,999	<p>Obtain at least one (1) verbal or written quotation from suppliers supported by evidence of the quotation (e.g. email, fax or record of quotation) in each instance. All quotations from suppliers should be in writing.</p> <p>OR</p> <p>Obtain quotations directly from a pre-qualified panel of suppliers. It is recommended that wherever possible, the Local Government source multiple competitive quotations (at least two Preferred Suppliers) using a simple quotation process either through eQuotes or directly in writing.</p>
\$10,000 - \$49,999	<p>Obtain at least two (2) written quotations (e.g. email, fax or original copy).</p> <p>OR</p> <p>Obtain quotations directly from a pre-qualified panel of suppliers. It is recommended that wherever possible, the Local Government source multiple competitive quotations (at least three Preferred Suppliers) using a simple quotation process either through eQuotes or directly in writing.</p>
\$50,000 - \$149,999	<p>Obtain at least three (3) written quotations (e.g. email, fax or original copy) from suppliers containing price and specification of goods and services. The procurement decision is to be based on all value for money considerations in accordance with the definition stated within this Policy.</p> <p>OR</p> <p>Obtain quotations directly from a pre-qualified panel of suppliers. It is recommended that wherever possible, the Local Government source multiple competitive quotations (at least three Preferred Suppliers) using a formal Request for Quotation process either through eQuotes or directly in writing.</p>
\$150,000 and above	<p>Conduct a public Tender process in accordance with this policy. The procurement decision is to be based on value for money considerations in accordance with the definition stated within this Policy.</p> <p>OR</p> <p>Obtain quotations directly from a Tender exempt and pre-qualified panel of suppliers. It is recommended that wherever possible, the Local Government source multiple competitive quotations (at least three Preferred Suppliers) using a formal Request for Quotation process either through eQuotes or directly in writing.</p>

Where considered necessary, a Local Government may consider calling public Tenders in lieu of undertaking a Request for Quotation for purchases under the \$150,000 threshold (excluding GST). This decision should be made after considering the benefits of this approach in comparison with the costs, risks, timeliness and compliance requirements and also whether the purchasing requirement can be met through a pre-qualified panel of suppliers.

If a decision is made to undertake a public Tender for contracts of less than \$150,000, a Request for Tender process entailing all the procedures for tendering outlined in this Policy must be followed in full.

4.4 Purchasing Procedures

4.4.1 Tender or Request for Quotation through Tender Exempt Panels (\$150,000 or over in value)

For the procurement of goods, services or works where the value exceeds \$150,000, the Local Government must either undertake:

1. a public Tender process; or
2. a Request for Quotation process from a Tender exempt panel of pre-qualified suppliers.

Using a Tender Exempt Panel of Pre-Qualified Suppliers

When accessing a Tender exempt panel of pre-qualified suppliers, the Local Government must utilise a Request for Quotation process through eQuotes or in writing direct with the Preferred Suppliers.

In undertaking a Request for Quotation, the Local Government does not need to request that pre-qualified suppliers provide the type of information that is normally provided in a public Tender.

Additionally, the Local Government does not need to use its own contractual terms and conditions given that WALGA has already developed best practice contractual terms and conditions which have been accepted by every Preferred Supplier. These contractual terms and conditions ensure that the interests of the Local Government are fully protected.

Keeping the scope of the Request for Quotation focused on the Specification and the selection criteria that will be utilised by the Local Government to assess different quotations will ensure that only the required information is sought from Preferred Suppliers and the response process is streamlined.

Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the Specification and selection criteria provided by the Local Government.

Request for Quotation Process

In the event that a Local Government elects to call a Request for Quotation, the following process should be followed:

The Request for Quotation documentation must include:

- written Specification that communicates the requirement(s) in a clear, concise and logical fashion;
- selection criteria to be applied;
- price schedule;

- conditions of responding; and
- validity period of offer.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

For this procurement range, selection must be based on value for money (in accordance with the definition stated within this Policy) and which quotation would be most advantageous to the Local Government.

The evaluation process should include an assessment of qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the supplier's response.

The responsible officer is expected to demonstrate due diligence when conducting a Request for Quotation process and must comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with **Regulation 11A of the Local Government (Functions & General) Regulations 1996**.

Public Tender

In the event that a Local Government elects to call a public Tender:

- Before Tenders are publicly invited, the Local Government must record the decision to invite Tenders (which is to be recorded in the Tender Register) and must determine in writing the criteria for deciding which tender should be accepted.
- The Evaluation Panel must be established prior to the advertising of the Tender and include a mix of skills and experience relevant to the nature of the purchase. For Tenders with a total estimated value (ex GST) of between \$50,000 and \$149,999, the Evaluation Panel must contain a minimum of two (2) members. For Tenders with a total estimated value (ex GST) of \$150,000 and above, the Evaluation Panel must contain a minimum of three (3) members.
- A Tender Notice must be advertised in a State wide publication e.g. "The West Australian" newspaper (Local Government Tenders section), preferably on a Wednesday or Saturday.
- The Tender must remain open for at least 14 days after the date the Tender is advertised. Care must be taken to ensure that 14 full days are provided as a minimum.

The Tender Notice must include:

- a brief description of the goods or services required;
- information as to where and how Tenders may be submitted;
- the date and time after which Tenders cannot be submitted; and
- a contact person to supply more detailed information if required.

The detailed information must include:

- such information as the Local Government decides should be disclosed to those interested in submitting a Tender response;
- detailed specifications of the goods or services required;
- the criteria for deciding which Tender response should be accepted;
- whether or not the Local Government has decided to submit a Tender response; and

Tenders must not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation. If clarifications, addendums or further communication are required prior to the close of Tenders, all potential Tenderers must have equal access to this information in order for the Local Government not to compromise its duty to be fair.

If, after the Tender has been publicly advertised, any changes, variations or adjustments to the Tender document and/or the Conditions of Tender are required, the Local Government may vary the initial information by taking reasonable steps to give each person who has sought copies of the Tender documents notice of the variation.

A Tender response that is not received in full in the required format by the advertised Tender Deadline must be rejected.

No tenders are to be removed from the Tender Box or opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened in the presence of at least 2 employees of the local government, or one employee of the local government and at least one person authorised by the CEO to open tenders in accordance with Regulation 16 of the Local Government (Functions & General) Regulations 1996.

The details of all Tender responses received and opened must be recorded in the Tender Register. Tender responses are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the Tender opening, and price information should be regarded as *commercial-in-confidence* to the Local Government. Members of the public are entitled to be present.

The Tenderer's offer form, price schedule and other appropriate pages from each Tender shall be date stamped and initialled by at least two (2) Local Government officers present at the opening of Tender responses.

Where the Local Government has invited Tender responses and no compliant submissions have been received; direct purchases can be arranged on the basis of the following:

- a sufficient number of quotations are obtained;
- the process follows the guidelines for seeking quotations
- the specification for goods and/or services remains unchanged; and
- purchasing is arranged within six months of the closing date of the lapsed Tender.

Tender responses that have not been rejected must be assessed by the Local Government by means of a written evaluation against the pre-determined criteria. The Evaluation Panel must assess each Tender response that has not been rejected to determine which response is most advantageous.

if after the Tender has been publicly advertised and a successful Tenderer has been chosen, and before the Local Government and Tenderer have entered into a contract, a minor variation may be made by the Local Government. A minor variation may not alter the nature of the goods and/or services procured, nor may it materially alter the specification or structure provided for by the initial Tender.

Each Tenderer shall be notified of the outcome of the Tender following Council resolution or appropriate delegated authority. Notification must include:

- The name of the successful Tenderer.
- The total value of consideration of the winning offer.

The details and total value of consideration for the winning offer must be entered into the Tenders Register at the conclusion of the Tender process.

For this procurement range, selection of Tenderer must be based on value for money (in accordance with the definition stated within this Policy) and which Tender response would be most advantageous to the Local Government.

To comply with the requirements of Regulation 18(4) of the *Local Government (Functions and General) Regulations 1996*, the Tender evaluation process must provide a written assessment of the extent that each Tender response satisfies the criteria which was set prior to advertising the Tender. This should include an assessment of qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the Tender response.

The responsible officer is expected to demonstrate due diligence when conducting a public Tender and must comply with any record keeping and audit requirements.

4.4.2 Request for Quotation (\$50,000 or over to \$149,999 in value)

For the procurement of goods or services where the value exceeds \$50,000 but is less than \$149,999, it is recommended that at least three (3) written quotations be obtained from the market or from a pre-qualified panel of suppliers.

In the event that a Local Government elects to call a Request for Quotation, the following process should be followed:

- Provide a Request for Quotation that includes as a minimum:
 - written Specification that communicates the requirement(s) in a clear, concise and logical fashion;
 - selection criteria to be applied;
 - price schedule;
 - conditions of responding; and
 - validity period of offer.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.

- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

Requests for Quotation to a panel of pre-qualified suppliers should be undertaken through eQuotes or in writing directly with the Preferred Suppliers. Responses from Preferred Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the Specification and selection criteria provided by the Local Government.

For this procurement range, selection of supplier should be based on value for money (in accordance with the definition stated within this Policy) and the response which would be most advantageous to the Local Government.

The evaluation of quotations should consider qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation's capability, previous relevant experience, environmental and social impacts, corporate social responsibility and any other relevant factors as part of the assessment of the quote.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with Regulation 17 of the Local Government (Functions & General) Regulations 1996.

4.4.3 Request for Quotation (under \$50,000 in value)

Written Requests for Quotations

For the procurement of goods or services where the value is under \$50,000, it is recommended that at least two (2) written quotations be obtained from the market or from a pre-qualified panel of suppliers.

In the event that a Local Government elects to call a Request for Quotation, the following process should be followed:

- Provide a simple Request for Quotation document that outlines the key elements of the process and requires written quotations.
- Provide an appropriately detailed written Specification that communicates the requirement(s) in a clear, concise and logical fashion.
- Invitations to quote must be issued simultaneously to ensure that all parties receive an equal opportunity to respond. This can be done through eQuotes or directly to suppliers.
- New information that is likely to change the requirements must be offered to all prospective suppliers at the same time.
- Written responses must be assessed for compliance, then against the selection criteria, and then value for money. All evaluations must be documented.
- Respondents must be advised in writing as soon as possible after the final determination is made and approved.

Requests for Quotation to a panel of pre-qualified suppliers should be undertaken through eQuotes or in writing directly with the Preferred Suppliers. Responses from Preferred

Suppliers should be in writing and contain the price and a sufficient amount of information that addresses the Specification and selection criteria provided by the Local Government.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements.

Verbal Requests for Quotations

For the procurement of goods or services where the value is under \$9,999 the Local Government may undertake a verbal Request for Quotation process.

At least one (1) quotation must be obtained from the market or the Local Government may purchase from a Tender exempt panel of pre-qualified suppliers.

The requirements relating to verbal quotations are:

- Ensure that the requirement/specification is clearly understood by the Local Government employee seeking the verbal quotations.
- Ensure that the requirement is clearly, accurately and consistently communicated to each of the suppliers being invited to quote.
- Ensure that all quotations from suppliers are in writing and/or refer to a pricing list in an email, website or catalogue.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements.

5. RECORDS MANAGEMENT

Policy

Records of all Tenders and Requests for Quotation must be retained in compliance with the *State Records Act 2000 (WA)* and in accordance with **Regulation 17 of the Local Government (Functions & General) Regulations 1996**.

Application

All records associated with the Tender process must be recorded and retained in the Tender Register in accordance with Regulation 17 of the Local Government (Functions & General) Regulations 1996.

All records associated with a Request for Quotation must include:

- Quotation documentation
- Internal documentation.
- Approval documentation.
- Order forms and requisitions.

6. SUSTAINABLE PROCUREMENT AND CORPORATE SOCIAL RESPONSIBILITY

Sustainable Procurement is defined as the purchasing of goods and services that have less environmental and social impacts than competing products and services.

Corporate Social Responsibility (CSR) in procurement is defined as purchasing which provides preference to organisations that can demonstrate compliance with ethical and regulatory standards and can demonstrate making a positive impact on the communities and markets in which they operate. ISO

26000 provides guidance on how Local Governments can procure goods and services in a socially responsible way.

Policy

Local Government is committed to providing a preference to organisations that demonstrate both sustainable business practices and high levels of corporate social responsibility. Where appropriate, the Local Government shall endeavour to design Requests for Quotation and Tenders to provide an advantage to suppliers demonstrating that they minimise environmental and negative social impacts and embrace CSR. Sustainable and CSR considerations must be balanced against value for money outcomes in accordance with the Local Government's sustainability objectives.

Application

In practical terms sustainability and corporate social responsibility in procurement means the Local Government shall endeavour at all times to identify and purchase products and services that:

- have been determined as necessary;
- demonstrate environmental best practice in energy efficiency/and or consumption which can be demonstrated through suitable rating systems and eco-labelling;
- demonstrate environmental best practice in water efficiency;
- are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, are free of toxic or polluting materials and consume minimal energy during the production stage;
- can be refurbished, reused, recycled or reclaimed. Those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste will be given priority;
- demonstrate a regard for the local economy and a supply chain that supports local business development;
- are ethically sourced from sustainable and fair trade supply chains;
- (with regards to motor vehicles) feature the highest fuel efficiency available, based on vehicle type and within the designated price range; and
- (with regards to new buildings and refurbishments) use renewable energy and technologies where available.

Policy Amendment – 16 April 2014 (Resolution 140402)

Policy Amendment – 18 June 2014 (Resolution 140606)

Policy Amendment – 16 December 2015

9.1.3 REVIEW OF DELEGATION REGISTER

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0342
Date: 10th December 2015
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends an amendment to the level of purchase order authorisation under the Delegations Register to reflect changes required to the Purchasing Policy resulting from tender threshold being increased to \$150,000.

Attachment

A copy of the Register of Delegations.

Background

Local Governments are required to keep a register of delegations and to review the delegations at least once every financial year, as per Local Government Act 1995 sections 5.18 and 5.46. These delegations include those from Council to the Chief Executive Officer and Committees, and the Chief Executive Officer to other staff. Council last reviewed the Delegations Register in June 2015. The main purpose of this review is to make an amendment to Delegation No. 2 – Purchase Order Authorisation to bring it in line with the recent amendment to the tender threshold.

Comment

The recommended changes to the Register of Delegations have been highlighted in yellow. The only Delegation that has been amended is Delegation No. 2 – Purchase Order Authorisation which has been brought about by the recent legislation passed in September 2015 to the Local Government (Functions & General) Regulations 1996 which has increased the tender threshold from \$100,000 to \$150,000.

Consultation

Nita Jane, Manager Administration & Finance

Statutory Environment

Local Government (Functions & General) Regulations 1996

Local Government Act 1995 states;

5.18. Register of delegations to committees

A local government is to keep a register of the delegations made under this Division and review the delegations at least once every financial year.

Policy Implications

An amendment to Policy No. 3007 – Purchasing Policy was required to update the policy with the legislative changes and amendments to the Local Government (Functions & General) Regulations 1996. These changes were dealt with at Agenda Item 9.1.2.

Financial Implications

Nil

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

Strategic Implications

Community Strategic Plan

Outcome 4.5.1 - Ensure compliance with local, town planning, building and health and all other relevant legislation.

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

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.1.3
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That Council;

Review and Adopt the amended Delegations Register as presented.



Register Of Delegations

December 2015

**Reviewed by Shire of Mingenew – December 2015
Previously reviewed by Shire of Mingenew – June 2015**

Contents

INTRODUCTION

FINANCE	5
01 PAYMENTS FROM TRUST AND MUNICIPAL FUNDS	5
02 PURCHASE ORDER AUTHORISATION.....	7
03 INVESTMENTS	9
06 MINOR DONATIONS – MONETARY	13
42 DEBT RECOVERY ACTION.....	14
STAFF	15
07 STAFF HOUSING.....	15
08 CONFERENCES, SEMINARS AND TRAINING COURSES.....	16
ADMINISTRATION	17
09 LIQUOR – SALE AND CONSUMPTION (COUNCIL PROPERTY).....	17
10 CONTRACT VARIATIONS	18
11 LEGAL ADVICE.....	19
12 ENFORCEMENTS AND LEGAL PROCEEDINGS	20
13 EXPENDITURE PRIOR TO ADOPTION OF BUDGET	21
14 CERTAIN THINGS TO BE DONE IN RESPECT OF LAND	22
15 IMPOUNDING GOODS – AUTHORISED EMPLOYEE	23
16 SALE OF IMPOUNDED/SEIZED/CONFISCATED VEHICLES, ANIMALS OR GOODS.....	24
17 PROCEEDINGS UNDER DOG ACT.....	25
18 OPENING FENCES AND GATES	26
19 OFFENCES – BUSH FIRES ACT	27
20 BURNING – VARIATION TO RESTRICTED AND PROHIBITED BURNING	28
ENGINEERING	29
21 TRAFFIC REGULATORY SIGNS.....	29
22 EVENTS ON ROADS – CLOSING OF THOROUGHFARE	30
23 CERTAIN THINGS TO BE DONE BY OWNERS OR OCCUPIERS OF LAND	31
24 NOTIFICATION TO AFFECTED OWNERS ABOUT PROPOSALS	32
25 ENSURING PUBLIC ACCESS MAINTAINED	33
26 POWERS OF ENTRY ONTO LAND.....	34
27 ROAD CLOSURES - TEMPORARY.....	35
28 DISPOSAL OF SURPLUS EQUIPMENT, MATERIALS, TOOLS ETC	36
29 ROAD TRAINS AND EXTRA MASS PERMITS.....	37
30 BUILDING NOTICES	38
31 BUILDING LICENCES	39
32 DEMOLITION LICENCES	41
33 BUILDING – EXTENSIONS OF TIME TO COMPLETE	42
34 WORKS – UNLAWFUL	43
35 BUILDINGS - DANGEROUS	44
36 CERTIFICATES OF CLASSIFICATION.....	45
37 DANGEROUS EXCAVATION IN OR NEAR PUBLIC THOROUGHFARES	46
38 DEVELOPMENT APPLICATIONS - ADVERTISING.....	47
39 HEALTH ACT – NOTICES AND ORDERS.....	48
40 TREATMENT OF SEWERAGE AND DISPOSAL OF LIQUID WASTE	50
41 AUTHORISED PERSONS	51
SUMMARY OF DELEGATIONS BY OFFICER	

INTRODUCTION

1. General

The Local Government Act 1995 allows for a local government to delegate to the Chief Executive Officer (sections 5.42 and 5.43) the exercise of any of its powers or the discharge of any of its duties under the Act.

The Act allows for the Chief Executive Officer to delegate any of his powers to another employee, this must be done in writing. The Act allows for the Chief Executive Officer to place conditions on any delegations if he desires. The powers cannot, however, be further sub-delegated.

The purpose of this document is to detail which authorities have been delegated by Council to the Chief Executive Officer, and which the Chief Executive Officer has further delegated to respective staff.

The manual details the related document(s) where the power to delegate is derived from, which includes legislation and policies of the Council. This enables easier cross referencing.

2. Limits on Delegations to the CEO

The following are decisions that can not be delegated to the Chief Executive Officer:

- Any power or duty that requires a decision of an absolute majority or 75% majority of the local government;
- Accepting a tender which exceeds an amount determined by the local government;
- Appointing an auditor
- Acquiring or disposing of any property valued at an amount determined by the local government;
- Any of the local government's powers under Section 5.98, 5.99 and 5.100 of the Act;
- Borrowing money on behalf of the local government;
- Hearing or determining an objection of a kind referred to in Section 9.5;
- Any power or duty that requires the approval of the Minister or Governor; or
- Such other duties or powers that may be prescribed by the Act.

3. Register of, and Records Relevant to, Delegations

A register of delegations, being this manual, relevant to the Chief Executive Officer and other employees is to be kept and reviewed at least once every financial year.

If a person is exercising a power or duty that they have been delegated, the Act requires them to keep necessary records to the exercise of the power or discharge of the duty. The written record is to contain:

- How the person exercised the power or discharges the duty;
- When the person exercised the power or discharged the duty; and

- The persons or classes or persons, other than council or committee members or employees of the local government, directly affected by the exercise of the power or the discharge of the duty.

All employees with delegated authority will be issued with a register where a record of each occasion the persons exercises their delegated authority is recorded. The onus is on the person exercising delegated authority to ensure that a record is made.

4. Transfer of Authority Due to Absence

Where an Officer not named has been appointed by Council or by an Officer authorised to make the appointment to act in a position to which the named Officer is appointed, the authority shall transfer to the Officer acting as appointed, for the duration of Council authorisation.

FINANCE

01 PAYMENTS FROM TRUST AND MUNICIPAL FUNDS

Function to be performed: To make payments from the Municipal Fund Bank Accounts and the Trust Fund Bank Accounts for payment of creditors and payroll.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority, under Section 5.44 of the Local Government Act, 1995, has delegated this power/duty to the following Officers.

Payments made by Cheque require two authorisations being from the following:

- Chief Executive Officer and Manager Finance & Administration
- Chief Executive Officer and a Councillor
- Manager Finance & Administration and a Councillor.

Electronic Transfer or Direct Deposits require one authorisation (subject to National Australia Bank's online banking security protocols) being:

- Chief Executive Officer.
- Manager Finance & Administration.

Conditions: Compliance with Regulations 12 and 13 of the Local Government (Financial Management) Regulations 1996 and Council policies.

Each payment from the Municipal Fund Bank Accounts and the Trust Fund Bank Accounts is to be noted on a list compiled each month showing:

- 1) The payee's name
- 2) The amount of the payment
- 3) The date of the payment
- 4) Sufficient information to identify the transaction

Record of Use: The list referred to above is to be presented to the Council at the next ordinary meeting of the Council following the preparation of the list and is to be recorded in the minutes of the meeting at which it is presented.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference:	s5.42 & s5.44 – Local Government Act 1995 Local Government (Financial Management) Regs 1996
Council Policy:	N/A
Date Adopted:	18 June 2014
Date Reviewed:	18 June 2014 17 June 2015 16 December 2015
Date Reviewed and Amended:	18 June 2014

02 PURCHASE ORDER AUTHORISATION

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to sign Purchase Orders for items contained within the current budget.

This delegation includes authorisation for the CEO to accept a tender for purchase up to an amount of **\$150,000** (Local Government Act 1995 section 5.43 (b)).

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority, under Section 5.44 of the Local Government Act, 1995, has delegated this power/duty to the following Officers:

- Level 1 - Chief Executive Officer*
- Level 2 - Manager Finance & Administration*
- Level 2 - Works Manager*
- Level 3 - Community Development Officer*

Conditions: Limits on amounts:

- a) Level 1 - **\$150,000** excluding the purchase of freehold land and real estate.
- b) Level 2 - up to \$60,000 excluding the purchase of freehold land and real estate.
- c) Level 3 - Within area of responsibility up to a maximum of \$1,000 excluding Capital items.

Record of Use:

- Duplicate of Purchase Order to be handed to Senior Finance Officer.
- Triplicate stored in original Purchase Order Book. Completed Order Books to be returned to Senior Finance Officer for archiving.
- Register to be kept of Purchase Order Books issued and returned.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference:

S5.42 Local Government Act 1995

Council Policy:

Policy 3007 – Purchasing Policy

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 10 December 2015

03 INVESTMENTS

Function to be performed:	<p>Council delegates its authority and power to the Chief Executive Officer to</p> <ol style="list-style-type: none"> 1. Invest money held in the Municipal or Trust Funds that is not required for the time being for any purpose in accordance with Part III of the Trustees Act 1962 or in an investment approved by the Minister. 2. To establish and document internal control procedures to be followed to ensure control over the investments.
Delegated to:	Chief Executive Officer
On delegated to:	<p><i>The Chief Executive Officer in exercising authority, under Section 5.44 of the Local Government Act, 1995, has delegated this power and power to the Manager Finance & Administration for renewals and reinvestments in the same type of investments already approved by the Chief Executive Officer.</i></p>
Conditions:	<ol style="list-style-type: none"> 1) The establishing of documental internal control procedures to be followed to ensure control over the investments. 2) Compliance with Clause 19(2) Local Government (Financial Management) Regulations 1996 3) Council Policy 3002 - Investments.
Record of Use:	Records to be kept under the provisions of <u>General Disposal Authority for Local Government Records</u> Legislation.
Reference:	<p>S5.42, S5.44 & S6.14 Local Government 1995 Financial Management Regulations 1996 Trustees Act 1962 Council Policy 3002 - Investments</p>
Council Policy:	3002 - Investments
Date Adopted:	18 June 2014
Date Reviewed:	<p>18 June 2014 17 June 2015 16 December 2015</p>
Date Reviewed and Amended:	18 June 2014

04 POWER TO WAIVE OR WRITE OFF DEBTS

Function to be performed: Function to be performed for the purposes of section 6.12 (1) (b) & (c) of the Local Government Act 1995, the Chief Executive Officer is delegated the power to approve the waiver or write off of an amount of money not exceeding \$100.00 which, in the Chief Executive Officer's opinion, is unrecoverable subject to all such waivers and write offs being subsequently notified to Council.

Delegated to: Chief Executive Officer

On delegated to

The Chief Executive Officer in exercising authority, under Section 5.44 of the Local Government Act, 1995, has delegated this power/duty to the Manager Finance & Administration with written approval from the Chief Executive Officer.

Conditions: Report to Council at the next Concept Forum Meeting.

Record of Use:

- Concept Forum Notes.
- Retention of file copy of relevant correspondence.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: S5.42 & 5.44 Local Government Act 1995

Council Policy: 3006 – Debt Collection

Date Adopted: 18 June 2014

Date Reviewed:
18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

05 RATE BOOK

Function to be performed: Council delegates its authority and power to the Chief Executive Officer for the performance of the following functions of Council:-

1. The discharge of the obligations specified in Section 6.39(1) of the Local Government Act 1995.
2. The service of Notices of Valuation and Rates referred to in Section 6.41(1) of the Local Government Act 1995.
3. The time allowed for the payment of the rate before it becomes in arrears 6.50(2) of the Local Government Act 1995.
4. The powers conferred in Section 6.40 of the Local Government Act 1995.
5. The exercise of discretion in regard to granting of any extension of time for service of objections to the Rate Book 6.76(4) of the Local Government Act 1995.
6. The recovery of rates by complaint or action pursuant to the provisions of 6.56 and 6.64 of the Local Government Act 1995.
7. Entering into an agreement in accordance with 6.49 of the Local Government Act 1995.
8. Requiring a lessee to pay rent to the Council in satisfaction of rates and service charges due and payable in accordance with 6.60(2) of the Local Government Act 1995.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority, under Section 5.42/5.44 of the Local Government Act, 1995, has delegated this power/duty to the Manager Finance & Administration.

Conditions: Nil.

Record of Use: Retention of file copy of relevant correspondence.

Records to be kept under the provisions of **General Disposal Authority for Local Government Records** Legislation.

Reference:	S5.42 & S5.42 Local Government Act 1995
Council Policy:	3006.1 – Debt Collection - Rates
Date Adopted:	18 June 2014
Date Reviewed:	18 June 2014 17 June 2015 16 December 2015
Date Reviewed and Amended:	18 June 2014

06 MINOR DONATIONS – MONETARY

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to approve minor donations of \$100 or less.

Delegated to: Chief Executive Officer

On delegated to: N/A.

Conditions:

- Subject to Council Policy 3004 – Donations.
- Report to Council at the next Concept Forum Meeting.
- All donations to be by cheque or bank transfer only.

Record of Use:

- Concept Forum Notes.
- Record to be kept on appropriate file and payment voucher.

Records to be kept under the provisions of **General Disposal Authority for Local Government Records** Legislation.

Reference: S5.42 Local Government Act 1995.

Council Policy: 3004 - Donations

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

42 DEBT RECOVERY ACTION

<i>Function to be performed:</i>	To collect all monies owing to the Shire of Mingenew in a timely and cost effective manner.
<i>Delegated to:</i>	Chief Executive Officer
<i>On delegated to:</i>	N/A.
<i>Conditions:</i>	- Compliance with the Local Government Act 1995, s5.46(3)
<i>Record of Use:</i>	- In line with requirements of the Local Government Act 1995, s.5.46(3)
<i>Reference:</i>	S5.42, s5.44 & s5.45 - Local Government Act 1995. Local Government (Financial Management) Regs 1996
<i>Council Policy:</i>	3006
<i>Date Adopted:</i>	15 October 2014
<i>Date Reviewed:</i>	17 June 2015 16 December 2015
<i>Date Reviewed and Amended:</i>	15 October 2014

STAFF**07 STAFF HOUSING**

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to make all arrangements in regard to occupancy and maintenance of all staff accommodation provided by Council in accordance with Council Policy.

For the purpose of S5.43 (d) of the Local Government Act 1995 the amount determined by the local Government for the purpose of this delegation is a maximum of \$300 per week rental exclusive of utilities and subject always to council policy.

Delegated to: Chief Executive Officer

On delegated to: N/A

Conditions:

- 1) In exercising this delegation, the Chief Executive Officer shall have regard to Council Policy Manual, Section 5000 – Housing.
- 2) This delegation not to be on delegated

Record of Use: In accordance with Shire of Mingenew's Rental Agreement – Agreements to be kept on Personnel files.

Reference: S5.42 Local Government Act 1995.

Council Policy:

- 5001 – Allocation of Staff Housing
- 5002 – Residential Rentals / Leases
- 5003 – Telephones in Council and Staff Houses
- 5004 – Water Charges in Staff Housing (Council Owned)
- 5005 – Water Charges for Staff (Occupying Non - Council Property)
- 5006 – Water Charges for Non - Staff Persons Occupying Council Property

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

08 CONFERENCES, SEMINARS AND TRAINING COURSES

<i>Function to be performed:</i>	<p>Section 5.41 (g) of the Local Government Act 1995 provides that it is a CEO's function to "be responsible for the employment, management, supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees)."</p> <p>Council acknowledges that this function includes the authority and power to approve the attendance of Council staff at conferences, seminars and training courses. Attendance is to enhance the professional or occupational development of the officer, provide benefits to the individual or the Council and be relevant to the duties and responsibilities of the officer.</p>
<i>Delegated to:</i>	Chief Executive Officer.
<i>On delegated to:</i>	N/A.
<i>Conditions:</i>	<p>1) In exercising this function, the Chief Executive Officer shall have regard to Council Policy 4006 – Professional Development.</p> <p>2) This function is not to be on delegated</p>
<i>Record of Use:</i>	Conference, Seminar or Training outcome documentation to be kept on Personnel Files
<i>Reference:</i>	S5.42 Local Government 1995.
<i>Council Policy:</i>	<p>4006 – Professional Development</p> <p>4006.1 – Payment of Expenses</p>
<i>Date Adopted:</i>	18 June 2014
<i>Date Reviewed:</i>	<p>18 June 2014</p> <p>17 June 2015</p> <p>16 December 2015</p>
<i>Date Reviewed and Amended:</i>	18 June 2014

ADMINISTRATION

09 LIQUOR – SALE AND CONSUMPTION (COUNCIL PROPERTY)

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to approve applications for the sale of liquor from property under the care, control and management of Council and to approve applications to consume liquor on property under the care, control and management of Council.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority, under Section 5.44 of the Local Government Act, 1995, has delegated this power to the Manager Finance & Administration.

Conditions: In exercising this delegation, the Chief Executive Officer shall have regard to the provisions of the appropriate State Legislation regarding consumption and sale of liquor and shall, when appropriate, consult with local Police.

Record of Use: Applications and approvals to be kept in Filing System.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: S5.42 Local Government 1995

Council Policy: 6002 – Hall & Recreation Centre Hire

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

10 CONTRACT VARIATIONS

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to approve minor variations to contracts entered into by Council.

Delegated to: Chief Executive Officer

On delegated to: N/A.

Conditions:

- Monetary variations to contracts are not to exceed the amount set aside in the budget adopted by Council.
- Report to Council at the next Concept Forum Meeting

Record of Use:

- Record to be kept on appropriate file and Contract Register.
- Concept Forum Notes.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: S5.42 & S5.44 Local Government 1995

Council Policy: N/A.

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

11 LEGAL ADVICE

Function to be performed: Council acknowledges that section 5.41(d) provides that it is a CEO's function to "manage the day to day operations of the local government". This function includes seeking legal advice when required or deemed necessary or appropriate. The CEO therefore has the authority and power to obtain from an appropriate solicitor or lawyer, such legal advice and opinions as is deemed necessary in the exercise of the proper and prudent management of the Municipality.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority, under Section 5.41 of the Local Government Act, 1995, has delegated this power to the Manager Finance & Administration subject to a limit of \$2,000 expenditure (Exc GST) on each particular issue and after consultation with the CEO.

Conditions: Subject to provisions being made in the adopted Budget and Council Resolutions.

Record of Use: Retention of Confidential File copy of relevant correspondence in safe or where confidentiality is not an issue, filing of all relevant documents in the Council filing system.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: S5.41, 5.42 & S5.44 Local Government Act 1995

Council Policy: N/A

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

12 ENFORCEMENTS AND LEGAL PROCEEDINGS

Function to be performed:	<ol style="list-style-type: none"> 1) To appoint persons or classes of person to be authorized for the purposes of performing particular functions in regard to the enforcement of laws. 2) To issue to each person authorised to enforce laws a certificate stating that the person is so authorized and the person is to produce the certificate whenever required to do so by a person who has been or is about to be affected by any exercise of authority by the authorized person. 3) To extend the time period within which infringement notices may be paid (S9.19 of the Act) 4) Use discretion to withdraw any infringement notice issued by an Authorised Office under the Act, following consideration of any submissions of special circumstances relating to it received from the Authorised Office, the notice recipient or other persons (S9.20 of the Act)
Delegated to:	Chief Executive Officer
On delegated to:	N/A.
Conditions:	Compliance with: Local Government Act 1995, S9.23 Dog Act 1976 Bush Fire Act 1954 Health Act 1911 Miscellaneous Provisions Act 1960
Record of Use:	Retention of File copy of relevant correspondence. Records to be kept under the provisions of <u>General Disposal Authority for Local Government Records</u> Legislation.
Reference:	<ul style="list-style-type: none"> - S5.42, S5.44, S9.10, S9.19, S9.20 and S9.23 Local Government Act 1995 - Section 44.9 Miscellaneous Provisions Act 1960
Council Policy:	N/A.
Date Adopted:	18 June 2014
Date Reviewed:	18 June 2014 17 June 2015 16 December 2015
Date Reviewed and Amended:	18 June 2014

13 EXPENDITURE PRIOR TO ADOPTION OF BUDGET

Function to be performed: The Chief Executive Officer is delegated authority to authorise operating expenditure and appropriate capital expenditure that is:

- is of a routine nature and/or;
- was a budgeted expense in the previous financial year and is likely to be carried forward.

from the Municipal Fund prior to the adoption of the annual budget.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power to the Manager Finance & Administration and Works Manager subject in both cases to a limit of \$5,000 on any one supply/purchase and excluding capital items.

Conditions: Nil.

Record of Use: Retention of documentation involved

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: S5.42 Local Government Act 1995

Council Policy: N/A

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

14 CERTAIN THINGS TO BE DONE IN RESPECT OF LAND

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to issue notices pursuant to Section 3.25 of the Local Government Act 1995.

Delegated to: Chief Executive Officer

On delegated to: N/A.

Conditions:

1. Subject to the express provisions contained in the applicable Act, Council's Resolutions and Policies.
2. Applicant being advised of objections and/or appeal rights.

Record of Use: Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: S3.25 Local Government Act 1995

Council Policy: N/A.

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

15 IMPOUNDING GOODS – AUTHORISED EMPLOYEE

- Function to be performed:** The Chief Executive Officer is delegated authority to:
1. Authorise an employee in accordance with Section 3.39 to remove and impound any goods that are involved in a contravention that can lead to impounding;
 2. Take appropriate action in respect to impounded non perishable goods in accordance with Section 3.42;
 3. Give notice in accordance with Section 3.44 to collect goods;
 4. Refuse to allow goods to be collected until all costs have been paid in accordance with Section 3.46;
 5. Take action to recover expenses in accordance with Section 3.48

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power to the Environmental Health Officer and Ranger.

Conditions: Subject to the express provisions contained in the Local Government Act 1995 and Local Government (Functions and General) Regulations 1996, Pt 6.

Record of Use: Report to Council.

Reference: Local Government 1995 Act (As Amended) – S5.42
Local Government 1995 Act – Sections 3.39, 3.42, 3.44,
3.46 and 3.48

Council Policy: N/A

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

16 SALE OF IMPOUNDED/SEIZED/CONFISCATED VEHICLES, ANIMALS OR GOODS

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to dispose of any vehicles, animals or goods that have been impounded/seized/confiscated under the provisions of Section 3.47 and 3.58 of the Local Government Act 1995.

Delegated to: Chief Executive Officer

On delegated to: N/A

- Conditions:**
1. The Chief Executive Officer may dispose of the above only after calling public tenders in accordance with Part 4 of the Local Government (Functions and General) Regulations.
 2. The Chief Executive Officer is authorised pursuant to Section 5.43(B) of the Local Government Act 1995 to accept any tender up to the value of \$5000.
 3. Tenders for amounts exceeding \$5000 shall be referred to the Council for consideration.

Record of Use: Report to Council at the next Concept Forum Meeting.

Reference: Local Government Act 1995 – S3.47, S3.58, S5.42 & S5.43.
Local Government (Functions and General) Regulations, Pt 4.

Council Policy: N/A

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

17 PROCEEDINGS UNDER DOG ACT

Function to be performed: In accordance with Section 44 of the Dog Act 1976, the Chief Executive Officer is delegated authority to institute and carry on proceedings in the name of the Shire of Mingenew in respect to offences alleged to have been committed within the district of the Shire of Mingenew against the Dog Act.

This delegation also enables the Chief Executive Officer to issue infringement notices pursuant to the provisions of Section 29 of the Dog Act 1976.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority, under Section 5.44 of the Local Government Act, 1995, has delegated this power/duty to the Ranger.

This delegation not to be on delegated.

Conditions: Nil.

Record of Use: Report to Council at the next Concept Forum Meeting.

Reference: Dog Act 1976 – S.44 & S.29

Council Policy: N/A

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

18 OPENING FENCES AND GATES

Function to be performed:	Council delegates its authority and power to the Chief Executive Officer to approve the opening of fences and the erection of gates on road surveys on both boundary and internal fencing of properties.
Delegated to:	Chief Executive Officer
On delegated to:	N/A
Conditions:	<ul style="list-style-type: none"> - In any circumstances considered controversial, the applications are to be referred to Council. - All requirements of Section 3.36 to be applied
Record of Use:	<p>Retention of file copy of relevant correspondence.</p> <p>Records to be kept under the provisions of <u>General Disposal Authority for Local Government Records</u> Legislation.</p>
Reference:	<ul style="list-style-type: none"> - Local Government Act 1995, S3.36 - Provisions of the Local Government Act 1995, Schedule 3.2
Council Policy:	N/A
Date Adopted:	18 June 2014
Date Reviewed:	<p>18 June 2014</p> <p>17 June 2015</p> <p>16 December 2015</p>
Date Reviewed and Amended:	18 June 2014

19 OFFENCES – BUSH FIRES ACT

Function to be performed: The Chief Executive Officer is delegated authority to consider allegations of offences alleged to have been committed against the Bush Fires Acts within the district of the Shire of Mingenew and if the Chief Executive Officer thinks fit, to institute and carry out proceedings in the name of Mingenew Shire Council against any person alleged to have committed any of those offences. This delegation extends to the issue of infringement notices in accordance with the provisions of Section 59A of the Bush Fires Act 1954.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority, under Section 5.44 of the Local Government Act, 1995, has delegated this power/duty to the Community Emergency Services Manager.

Conditions: Report to Council at the next Concept Forum Meeting.

Record of Use: Retention of file copy of relevant correspondence and / or infringement notice.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Bush Fires Act 1954 – S.59(3)

Council Policy: N/A

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

20 BURNING – VARIATION TO RESTRICTED AND PROHIBITED BURNING

<i>Function to be performed:</i>	That pursuant to Section 17 (10) and 18 (5) of the Bush Fires Act, the Shire President and Chief Executive Officer, in consultation with the Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officers are delegated authority jointly, the Council's powers and duties under the Bush Fires Act 1954 in respect to varying the prohibited burning times and the restricted burning times.
<i>Delegated to:</i>	Chief Executive Officer and Shire President
<i>On delegated to:</i>	N/A.
<i>Conditions:</i>	Nil
<i>Record of Use:</i>	Retention of file copy of relevant correspondence. Records to be kept under the provisions of <u>General Disposal Authority for Local Government Records</u> Legislation.
<i>Reference:</i>	Bush Fires Act 1954 – S.17(10) & S.18(5)
<i>Council Policy:</i>	N/A
<i>Date Adopted:</i>	18 June 2014
<i>Date Reviewed:</i>	18 June 2014 17 June 2015 16 December 2015
<i>Date Reviewed and Amended:</i>	18 June 2014

ENGINEERING**21 TRAFFIC REGULATORY SIGNS**

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to install appropriate traffic regulatory signs at such places as the Chief Executive Officer considers necessary.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power to the Works Manager.

Conditions:

- Approval of Main Roads and other Statutory bodies to be gained where relevant.
- All signs to be in accordance with relevant legislation, guidelines and standards.

Record of Use: Retention of file copy of relevant correspondence.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Local Government Act 1995 (As Amended) – S5.42

Council Policy: Nil

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

22 EVENTS ON ROADS – CLOSING OF THOROUGHFARE

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to determine applications for the temporary closure of roads for the purpose of conducting events in accordance with the Road Traffic (Events on Roads) Regulations 1991.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power to the Works Manager.

Conditions: The Officer shall have regard to Section 3.50 of the Local Government Act 1995.

Record of Use: Retention of file copy of relevant correspondence.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Local Government Act 1995 – S3.50 & S5.42
Road Traffic (Events on Roads) Regulations 1991

Council Policy: Nil

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

23 CERTAIN THINGS TO BE DONE BY OWNERS OR OCCUPIERS OF LAND

Function to be performed: Council delegates its authority and power to the Chief Executive Officer, to take what action is deemed necessary in achieving the purpose for which a notice was given pursuant to Section 3.25 and 3.26 of the Local Government Act from persons who failed to comply with the said notice and for the recovery of costs.

Delegated to: Chief Executive Officer

On delegated to: N/A

Conditions: Nil.

Record of Use: Retention of file copy of relevant correspondence.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Local Government Act 1995 S5.42 & S3.25
Local Government Act 1995, Schedule 3.1 - Division 1
Local Government Act 1995, Schedule 3.1 - Division 2

Council Policy: Nil

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

24 NOTIFICATION TO AFFECTED OWNERS ABOUT PROPOSALS

Function to be performed:	Council delegates its authority and power to the Chief Executive Officer to ensure the requirements of Section 3.51 of the Local Government Act 1995, are observed relating to affected land owners of land works being notified of proposals and allowed a reasonable time to make submissions in order that such may be considered.
Delegated to:	Chief Executive Officer
On delegated to:	N/A
Conditions:	Compliance the Local Government (Functions and General) Regulations 1996.
Record of Use:	Retention of file copy of relevant correspondence. Records to be kept under the provisions of <u>General Disposal Authority for Local Government Records</u> Legislation.
Reference:	Local Government Act 1995, S5.42 & S3.51(3) Local Government (Functions & General) Regulations 1996
Council Policy:	N/A
Date Adopted:	18 June 2014
Date Reviewed:	18 June 2014 17 June 2015 16 December 2015
Date Reviewed and Amended:	18 June 2014

25 ENSURING PUBLIC ACCESS MAINTAINED

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to ensure that when works are carried out associated with the fixing or altering the level of or alignment of a public thoroughfare to ensure that access by vehicle to land adjoining the thoroughfare can be reasonably provided.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power and duty to the Works Manager.

Conditions: Compliance the Local Government (Functions and General) Regulations 1996 and all other relevant legislation.

Record of Use: Retention of file copy of relevant correspondence.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Local Government Act 1995 – S5.42, S3.49, S3.50 & S3.51
Local Government (Functions & General) Regulations 1996

Council Policy: N/A

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

26 POWERS OF ENTRY ONTO LAND

<i>Function to be performed:</i>	Council delegates its authority and power to the Chief Executive Officer to undertake the functions and duties required under Part 3 - Subdivision 3 - (Power of Entry) of the Local Government Act 1995 in respect of Section 3.39 - Appointment of Authorised Persons for the purpose of removing and impounding goods that are involved in the contravention which can lead to impounding. Section 3.40 - Removal of Vehicle and impounding of goods by an authorised person. Section 3.42 - Action required in respect to impounding of non-perishable goods. Section 3.44 - The Issue of Notices regarding collection of goods if not confiscated. Section 3.46 - Withholding of goods pending payment of costs. Section 3.47 - The Disposal of confiscated goods. Section 3.48 - Recovery of Costs incurred in the impounding exercise.
<i>Delegated to:</i>	Chief Executive Officer
<i>On delegated to:</i>	N/A
<i>Conditions:</i>	Compliance with the Local Government (Functions and General) Regulations 1996.
<i>Record of Use:</i>	Retention of file copy of relevant correspondence. Records to be kept under the provisions of <u>General Disposal Authority for Local Government Records</u> Legislation.
<i>Reference:</i>	Local Government Act 1995 (As Amended) – S5.42, S3.39, S3.40, S3.44, S3.46 & S3.47 Local Government (Function & General) Regulations 1996
<i>Council Policy:</i>	N/A
<i>Date Adopted:</i>	18 June 2014
<i>Date Reviewed:</i>	18 June 2014 17 June 2015 16 December 2015
<i>Date Reviewed and Amended:</i>	18 June 2014

27 ROAD CLOSURES - TEMPORARY

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to temporarily close a street or a portion of a street for a period not exceeding 60 days to vehicles in cases of emergency in connection with Council works or by reason of heavy rain, if a street is likely to be damaged by the passage of traffic of any particular class.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power and duty to the Works Manager.

Conditions: Compliance with the Local Government (Functions and General) Regulations 1996.

Record of Use: Retention of file copy of relevant correspondence.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Local Government Act 1995 – S5.42, S3.50 & S3.51
Local Government (Function & General) Regulations 1996

Council Policy: N/A

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

28 DISPOSAL OF SURPLUS EQUIPMENT, MATERIALS, TOOLS ETC

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to sell, by calling for expressions of interest, holding of a surplus goods sale at Council's depot, or any other fair means, items of surplus equipment, materials, tools etc which are no longer required, or are deemed outmoded or are no longer serviceable.

Delegated to: Chief Executive Officer

On delegated to: N/A

Conditions: This delegation applies only to items with a written down value of less than \$5000. Any sale organised by the Chief Executive Officer under this delegated authority shall be advertised by placing notices on appropriate notice boards within the Mingenew Township.

Record of Use: Retention of file copy of relevant correspondence.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Local Government (Miscellaneous Provisions) Act 1960

Council Policy: N/A

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

29 ROAD TRAINS AND EXTRA MASS PERMITS

Function to be performed: The Chief Executive Officer is delegated authority to determine any application recommending approval or refusal, with or without conditions, for referral to MainRoads WA to use road trains and for extra mass permits on any local road within the district. The Chief Executive Officer shall have regard to any Council policy on the issue that may be established from time to time.

Delegated to: Chief Executive Officer

On delegated to

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power to the Works Manager.

Conditions: Nil.

Record of Use: Retention of file copy of relevant correspondence.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Local Government Act 1995 - S5.42

Council Policy: Nil

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

TOWN PLANNING & BUILDING**30 BUILDING NOTICES**

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to issue notices pursuant to the provisions of the Building Act 2011 and Building Regulations 2012.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power to the Building Surveyor.

- Conditions:**
1. Subject to the express provisions contained in the Act, Council's Policies and Resolutions.
 2. Applicant being advised of objection and/or appeal rights.

Record of Use: File copies of notices issued.

Records to be kept under the provisions of **General Disposal Authority for Local Government Records** Legislation.

Reference: Building Act 2011
Building Regulations 2012

Council Policy: Policy Manual – Section 9000 – Building Approvals

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 19 August 2015

31 BUILDING LICENCES

Function to be performed: Council delegates its authority and power to the "Building Surveyor" in accordance with S374 (1b) of the Local Government (Miscellaneous Provisions) Act 1960 in respect of:-

1. Approval or refusal of plans and specifications relating to applications for building licences and the authority to issue or refuse building licences, including the authority to impose conditions as appropriate.
2. The authority to extend, for a period not exceeding twelve months, time for an applicant who has been issued a licence, to complete construction.
3. The authority to approve or refuse amended plans and/or specifications including the authority to impose conditions as appropriate.

Delegated to: Building Surveyor

On delegated to: N/A

- Conditions:**
1. Subject to the provisions of the Building Act 2011 and Building Regulations 2012 and subject to the relevant building codes, Local Laws, Council's Policies and specific Resolutions of Council.
 2. Prior to issuing a building licence in respect of an outbuilding which exceeds 75m² in area or 3m in height, the application shall be submitted to Council for consideration.
 3. Applicant being advised of objection and/or appeal rights.

Record of Use: Licences and correspondence issued.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Building Act 2011 and Building Regulations 2012

Council Policy: Policy Manual – Section 9000 – Building Approvals

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 19 August 2015

32 DEMOLITION LICENCES

Function to be performed: The Chief Executive Officer is delegated authority to approve the issue of a demolition licence Building Act 2011 to take down a building or a part of a building and such licence may be subject to such conditions as the Chief Executive Officer considers necessary for the safe and proper execution of the work.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power and duty to the Building Surveyor.

Conditions: Nil.

Record of Use: Licences and correspondence issued.

Records to be kept under the provisions of **General Disposal Authority for Local Government Records** Legislation.

Reference: Building Act 2011
Building Regulations 2012

Council Policy: Nil

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 19 August 2015

33 BUILDING – EXTENSIONS OF TIME TO COMPLETE

Function to be performed: Council delegates its authority and power to the Building Surveyor in accordance with the Building Act 2011 to approve of an extension of time where it was not possible to complete the building within the period specified in the Building Licence.

Delegated to: Building Surveyor

On delegated to: N/A.

Conditions: Subject to the payment of an additional Building Licence fee calculated in the following manner:-

The fee payable is to be in proportion to the extent of the building to be completed for example:

- if 25% of the building is completed, then 75% of the fee is charged
- if 50% of the building is completed, then 50% of the fee is charged
- if 75% of the building is completed, then 25% of the fee is charged

Record of Use: Licences and correspondence issued.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Building Act 2011
Building Regulations 2012

Council Policy:

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 19 August 2015

34 WORKS – UNLAWFUL

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to issue stop work where a breach of building requirements is considered by the Chief Executive Officer to be of a magnitude sufficient to warrant issue of a notice.

The Chief Executive Officer is to withdraw stop work notices where the breach for which the notice has been issued is corrected to the satisfaction of the Chief Executive Officer.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power and duty to the Building Surveyor.

- Conditions:**
1. Before exercising the authority contained in this delegations, the Chief Executive Officer shall liaise with Council's Building Surveyor.
 2. Subject to the express provisions contained in the Local Government Act 1995, Council's Resolutions and Policies.
 3. Applicant being advised of objections and/or appeal rights.

Record of Use: Notices and correspondence issued.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Building Act 2011
Building Regulations 2012

Council Policy: Nil

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014

17 June 2015

16 December 2015

Date Reviewed and Amended: 19 August 2015

35 BUILDINGS - DANGEROUS

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to carry out the following functions :-

1. Shore up or otherwise secure the building as well as providing a hoarding or fence around the building to protect the public from danger.
2. Serve written notice upon the owner or the occupier of the building requiring that the building be taken down, secured or repaired.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power and duty to the Building Surveyor.

- Conditions:**
1. Before exercising the authority contained in this delegation the Chief Executive Officer shall liaise with Council's Building Surveyor.
 2. Subject to the express provisions contained in the Local Government Act 1995 and Council's Policies and Resolutions.
 3. Applicant being advised of objections and/or appeal rights.

Record of Use: Certificates, notices and correspondence issued.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Building Act 2011
Building Regulations 2012

Council Policy: Nil

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014

17 June 2015

16 December 2015

Date Reviewed and Amended: 19 August 2015

36 CERTIFICATES OF CLASSIFICATION

Function to be performed: The Chief Executive Officer is delegated authority to issue Certificates of Classification of Buildings in accordance with the Building Act 2011.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power and duty to the Building Surveyor.

Conditions: Nil.

Record of Use: Retention of file copy of relevant correspondence.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Building Act 2011

Council Policy: Nil

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 19 August 2015

37 DANGEROUS EXCAVATION IN OR NEAR PUBLIC THOROUGHFARES

Function to be performed:	The Chief Executive Officer is delegated authority to take all appropriate action in accordance with Local Government (Uniform Local Provisions) Regulation No. 11 to remove, or have removed, any dangerous excavation in a public thoroughfare or land adjoining a public thoroughfare
Delegated to:	Chief Executive Officer
On delegated to:	N/A.
Conditions:	Nil.
Record of Use:	Retention of file copy of relevant correspondence. Records to be kept under the provisions of <u>General Disposal Authority for Local Government Records</u> Legislation.
Reference:	Local Government Act 1995 – S5.42
Council Policy:	N/A
Date Adopted:	18 June 2014
Date Reviewed:	18 June 2014 17 June 2015 16 December 2015
Date Reviewed and Amended:	18 June 2014

38 DEVELOPMENT APPLICATIONS - ADVERTISING

Function to be performed: The Chief Executive Officer is delegated authority to advertise development applications for public comment where the Chief Executive Officer considers such applications should have public comment prior to consideration by Council and to make available from Council's files information regarding the development application so as the public are in a position to make a proper assessment.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power and duty to the Planning Officer.

Conditions: Nil.

Record of Use: Retention of file copy of relevant correspondence.

Records to be kept under the provisions of **General Disposal Authority for Local Government Records** Legislation.

Reference: Local Government Act 1995 – S3.36
Town Planning Scheme No3

Council Policy: Nil

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

HEALTH**39 HEALTH ACT – NOTICES AND ORDERS**

Function to be performed: Council delegates its authority and power to the Chief Executive Officer to exercise and discharge all of the following powers and functions under the Health Act 1911 (as amended):-

1. The forming of opinions and making of declarations.
2. The grant and issue of licences, permits, certificates and approvals.
3. The issue of notices, orders and requisitions and the carrying out and putting into effect of notices, orders and requisitions.
4. The ordering and authorisation of legal proceedings for breaches of the Act and all Regulations, Local Laws and Orders made thereunder.

Delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power and duty to the Environmental Health Officer.

On delegated to: No on delegation permitted.

Conditions:

1. Subject to the provisions of the Health Act, Local Laws and Council Policies.
2. Applicant being advised of objections and/or appeal rights.
4. Detailed report to Council monthly.

Record of Use: Retention of file copy of relevant correspondence.

Records to be kept under the provisions of **General Disposal Authority for Local Government Records** Legislation.

Reference: Health Act 1911

Council Policy: Nil.

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

40 TREATMENT OF SEWERAGE AND DISPOSAL OF LIQUID WASTE

Function to be performed: Pursuant to the provisions of Section 26 of the Health Act 1911 Chief Executive Officer is hereby appointed and authorised to exercise and discharge powers and functions conferred on local government for the purpose of Regulations 4 of the Health (Treatment of Sewage & Disposal of Liquid Waste) Regulations 1974.

Delegated to: Chief Executive Officer

On delegated to:

The Chief Executive Officer in exercising authority under section 5.44 of the Local Government Act 1995, has delegated this power and duty to the Environmental Health Officer.

Conditions: Nil.

Record of Use: Retention of file copy of relevant correspondence.

Records to be kept under the provisions of General Disposal Authority for Local Government Records Legislation.

Reference: Health Act 1911- S26

Council Policy: N/A.

Date Adopted: 18 June 2014

Date Reviewed: 18 June 2014
17 June 2015
16 December 2015

Date Reviewed and Amended: 18 June 2014

41 AUTHORISED PERSONS

Function to be performed:	<p>Council appoints the Chief Executive Officer and the Environmental Health Officer under Section 17(1) of the Caravan Parks & Camping Grounds Act 1995 to be an authorised person for the purpose of the Act.</p> <p>Council appoints the Chief Executive Officer and the Environmental Health Officer to issue infringement notices and appoints the Chief Executive Officer to withdraw notices under Section 23(1) of the Caravan Parks and Camping Grounds Act 1995</p>
Delegated to:	Chief Executive Officer and Environmental Health Officer
On delegated to:	N/A.
Conditions:	Nil.
Record of Use:	<p>Notices and correspondence issued.</p> <p>Records to be kept under the provisions of <u>General Disposal Authority for Local Government Records</u> Legislation.</p>
Reference:	Caravan Parks and Camping Regulations 1997
Council Policy:	N/A.
Date Adopted:	18 June 2014
Date Reviewed:	<p>18 June 2014</p> <p>17 June 2015</p> <p>16 December 2015</p>
Date Reviewed and Amended:	18 June 2014

Delegation 41 - End of Register**SUMMARY OF DELEGATIONS – By Officer****Chief Executive Officer**

Section	No.	Delegation Title
Finance	01	Payments from Trust and Municipal Funds
Finance	02	Purchase Order Authorisation
Finance	03	Investments
Finance	04	Power to Waive or Write Off Debts
Finance	05	Rate Book
Finance	06	Minor Donations
Finance	42	Debt Recovery Action
Staff	07	Staff Housing
Staff	08	Conferences, Seminars and Training Courses
Administration	09	Liquor – Sale and Consumption (Council Property)
Administration	10	Contract Variations
Administration	11	Legal Advice
Administration	12	Enforcements and Legal Proceedings
Administration	13	Expenditure Prior to Adoption of Budget
Administration	14	Certain things to be done in Respect of Land
Administration	15	Impounding Goods – Authorised Employee
Administration	16	Sale of Impounded/Seized/Confiscated Vehicles, Animals or Goods
Administration	17	Proceedings under Dog Act
Administration	18	Opening Fences and Gates
Administration	19	Offences – Bush Fires Act
Administration	20	Burning – Variation to Restricted and Prohibited Burning
Engineering	21	Traffic Regulatory Signs
Engineering	22	Events on Roads – Closing of Thoroughfare
Engineering	23	Certain things to be done by Owners or Occupiers of Land
Engineering	24	Notification to Affected Owners About Proposals
Engineering	25	Ensure Public Access Maintained
Engineering	26	Powers of Entry onto Land
Engineering	27	Road Closures – Temporary
Engineering	28	Disposal of Surplus Equipment, Materials, Tools etc
Engineering	29	Road Trains and Extra Mass Permits
Town Planning & Building	30	Building Notices

Town Building	Planning &	32	Demolition Licences
Town Building	Planning &	34	Works – Unlawful
Town Building	Planning &	35	Buildings – Dangerous
Town Building	Planning &	36	Certificates of Classification
Town Building	Planning &	37	Dangerous Excavation in or near Public Thoroughfares
Town Building	Planning &	38	Development Applications – Advertising
Health		39	Health Act – Notices & Orders
Health		40	Treatment of Sewerage and Disposal of Liquid Waste
Health		41	Authorised Persons

Works Manager

Section	No.	Delegation Title
Finance	02	Purchase Order Authorisation
Administration	13	Expenditure Prior to Adoption of Budget
Engineering	21	Traffic Regulatory Signs
Engineering	22	Events on Roads – Closing of Thoroughfare
Engineering	25	Ensure Public Access Maintained
Engineering	27	Road Closures – Temporary
Engineering	29	Road Trains and Extra Mass Permits

Manager of Finance and Administration

Section	No.	Delegation Title
Finance	01	Payments from Trust and Municipal Funds
Finance	02	Purchase Order Authorisation
Finance	03	Investments
Finance	04	Power to Waive or Write Off Debts
Finance	05	Rate Book
Administration	09	Liquor – Sale and Consumption (Council Property)
Administration	11	Legal Advice
Administration	13	Expenditure Prior to Adoption of Budget

Community Development Officer

Section	No.	Delegation Title
Finance	02	Purchase Order Authorisation

Environmental Health Officer

Section	No.	Delegation Title
Administration	15	Impounding Goods – Authorised Employee
Health	39	Health Act – Notices & Orders
Health	40	Treatment of Sewerage and Disposal of Liquid Waste
Health	41	Authorised Persons

Ranger

Section	No.	Delegation Title
Administration	15	Impounding Goods – Authorised Employee
Administration	17	Proceedings under Dog Act

Community Emergency Services Manager

Section	No.	Delegation Title
Administration	19	Offences – Bush Fires Act

Building Surveyor

Section	No.	Delegation Title
Town Planning & Building	30	Building Notices
Town Planning & Building	31	Building Licences
Town Planning & Building	32	Demolition Licences
Town Planning & Building	33	Building – Extensions of Time to Complete
Town Planning & Building	34	Works – Unlawful
Town Planning & Building	35	Buildings – Dangerous
Town Planning & Building	36	Certificates of Classification

9.1.4 DONATION – THREE SPRINGS / ARRINO RSL

Location/Address: Shire of Mingenew
Name of Applicant: Three Springs/Arrino RSL
Disclosure of Interest: Nil
File Reference: ADM0051
Date: 9th December 2015
Author: Martin Whitely, Chief Executive Officer

Summary

This report is for the endorsement of a donation made to the Three Springs/Arrino RSL for which a Council Resolution was not originally made for the unbudgeted expenditure.

Attachment

Nil

Background

At the October 2015 Council Forum as request from the Three Springs/Arrino RSL was considered to make a contribution towards the purchase and transport of an armoured personnel carrier which would be housed at a purpose built shelter in Three Springs and it was agreed by Council make a donation of \$1,000.

Comment

Payment of the donation was made in November 2015 and since the donation to the Three Springs/Arrino RSL has already been made and it was not a budgeted item, the Local Government Act 1995 requires that the expenditure is reported at the next Ordinary Council Meeting. An absolute majority of Council is required.

Consultation

Shire Councillors

Statutory Environment

Local Government Act 1995 states as follows;

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.
- (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.

Policy Implications

Section 3004 of The Shire of Mingenew's Policy Manual deals with donations as follows;

3004.1 DONATIONS AND GRANTS – LOCAL NATURE

Council shall consider requests for donations that are not part of normal budgetary considerations on their individual merit however, generally will decline appeals for donations:

- of a state or National nature type
- if they are not concerned or connected with the local area.

Exceptions to the above will be:

- Disaster or emergency appeals.

3004.2 RETURNED SERVICES LEAGUE – ANZAC DAY CEREMONY

Council is to support the arrangements for the Anzac Day functions.

3004.3 SUPPORT TO NORTH MIDLAND SHOW

Upon receipt of their request this Council donate, an amount up to that allocated in the annual budget to this group to be used as prize money.

3004.3 SUPPORT TO MIDWEST GROUP OF AFFILIATED AGRICULTURAL SOCIETIES

Upon receipt of their request this Council donate an amount up to that allocated in the annual budget to this group

Financial Implications

A provisional amount of \$250 was made in the budget for miscellaneous donations. Making a small donation to the Three Springs/Arrino RSL towards costs for the personnel carrier will have a minimal impact on the Shire's financial position for the 2015/16 financial year.

Strategic Implications

There are no direct links with the Shire's Community Strategic Plan.

Voting Requirements

Absolute Majority

OFFICER RECOMMENDATION – ITEM 9.1.4
--

That Council;

Endorse the donation of \$1,000 made to the Three Springs/Arrino RSL towards the purchase and transport of an armoured personnel carrier to be housed in Three Springs.

9.1.5 DONATION - SHIRE OF ESPERANCE

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0051
Date: 9th December 2015
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends the approval of a donation to the Shire of Esperance to assist with the disaster costs of the recent bush fire events.

Attachment

Attached is some information on two different alternatives to make a donation towards the Shire of Esperance Bush Fire Appeal.

Background

During the November 2015 Council Forum it was agreed by Council that a donation to assist with costs associated with the bush fires in the Shire of Esperance.

Comment

Historically Council's have contributed towards to the Lord Mayor's Distress Relief Fund when making a donation relating to natural disasters. The fund is administered by the City of Perth who meet the cost of administering the fund and the monies received are distributed by an independent board based on applications received to access money in the fund.

A further Infopage was released by WALGA on the 7th December 2015 releasing information about looking to establish a support program to assist local governments recovering from natural disasters and other emergencies. Within the information bulletin details are provided to make financial contributions directly to the Shire of Esperance.

There are also a number of other various organisations that are accepting donations on behalf of the Bush Fire Appeal. However given there is an option to donate directly to the Shire of Esperance this seems appropriate in this situation since as a fellow local government entity we appreciate the costs that will be involved for the Shire throughout the disaster management process.

Consultation

Shire Councillors

Statutory Environment

Local Government Act 1995 states as follows;

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.
- (2) Where expenditure has been incurred by a local government —

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

- (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.

Policy Implications

Section 3004 of The Shire of Mingenew's Policy Manual deals with donations as follows;

3004.1 DONATIONS AND GRANTS – LOCAL NATURE

Council shall consider requests for donations that are not part of normal budgetary considerations on their individual merit however, generally will decline appeals for donations:

- of a state or National nature type
 - if they are not concerned or connected with the local area.
- Exceptions to the above will be:
- Disaster or emergency appeals.

3004.2 RETURNED SERVICES LEAGUE – ANZAC DAY CEREMONY

Council is to support the arrangements for the Anzac Day functions.

3004.3 SUPPORT TO NORTH MIDLAND SHOW

Upon receipt of their request this Council donate, an amount up to that allocated in the annual budget to this group to be used as prize money.

3004.3 SUPPORT TO MIDWEST GROUP OF AFFILIATED AGRICULTURAL SOCIETIES

Upon receipt of their request this Council donate an amount up to that allocated in the annual budget to this group

Financial Implications

A provisional amount of \$250 was made in the budget for miscellaneous donations. Making a small donation to the Shire of Esperance will have a minimal impact on the Shire's financial position for the 2015/16 financial year.

Strategic Implications

There are no direct links with the Shire's Community Strategic Plan.

Voting Requirements

Absolute Majority

OFFICER RECOMMENDATION – ITEM 9.1.5
--

That Council;

Make a donation of \$1,000 directly to the Shire of Esperance to assist with the costs associated with the recent bush fire events within the Shire of Esperance.



07 December 2015

Assistance Announced for Esperance Fire Victims

Victims of the Esperance fires will be able to begin applying for financial assistance from the Lord Mayor's Distress Relief Fund (LMDRF), this week.

The Board of the LMDRF, has today released measures which will be used to distribute money to those affected.

Lord Mayor Lisa Scaffidi said the generosity of the public, organisations and business has seen more than \$1.2 million raised to date.

"The kindness of people to donate so much money, especially at this time of year, is overwhelming, Ms Scaffidi said.

"The Board will work closely with the Shire of Esperance which will coordinate applications, and all of the money that has been raised will be disbursed to those affected."

Seven categories of assistance have been developed, including for the next of kin of those who died, people who suffered property loss or damage, and funding to help support the community as part of the broader recovery.

The Board has defined the following categories.

For Owners / Owner Occupiers of properties impacted by the bushfire there are three levels of LMDRF grant assistance available as follows:

Level One shall apply in those instances where the place of residence and contents have been totally destroyed;

Level Two shall apply in those instances where the place of residence and contents have been damaged but the house remains habitable;

Level Three shall apply in those instances where there has been other property damage / loss.

For Occupiers (those renting) of properties impacted by the bushfire there are two levels of LMDRF grant assistance available as follows:

Level Four shall apply in those instances where the house contents have been totally destroyed as a consequence of the house being totally destroyed;

Level Five shall apply in those instances where there has been partial damage/loss of house contents and other personal effects.

For Next of Kin of those who lost their lives in the bushfire there is one level of LMDRF grant assistance available as follows:

Level Six shall apply in those instances where costs were incurred as a result of the fatality.

For Esperance Shire Council there is one level of LMDRF grant assistance available as follows:



Level Seven shall apply to a proposal or proposals for community well-being activities to assist in the broader recovery program.

People can access an application form online, or directly at the front counter of the Shire of Esperance.

For more information regarding grant assistance categories or for online application forms, visit www.appealswa.org.au

Issued by: Michael Holland, Senior Communications and Public Relations Officer, 0409 378 926, michael.holland@cityofperth.wa.gov.au



To: Chief Executive Officer

From: Ricky Burges, CEO

Organisation: All Councils

Date: 7 December 2015

Reference: EMSP001

Priority: High

**Subject: WALGA EMERGENCY MANAGEMENT SUPPORT PROGRAM
and Assistance for Shire of Esperance**

IN BRIEF:

Operational Area:	Office of the CEO
Key Issues:	<ul style="list-style-type: none">• WALGA is establishing a new support program to assist Local Governments recovering from natural disasters and other emergencies.• Purpose of the support program is to enable other Local Governments to provide financial support, staff resources or plant and equipment to assist with the recovery process.• Details of how Local Governments can support the Shire of Esperance's recovery efforts are set out below.
Action Required:	Consideration of support to Shire of Esperance

Each year several Local Governments in WA experience disasters that affect their communities and result in significant recovery operations. This can be due to fire, flood, cyclone and other natural or manmade hazards. During an event key State Government agencies and emergency response organisations provide assistance on the ground, however, many of these quickly depart and the affected Local Government is left to coordinate a significant recovery effort to get the community back to normal.

Whilst the Lord Mayors Disaster Relief Fund is a mechanism for individuals and organisations to donate to affected community members, it is limited in its application.

For example, a number of Councils have indicated that they would prefer to donate funds direct to the Shire of Esperance to assist with recovery efforts, rather than through the Lord Mayor's Distress Fund. The Lord Mayor's fund is tied and must go direct to people who have suffered in an event.

Whilst acknowledging the effects that disasters have on individuals, in many cases Local Governments also suffer hardship and additional services and funding is needed.

In order to enable Local Governments to provide this type of targeted support and assist each other with recovery efforts after an event, WALGA is establishing a new Emergency Support Program (ESP).

Through the Emergency Support Program, Local Governments will be able to contribute funding, staff resources or plant and equipment to an affected Council to assist with the recovery process. The Program will operate as outlined on page 2 below.

In the first instance WALGA is seeking expressions of interest from Local Governments that are interested in providing support to the Shire of Esperance, to assist with its recovery from the recent bushfires that occurred in November.

There are two ways that an interested Local Government can support the Shire of Esperance:

- 1 Financial contributions to fund recovery efforts; and
- 2 Provision of staff resources with experience in disaster recovery



Financial Support

To enable other Local Governments to make financial donations to assist with the Shire's recovery efforts, the Shire of Esperance has set up a Trust which will be managed by the Recovery Team at the Shire.

Financial Donations can be made to:

Bank: Commonwealth
BSB: 066-511
Account: 1010 5160
Name: Shire of Esperance

Staff Resources

The Shire is seeking an additional Local Government Officer with experience in Local Government disaster recovery and / or formal training in disaster recovery. It is preferable that the officer is available on secondment for a period of 2 - 4 months.

Local Governments that have a suitable officer and are willing to cover all associated salary costs are requested to provide details to WALGA in the first instance. Note: Shire of Esperance will provide accommodation for the officer.

Emergency Support Program Arrangements

Eligible Incidents	Fire, Flood, Cyclone, Earthquake, other natural disaster
Affected Local Government	<ul style="list-style-type: none"> ➤ Provides details to WALGA of the type of support required Eg staff resources, financial assistance, plant ➤ Provides details of Trust Account
WALGA	<ul style="list-style-type: none"> ➤ Acts as Broker and advertises on behalf of affected Local Government ➤ Identifies shortlisted applicants to back fill key staff, liaises between parties, provides Bank Account details if funds urgently required
Other Local Governments	<ul style="list-style-type: none"> ➤ Advises WALGA of assistance offered eg staff, plant (note contributing Local Government to cover cost of staff on secondment, plant transfer) ➤ Transfers financial donation to affected Local Government's bank account

For further information please contact:

Senior Policy Officer, Melissa Pexton 0467 763 625 or email mpexton@walga.asn.au

9.1.6 DRAINAGE IMPROVEMENTS - MOORE STREET

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0071
Date: 10th December 2015
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends improvements to the Moore Street and Phillips Street intersection to rectify the current drainage issues on Moore Street.

Attachment

Three suggested options for the drainage improvements are shown at the attachment.

Background

At the September 2015 Concept Forum a letter from Maria Newton was tabled for Council information and during the forum there was discussion by Council as to the appropriate measures to take place to address the concerns raised in relation to the drainage issues on Moore Street. This involved the Works Manager to liaise directly with the property owners at 1 Moore Street, Mingenew to discuss, and put in place some arrangement to stop the water flow from entering their property.

A second letter from Maria Newton dated 15th September 2015 was tabled for Council information at the October 2015 Concept Forum. The matters raised in the letter followed on from the previous letter regarding the flow of water onto the property at 1 Moore Street, Mingenew, the stagnant water in the drain and a further concern raised in relation to turning left onto Phillips Street from Moore Street.

Following discussions with Council on this matter it was agreed that the following actions would be undertaken to try and rectify your concerns;

1. Following consultation with the owners of 1 Moore Street, Mingenew that a step would be installed at the property to prevent water flowing into the property
2. Other measures were to be considered to reduce the water run off from Phillips Street onto the property at 1 Moore Street, Mingenew
3. Work to be undertaken to improve the flow of stagnant water from the drain
4. Appropriate mosquito control measures to be in place for all areas with stagnant water supply
5. A trial closure of Moore Street at the Phillips Street end of the same mentioned road to address concerns with the line of sight when turning left onto Phillips Street

Comment

Since the Councillor Concept Forum was held on 21st October 2015 the following measures have been implemented;

1. A step has been installed at the front of the Moore Street residence
2. The owners of the Moore Street property have been consulted to install a barrier kerb at the front of their property to divert any water run off from Phillips Street away from their property
3. Mosquito tablets have been placed in various drainage outlets within the town site, including Moore Street
4. Mosquito fogging within the town site and industrial area has also taken place
5. Signage was put in place and the end of Moore Street was blocked off at the Phillips Street end to close off all access to and from Phillips Street

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

Since Moore Street was blocked off late last week I have since requested that this signage be removed until such time that adequate consultation has taken place with the residents of Moore Street regarding the trial road closure and appropriate public advertising of the proposed road works could also be put in place. The Shire will also be carrying out some works on the existing drainage on Moore Street in the coming weeks as it appears that the existing drainage continues to be blocked. These works will be carried out prior to the Christmas break.

On reflection, after seeing the road closure in effect for only a few days, I am concerned that this is not the best possible long term solution. As such I have prepared three different options which could possibly address the drainage issues on Moore Street, all of which have varying costs to implement. The three options are shown in the attachment and below is a brief summary of the estimated costs to complete each of the three options;

Description of works to be completed	Option 1	Option 2	Option 3
Barrier Kerb - Materials	\$3,750	\$3,750	\$3,750
Barrier Kerb – Preparation (Outside Staff & Plant Costs)	\$1,250	\$1,250	\$1,250
Road Closure - Signage	\$500		\$500
Road Closure - Outside Staff	\$200		\$200
2 x Sump, Entry Drain & Pipes - Materials		\$3,000	\$3,000
2 x Sump, Entry Drain & Pipes – Installation (Staff & Plant Costs)		\$2,000	\$2,000
Phillip & Moore St East intersection - kerbing		\$1,500	
Phillip & Moore St East intersection - footpath		\$2,000	
Phillip & Moore St East intersection – Preparation (Staff & Plant)			
- Remove concrete kerb, foot path, and box out ready for gravel		\$2,500	
- graveling and compaction		\$1,500	
Phillip & Moore St East intersection – Materials			
- Two coat seal		\$1,500	
Contingency	\$300	\$1,000	\$300
Sub-total: Materials	\$4,550	\$12,750	\$7,550
Sub-total: Staff & Plant Costs	\$1,450	\$7,250	\$3,450
TOTAL COST	\$6,000	\$20,000	\$11,000

The above three options are some of the possible solutions. There are also a number of other alternatives with slight variations that can be discussed with Council.

Of the three alternatives shown above, option 2 would be my preferred option. While it is more expensive than the other three options, it would seem to address the two issues of drainage onto Moore Street and turning left onto Phillips Street from Moore Street more effectively in the long term.

While there are only limited funds in the budget for drainage improvements, completing the project as part of our Roads to Recovery program is an option available to Council which will reduce the financial burden to Council since the project would be fully funded. It does mean however that if the project is listed a Roads to Recovery project that it will reduce Council's capacity to deliver other projects in the remaining three years of the program by the same value of the project.

Should Council proceed with any of the options, or a variation to one of the options, either through utilising the Roads to Recovery program or the Shire's own resources the project will still require a resolution of Council by absolute majority since the project was not previously allowed for in the 2015/16 Budget.

Consultation

Warren Borrett, Works Manager

Statutory Environment

The Local Government Act requires any proposal to complete works previously unbudgeted expenditure to be resolved by absolute majority of Council;

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.

Policy Implications

Policy No. 2010 – Complaints Handling Procedure

Financial Implications

Provision of \$2,500 was made in the 2015/16 Budget for minor drainage improvements. The project could be added to the Roads to Recovery program for the 2015/16 financial year which would neutralise the cost of the project and therefore have no impact on the bottom line for the 2015/16 financial year.

Strategic Implications

Community Strategic Plan

Outcome 2.5.1 – Maintain and improve road assets

Voting Requirements

Absolute Majority

OFFICER RECOMMENDATION – ITEM 9.1.6
--

That Council;

- 1. Proceed with Option 2 as shown within this report, and**
- 2. Add the project to the 2015/16 Roads to Recovery program for completion this financial year**

Moore Street Drainage Issue - OPTION 1



Option 1

1. Install barrier kerbing along Phillip Street and Moore Street in front of Colin Newton & Ann Farrel's property
2. Close road off the road at the Phillip Street and Moore Street intersection
3. Entry and exit to and from Moore Street from George Street and William Street only

Moore Street Drainage Issue - OPTION 2



Option 2

1. Realign the corner of Phillip & Moore Street on the east intersection
2. Slightly widen the left hand turn into Moore Street from Phillips Street
3. Install barrier kerbing along Phillip Street and Moore Street in front Colin Newton & Ann Ferrel's property
4. Install new sump or soak well on Phillip Street and run through to second additional sump/soak well installed on Moore Street
5. Replace kerbing and footpath on the east intersection of Phillip & Moore Street

Moore Street Drainage Issue - OPTION 3



Option 3

1. Install barrier kerbing along Phillip Street and Moore Street in front Colin Newton & Ann Ferrel's property
2. Close road off the road at the Phillip Street and Moore Street intersection
3. Entry and exit to and from Moore Street from George Street and William Street only
4. Install new sump or soak well on Phillip Street and run through to second additional sump/soak well installed on Moore Street

9.1.7 ACTING CHIEF EXECUTIVE OFFICER

Location/Address: Shire of Mingenew
Name of Applicant: Martin Whitely, Chief Executive Officer
Disclosure of Interest: Nil
File Reference: ADM0077
Date: 10th December 2015
Author: Martin Whitely, Chief Executive Officer

Summary

The purpose of this report is to appoint an Acting CEO while the CEO is on leave.

Attachment

Nil

Background

The CEO will be on annual leave from the 11th January 2016 through to the 29th January 2016. Council must resolve to appoint an Acting CEO if they are to be delegated the same powers delegated to a CEO under the Local Government Act 1995.

Comment

For a week while the CEO is on leave the Works Manager will also be on leave for a period of a week. During this period Mr Rocky Brennan will be supervising the outside staff and I have also suggested that the Chief Bush Fire Control Officer be advised that Mr Brennan be the point of contact in the event of a fire during this period.

Mrs Nita Jane, Manager Administration & Finance will be working during January 2016. It is my suggestion that Ms Nita Jane be appointed as acting CEO during this period since she will be working during the period when both the CEO and Works Manager are on leave.

During the period as Acting CEO that Mrs Jane is paid an agreed amount in addition to her regular contractual agreement to reflect any higher duties undertaken during this period.

Consultation

Nita Jane, Manager Administration & Finance
Cr Michelle Bagley, President

Statutory Environment

Local Government Act 1995 states as follows;

5.36. Local government employees

- (1) A local government is to employ —
 - (a) a person to be the CEO of the local government; and
 - (b) such other persons as the council believes are necessary to enable the functions of the local government and the functions of the council to be performed.
- (2) A person is not to be employed in the position of CEO unless the council —
 - (a) believes that the person is suitably qualified for the position; and
 - (b) is satisfied* with the provisions of the proposed employment contract.

5.41. Functions of CEO

The CEO's functions are to —

- (a) advise the council in relation to the functions of a local government under this Act and other written laws; and
- (b) ensure that advice and information is available to the council so that informed decisions can be made; and
- (c) cause council decisions to be implemented; and
- (d) manage the day to day operations of the local government; and
- (e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions; and
- (f) speak on behalf of the local government if the mayor or president agrees; and
- (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and
- (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and
- (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Community Strategic Plan

Outcome 4.2.1 – Continue to deliver quality local government services and facilities

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.1.7
--

That Council;

- 1. Appoint Mrs Nita Jane as Acting Chief Executive Officer for the period commencing Monday 11th January 2016 through to Friday 29th January 2016 inclusive, and**
- 2. Believes that Mrs Nita Jane is suitably qualified for the position; and**
- 3. That an amount of \$20,000 per annum (pro rata) is paid to Mrs Nita Jane in addition to her regular contractual agreement to reflect any higher duties undertaken during this period.**

9.1.8 COMMON SEAL

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0206
Date: 10th December 2015
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends the endorsement of the common seal for an application to obtain a duplicate copy of the Certificate of Title for Lot 73 on Plan 573, which is the building leased to National Australia Bank Limited ('NAB') at 50 Midlands Road, Mingenew.

Attachment

Nil

Background

In July 2015 the Heads of Agreement for the lease terms and conditions for 50 Midlands Road, Mingenew was signed and returned to National Australia Bank Limited. Shortly afterwards an Extension of Lease agreement was signed by the CEO & President and returned to NAB. When the Extension of Lease Agreement was to be registered it was found that there was no record of the original duplicate Certificate of Title document held by the Shire. The Certificate of Title for 50 Midlands Road, Mingenew was issued to Corrs Chambers Westgarth lawyers and forwarded to the Shire of Mingenew on 2 May 2013. The Certificate of Title can not be located within the contracts file, nor has it been deposited at the NAB for safe keeping. The Certificate of Title is required for the Extension of Lease Agreement to be registered.

Comment

All efforts have been exhausted trying to locate the original Certificate of Title. The document could not be located in any of the contract or lease agreement files, safe nor was it deposited with the bank for safe keeping. To obtain a duplicate copy of the Certificate of Title a statutory declaration is required to be submitted to Landgate. The statutory declaration has been completed, however Landgate have requested that the declaration has the common seal affixed in order for them to process the request for a duplicate Certificate of Title to be released.

Consultation

Nita Jane, Manager Administration & Finance
Fred Jones, Senior Consultant, Landgate

Statutory Environment

Transfer of Land Act 1893

The Local Government Act 1995 states;

9.49A. Execution of documents

- (1) A document is duly executed by a local government if —
 - (a) the common seal of the local government is affixed to it in accordance with subsections (2) and (3); or
 - (b) it is signed on behalf of the local government by a person or persons authorised under subsection (4) to do so.

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

- (2) The common seal of a local government is not to be affixed to any document except as authorised by the local government.
- (3) The common seal of the local government is to be affixed to a document in the presence of —
 - (a) the mayor or president; and
 - (b) the chief executive officer or a senior employee authorised by the chief executive officer,each of whom is to sign the document to attest that the common seal was so affixed.

Policy Implications

Nil

Financial Implications

There is a cost of approximately \$200 for the issue of a replacement of a duplicate Certificate of Title.

Strategic Implications

Community Strategic Plan

Outcome 4.5.1 - Ensure compliance with local, town planning, building and health and all other relevant legislation.

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.1.8
--

That Council;

Endorse the use of the common seal to be attached to the statutory declaration in order to obtain a duplicate Certificate of Title for Lot 73 on Plan 573 on Certificate of Title Volume 377 Folio 83.

9.1.9 STAFF BONUS PAYMENT

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0063
Date: 10th December 2015
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends the approval of a staff bonus payment.

Attachment

Nil

Background

Nil

Comment

I would to propose that staff receive an end of year bonus payment. The bonuses would be paid on the basis that staff who have been employed with the Shire for over three months would receive a \$200 bonus and staff that have only recently joined the Shire would receive a \$100 bonus. In total, \$3,200 in bonuses would be paid, being 15 employees at \$200 and 2 employees at \$100.

The bonus would be issued by way of a voucher issued by the Shire. This voucher can only be used to spend at a local business within the Shire of Mingenew. That is, local businesses that agree to participate in the arrangement would attach the voucher that has been redeemed by the staff member to the invoice and the Shire would pay this invoice up to the value of the voucher.

With the IGA currently closed and in the process of being re-opened by the owners of the Dongara IGA, for the purposes of the vouchers being issued Council may also agree to the voucher being redeemed at the Dongara IGA during the interim period.

The purpose of the proposed bonus is two fold. Firstly, staff have encountered a rather turbulent 12-18 months and the vouchers issued would be a way of rewarding staff performance during this period and also aid in promoting morale within the workforce. Secondly, by making the vouchers only redeemable at local business Council will, in some small way, be supporting our local businesses as well.

Consultation

Cr Michelle Bagley, President

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

There will be no further impost on Council for a bonus payment to staff as these costs would be absorbed within the salaries budget for the 2015/16 financial year.

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

Strategic Implications

Community Strategic Plan

Outcome 1.4.5 – Support a Buy Local campaign

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.1.9
--

That Council;

- 1. Issue a voucher to the value of \$200 to staff employed for a period of three months or more**
- 2. Issue a voucher to the value of \$100 to staff employed for a period of less than three months, and**
- 3. The vouchers issued can only be redeemed at a business operated within the Shire of Mingenew**

9.1.10 APPOINTMENT OF AUDITOR

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0362
Date: 11th December 2015
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends the appointment of a Shire auditor for a three year term commencing in the 2015/16 financial year.

Attachment

Nil

Background

Our current auditors, RSM have been the Shire's auditors for the past 3 years. Their current 3 year agreement has now expired and a Shire auditor must now be appointed, as a minimum for 2015/16 financial year. The appointment of an auditor for a local government is to be appointed on the recommendation of the Audit Committee.

Comment

An invitation was sent to 10 organisations to provide a submission for audit services for a three year term, of which six applicants have made a submission. Of the six applicants I have has some involvement with five of them. The one applicant I have not had any involvement with are AMD Chartered Accountants, however they do have a good reputation. All of the six of the applicants would be suitable for the appointment of the Shire's auditor.

A summary of the submissions received is tabled below. In order to make like comparisons with each of the submission the following assumptions have been made;

- Accommodation is provided free of charge at the key worker housing unit
- Attendance is required at 1 Audit Committee Meeting each year
- A total of 4 acquittals will be required to be audited each year
- Travel calculations are based on a 800km round trip
- Travel incidentals are capped at \$500
- Disbursements are capped at \$200
- All pricing is GST Exclusive

	Butler Settineri	Moore Stephens	Macleod	AMD	RSM	PKF
2016 Audit Fee	\$9,980	\$14,000	\$12,000	\$17,400	\$19,791	\$17,500
2017 Audit Fee	\$10,480	\$14,500	\$12,550	\$17,900	\$20,378	\$18,000
2018 Audit Fee	\$11,000	\$15,000	\$12,700	\$18,400	\$20,989	\$18,500
Travel Costs	\$528	\$700/\$750/ \$800	\$3000/\$3150/ \$3300	\$4,500	\$200	At Cost
Accommodation	Shire	Shire	Included	Included	\$0	Shire
Travel Incidentals	\$0	At cost	Included	Included	\$0	\$500
Disbursements	\$200	\$200	Included	Included	\$0	\$200
No. of Acquittals included	1	0	1	0	4	0
Cost per additional acquittal	\$810	\$800	\$500	\$750* (*approx)	Unknown	\$1,250
Attendance at Audit	Yes	No	Yes	Yes	Yes	No

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

Committee	In Person		In Person	Phone	Phone	
Attendance at additional meetings	\$420 hour	\$400 phone conference		\$380 hour	Unknown	\$375 hour
Other	Nil	Nil	Nil	Nil	Nil	Nil
Comments	Travel - \$0.66km	Includes review of AMP & LTP		Initial Consult \$1,500 + travel	Travel costs are estimated	Pricing excludes Travel
Cost – Year 1	\$13,138	\$18,100	\$16,500	\$24,500	\$19,991	\$22,700
Cost – Year 2	\$13,638	\$18,650	\$17,200	\$25,400	\$20,578	\$23,200
Cost – Year 3	\$14,158	\$19,200	\$17,500	\$25,900	\$21,189	\$23,700

Consultation

Nita Jane, Manager Administration & Finance

Statutory Environment

7.3. Appointment of auditors

- (1) A local government is to, from time to time whenever such an appointment is necessary or expedient, appoint* a person, on the recommendation of the audit committee, to be its auditor.

** Absolute majority required.*

- (2) The local government may appoint one or more persons as its auditor.

- (3) The local government's auditor is to be a person who is —
 - (a) a registered company auditor; or
 - (b) an approved auditor.

Policy Implications

Nil

Financial Implications

Audit fees are provided for each financial year. The pricing for the submissions received for the audit services are all within the allocation made in the 2015/16 Budget.

Strategic Implications

Community Strategic Plan

Outcome 4.5.1 – Ensure compliance with local, town planning, building and health and all other relevant legislation.

Voting Requirements

Simple Majority

COMMITTEE RECOMMENDATION – ITEM 9.1.10

That Council;

Appoint Butler Settineri as the Shire of Mingenew's auditor for a three year term in accordance with the proposal submitted.

9.1.11 MOBILE BLACK SPOT PROGRAMME

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0075
Date: 11th December 2015
Author: Martin Whitely, Chief Executive Officer

Summary

This report recommends that Council nomination any mobile black spot locations for consideration for the second round of the Mobile Black Spot Programme.

Attachment

Nil

Background

The Minister for Communications, Senator the Hon Mitch Fifield, has called for nominations of regional and remote mobile black spot locations around Australia to be submitted by 31 December 2015 for consideration under round 2 of the Mobile Black Spot Programme. Nominated mobile black spots will be added to a national database which will be provided to mobile network operators as part of the round 2 competitive selection process scheduled to begin in early 2016. The Government expects to announce the successful round 2 locations by the end of 2016.

Comment

The call for mobile black spot nominations was only released on the 9th December 2015 and close at the end of the month leaving only a very short window of opportunity. Although the funding is competitively based, only those projects that are submitted will be considered for funding. The application process for submitting projects is extremely simple and can be done online, so I see no harm in submitting several different locations should Council think they are appropriate.

Consultation

Nil

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Community Strategic Plan
Outcome 1.5.3 – Improved telecommunications

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.1.11

That Council;

Nominate a number of different black spot locations for consideration under round 2 of the Mobile Black Spot Programme

9.2 FINANCE

9.2.1 FINANCIAL STATEMENTS FOR PERIOD ENDING

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
File Reference: ADM0304
Date: 9th December 2015
Author: Nita Jane, Manager Finance and Administration
Senior Officer: Martin Whitely, Chief Executive officer

Summary

The Monthly Statement of Financial Activity report for the period ending 30th November 2015 is presented to Council for adoption.

Attachment

Finance Report for period ending 30th November 2015.

Background

The Monthly Financial Report to the 30th November 2015 is prepared in accordance with the requirements of the Local Government Act and the Local Government (Financial Management) Regulations and includes the following:

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

Comment

SUMMARY OF FUNDS – SHIRE OF MINGENEW	
Municipal Account	47,162
Business Cash Maximiser (Municipal Funds)	1,270,610
Trust Account	149,027
Reserve Maximiser Account	273,615

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

Debtor's accounts continue to be monitored with all efforts being made to ensure that monies are recovered. The following remains outstanding as at 30th November 2015:

	Current	30+ Days	60+ Days	90+ Days	TOTAL
Amount	1,150	1,825	25	23,076	26,076

Rates Outstanding at 30th November 2015 were:

	Current	Arrears	TOTAL
Rates	276,955	28,660	305,615
Rubbish	2,305	0	2,305
TOTAL	279,260	28,660	307,920

The Statement of Financial Activities Report contains explanations of Councils adopted variances for the 2015/2016 financial year.

Consultation

Chief Executive Officer

Senior Finance Officer

Statutory Environment

Local Government Act 1995 Section 6.4

Local Government (Financial Management) Regulations 1996 Section 34

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

(1A) In this regulation —

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

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

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

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

Policy Implications

Nil

Financial Implications

Financial implications are outlined in comments.

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.2.1
--

That the Monthly Statement of Financial Activity for the period 1st July 2015 to 30th November 2015 be received.

SHIRE OF MINGENEW
MONTHLY FINANCIAL REPORT
For the Period Ended 30 November 2015
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Compilation Report	2
Monthly Summary Information	3 - 5
Statement of Financial Activity by Program	6
Statement of Financial Activity By Nature or Type	7
Statement of Capital Acquisitions and Capital Funding	8
Statement of Budget Amendments	9
Note 1 Significant Accounting Policies	10 - 16
Note 2 Explanation of Material Variances	17
Note 3 Net Current Funding Position	18
Note 4 Cash and Investments	19
Note 5 Budget Amendments	20
Note 5a Corporate Business Plan Linkages	21 - 22
Note 6 Receivables	23
Note 7 Cash Backed Reserves	24
Note 8 Capital Disposals	25
Note 9 Rating Information	26
Note 10 Information on Borrowings	27
Note 11 Grants and Contributions	28
Note 12 Trust	29
Appendix A Details of Capital Acquisitions	30- 32

Report Purpose

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

Overview

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

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 30 November 2015 of \$1,528,161.

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

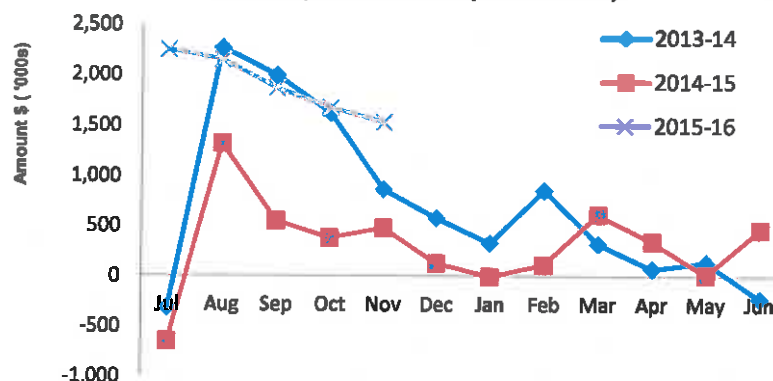
Preparation

Prepared by: Nita Jane
Reviewed by: Martin Whitely
Date prepared: 7/12/2015

Shire of Mingenew

Monthly Summary Information
For the Period Ended 30 November 2015

Liquidity Over the Year (Refer Note 3)



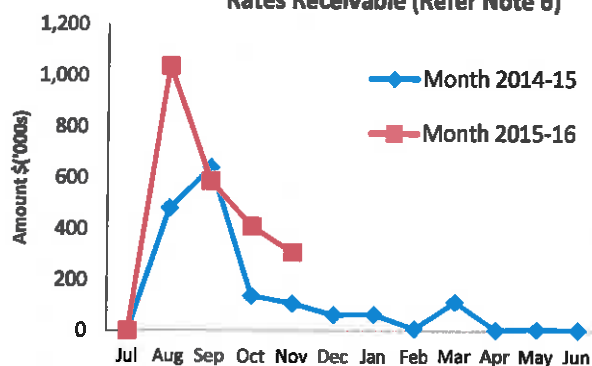
Cash and Cash Equivalents as at period end

Unrestricted	\$ 994,085
Restricted	\$ 603,433
	\$ 1,597,518

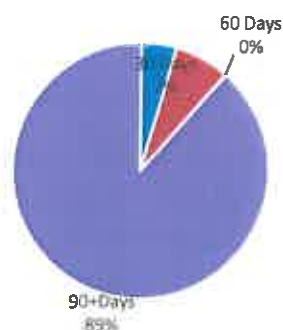
Receivables

Rates	\$ 309,344
Other	\$ 26,076
	\$ 335,419

Rates Receivable (Refer Note 6)



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



Comments

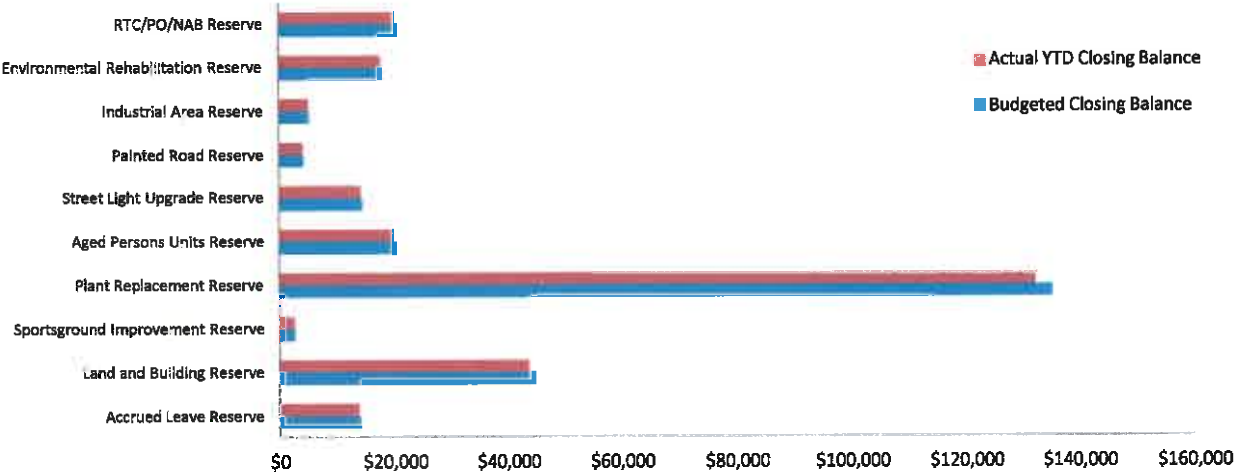
Net funding position is looking good at >\$1.5m compared to <\$1m last year.
Rate collections have slowed a bit with <\$100k received during November.
Next rate instalment is due 4 January 2016, final instalment due 7 March 2016.

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

Capital Expenditure Program YTD (Refer Note 13)



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



Comments

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

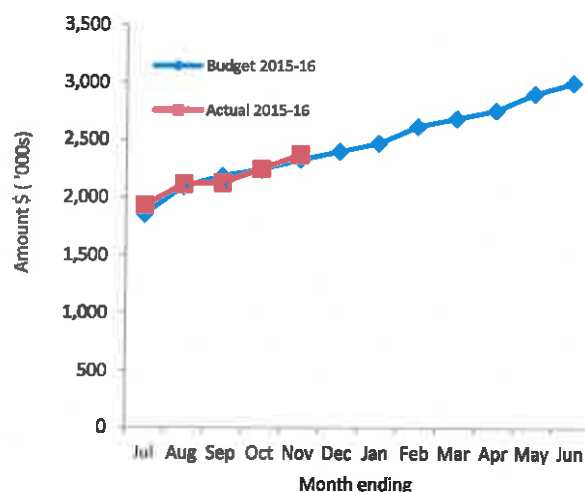
Shire of Mingenew

Monthly Summary Information

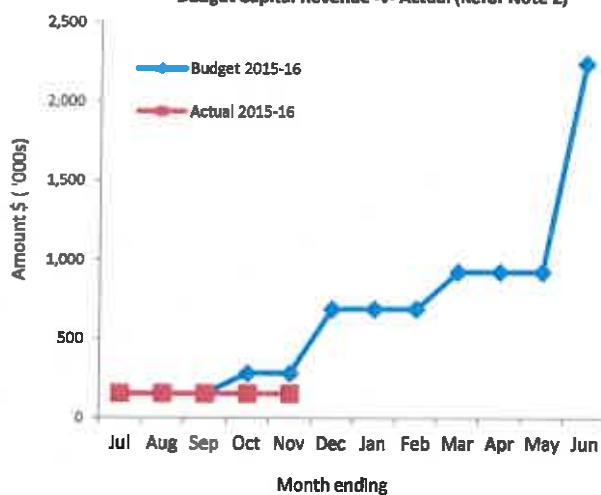
For the Period Ended 30 November 2015

Revenues

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

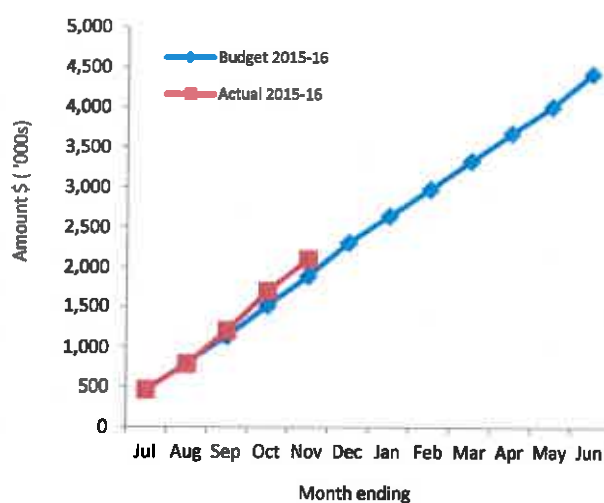


Budget Capital Revenue -v- Actual (Refer Note 2)

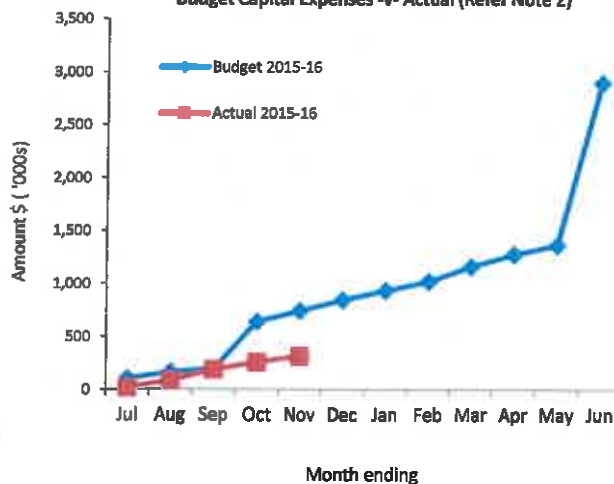


Expenditure

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



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



Comments

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 November 2015

	2015/16 Forecast Budget	2015/16 Original Budget (a)	2015/16 YTD Budget (b)	2015/16 YTD Actual (c)	Var \$ (b)-(a)	Var % (b)-(a)/(a)	Var
Operating Revenues	\$	\$	\$	\$	\$	%	
General Purpose Funding	2,093,128	2,093,128	1,917,568	1,869,620	(47,946)	(2.50%)	
Governance	12,564	12,564	9,900	15,885	5,985	60.46%	
Law, Order and Public Safety	33,780	33,780	18,625	15,297	(1,328)	(7.99%)	
Health	1,000	1,000	415	0	(415)	(100.00%)	
Education and Welfare	5,290	5,290	2,200	1,374	(826)	(37.58%)	
Housing	117,343	117,343	48,880	40,347	(8,533)	(17.46%)	
Community Amenities	86,175	86,175	78,360	71,499	(6,861)	(8.76%)	
Recreation and Culture	31,086	31,086	30,403	30,307	(98)	(0.31%)	
Transport	551,558	551,558	258,045	282,522	24,477	9.49%	
Economic Services	10,630	10,630	4,415	4,108	(307)	(6.96%)	
Other Property and Services	128,359	128,359	49,720	50,027	307	0.62%	
Total Operating Revenue	3,070,913	3,070,913	2,416,528	2,380,985	12,402		
Operating Expense							
General Purpose Funding	(83,530)	(83,530)	(24,370)	(19,539)	4,831	19.82%	▲
Governance	(200,235)	(200,235)	(124,271)	(117,388)	6,883	5.54%	
Law, Order and Public Safety	(133,639)	(133,639)	(57,638)	(41,847)	15,791	27.40%	▲
Health	(69,122)	(69,122)	(26,968)	(24,290)	2,678	9.93%	
Education and Welfare	(56,731)	(56,731)	(25,269)	(24,510)	759	3.00%	
Housing	(278,427)	(278,427)	(119,004)	(118,963)	2,040	1.71%	
Community Amenities	(180,101)	(180,101)	(70,555)	(66,877)	3,678	5.21%	
Recreation and Culture	(903,725)	(903,725)	(375,346)	(407,658)	(32,310)	(8.61%)	
Transport	(2,206,314)	(2,206,314)	(946,908)	(1,121,544)	(174,638)	(18.44%)	▼
Economic Services	(228,403)	(228,403)	(89,512)	(91,838)	(2,326)	(2.60%)	
Other Property and Services	(92,008)	(92,008)	(4,725)	(76,744)	(72,019)	(1524.20%)	▼
Total Operating Expenditure	(4,432,234)	(4,432,234)	(1,864,964)	(2,109,198)	(244,632)		
Funding Balance Adjustments							
Add back Depreciation	1,850,000	1,850,000	770,820	984,493	213,673	27.72%	▲
Adjust (Profit)/Loss on Asset Disposal	(25,370)	(25,370)	(8,020)	0	8,020	(100.00%)	
Adjust Provisions and Accruals	0	0	0	0	0		
Net Cash from Operations	463,308	463,308	1,314,765	1,266,282	(10,537)		
Capital Revenues							
Grants, Subsidies and Contributions	2,065,347	2,065,347	177,047	155,866	(21,181)	(11.96%)	▼
Proceeds from Disposal of Assets	110,000	110,000	40,000	0	(40,000)	(100.00%)	▼
Total Capital Revenues	2,175,347	2,175,347	217,047	155,866	(61,181)		
Capital Expenses							
Land Held for Resale	(200,000)	(200,000)	0	0	0		
Land and Buildings	(968,804)	(968,804)	(128,202)	(36,261)	91,941	71.72%	▲
Infrastructure - Roads	(1,151,751)	(1,151,751)	(385,498)	(282,205)	113,289	29.65%	▲
Infrastructure - Footpaths	(150,000)	(150,000)	0	0	0		
Infrastructure - Drainage & Culverts	0	0	0	0	0		
Infrastructure - Aerodromes	0	0	0	0	0		
Infrastructure - Other	(280,000)	(280,000)	0	0	0		
Plant and Equipment	(125,000)	(125,000)	(60,000)	0	60,000	100.00%	▲
Furniture and Equipment	(28,000)	(28,000)	(13,000)	(122)	12,878	93.06%	▲
Total Capital Expenditure	(2,901,555)	(2,901,555)	(596,700)	(318,588)	278,112		
Net Cash from Capital Activities	(726,208)	(726,208)	(379,653)	(162,722)	216,931		
Financing							
Proceeds from New Debentures	0	0	0	0	0		
Proceeds from Advances	0	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0	0		
Transfer from Reserves	0	0	0	0	0		
Advances to Community Groups	0	0	0	0	0		
Repayment of Debentures	(172,463)	(172,463)	(86,232)	(69,080)	17,152	19.99%	▲
Transfer to Reserves	(25,428)	(25,428)	0	(1,651)	(1,651)		
Net Cash from Financing Activities	(197,891)	(197,891)	(86,232)	(70,732)	15,500		
Net Operations, Capital and Financing	(460,791)	(460,791)	848,880	1,022,829	221,894		
Opening Funding Surplus(Deficit)	467,988	467,988	467,988	505,393	37,345	7.99%	
Closing Funding Surplus(Deficit)	7,197	7,197	1,316,868	1,528,161	259,239		

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

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 November 2015

	Note	2015/16 Amended Annual Budget	2015/16 Original Budget (a)	2015/16 YTD Budget (a)	2015/16 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Operating Revenues								
Rates	9	\$ 1,754,614	\$ 1,754,614	\$ 1,751,459	\$ 1,710,499	\$ (40,961)	% (2.34%)	
Operating Grants, Subsidies and Contributions	11	522,884	522,884	277,197	295,510	18,313	6.61%	
Fees and Charges		296,559	296,559	183,438	168,457	(14,981)	(8.17%)	
Service Charges		0	0	0	0	0		
Interest Earnings		24,498	24,498	10,175	19,993	9,818	96.49%	
Other Revenue		446,988	446,988	186,240	186,527	287	0.15%	
Profit on Disposal of Assets	8	25,370	25,370	8,020	0			
Total Operating Revenue		3,070,913	3,070,913	2,416,529	2,360,985	(27,524)		
Operating Expense								
Employee Costs		(861,988)	(861,988)	(324,757)	(470,439)	(145,682)	(44.86%)	▼
Materials and Contracts		(828,372)	(828,372)	(309,913)	(212,512)	97,401	31.43%	▲
Utility Charges		(161,042)	(161,042)	(59,947)	(29,992)	29,955	49.97%	▲
Depreciation on Non-Current Assets		(1,850,000)	(1,850,000)	(770,820)	(984,493)	(213,673)	(27.72%)	▼
Interest Expenses		(63,422)	(63,422)	(28,882)	(26,557)	2,325	8.05%	
Insurance Expenses		(166,025)	(166,025)	(153,830)	(171,703)	(17,873)	(11.62%)	▼
Other Expenditure		(501,385)	(501,385)	(216,415)	(213,501)	2,914	1.35%	
Loss on Disposal of Assets	8	0	0	0	0			
Total Operating Expenditure		(4,432,234)	(4,432,234)	(1,884,584)	(2,109,196)	(244,632)		
Funding Balance Adjustments								
Add back Depreciation		1,850,000	1,850,000	770,820	984,493	213,673	27.72%	▲
Adjust (Profit)/Loss on Asset Disposal	8	(25,370)	(25,370)	(8,020)	0	8,020	(100.00%)	
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		463,309	463,309	1,314,765	1,256,282	(50,463)		
Capital Revenues								
Grants, Subsidies and Contributions	11	2,065,347	2,065,347	177,047	155,866	(21,181)	(11.96%)	▼
Proceeds from Disposal of Assets	8	110,000	110,000	40,000	0	(40,000)	(100.00%)	▼
Total Capital Revenues		2,175,347	2,175,347	217,047	155,866	(61,181)		
Capital Expenses								
Land Held for Resale	13	(200,000)	(200,000)	0	0	0		
Land and Buildings	13	(966,804)	(966,804)	(128,202)	(36,261)	91,941	71.72%	▲
Infrastructure - Roads	13	(1,151,751)	(1,151,751)	(395,498)	(282,205)	113,293	28.65%	▲
Infrastructure - Footpaths	13	(150,000)	(150,000)	0	0	0		
Infrastructure - Drainage & Culverts	13	0	0	0	0	0		
Infrastructure - Aerodomes	13	0	0	0	0	0		
Infrastructure - Other	13	(280,000)	(280,000)	0	0	0		
Plant and Equipment	13	(125,000)	(125,000)	(60,000)	0	60,000	100.00%	▲
Furniture and Equipment	13	(28,000)	(28,000)	(13,000)	(122)	12,878	99.06%	▲
Total Capital Expenditure		(2,901,555)	(2,901,555)	(596,700)	(318,588)	278,112		
Net Cash from Capital Activities		(726,208)	(726,208)	(379,653)	(162,722)	216,931		
Financing								
Proceeds from New Debentures		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	0	0	0	0	0		
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(172,463)	(172,463)	(86,232)	(69,080)	17,152	19.89%	▲
Transfer to Reserves	7	(25,428)	(25,428)	0	(1,651)	(1,651)		
Net Cash from Financing Activities		(197,891)	(197,891)	(86,232)	(70,732)	15,500		
Net Operations, Capital and Financing		(460,791)	(460,791)	848,880	1,022,829	181,968		
Opening Funding Surplus(Deficit)	3	467,988	467,988	467,988	505,333	37,345	7.98%	
Closing Funding Surplus(Deficit)	3	7,197	7,197	1,316,868	1,528,161	219,313		

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

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

SHIRE OF MINGENEW
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 November 2015

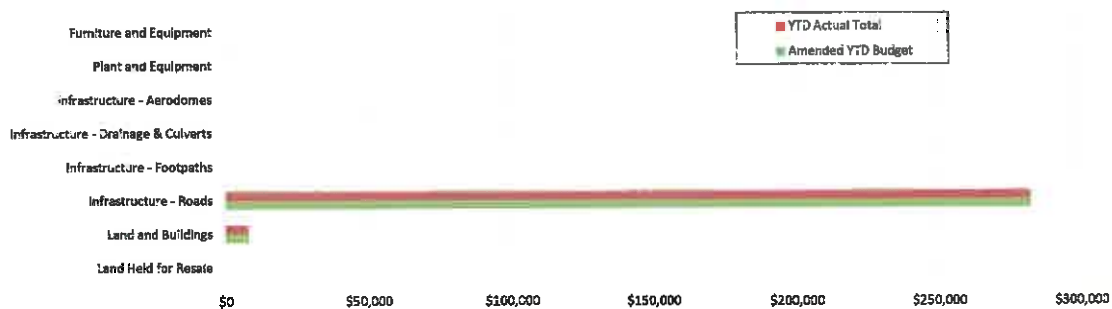
		YTD 30 11 2015				
Capital Acquisitions	Note	YTD Actual New Upgrade (a)	YTD Actual (Renewal) Expenditure (b)	YTD Actual Total (c) = (a)+(b)	Amended YTD Budget (d)	Amended Annual Budget (e)
		\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	200,000
Land and Buildings	13	8,118	0	8,118	8,118	986,804
Infrastructure - Roads	13	276,972	5,233	282,205	282,205	1,151,751
Infrastructure - Footpaths	13	0	0	0	0	150,000
Infrastructure - Drainage & Culverts	13	0	0	0	0	0
Infrastructure - Aerodomes	13	0	0	0	0	0
Infrastructure - Other	13	0	0	0	0	280,000
Plant and Equipment	13	0	0	0	0	125,000
Furniture and Equipment	13	122	0	122	122	28,000
Capital Expenditure Totals		285,212	5,233	290,445	290,445	2,901,555

Funded By:

Capital Grants and Contributions	155,866	177,047	2,131,147	21,181
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	0	40,000	110,000	(40,000)
Own Source Funding - Cash Backed Reserves				
Land and Building Reserve	5	0	0	5
Sportsground Improvement Reserve	0	0	0	0
Plant Replacement Reserve	0	0	0	0
Aged Persons Units Reserve	0	0	0	0
Street Light Upgrade Reserve	0	0	0	0
Painted Road Reserve	-5	0	0	(5)
Industrial Area Reserve	0	0	0	0
Total Own Source Funding - Cash Backed Reserves	(0)	0	0	(0)
Own Source Funding - Operations	134,579	73,398	460,408	61,181
Capital Funding Total	290,445	290,445	2,901,555	0

Continued on page 10

Capital Expenditure Program YTD



SHIRE OF MINGENEW
STATEMENT OF BUDGET AMENDMENTS
(Statutory Reporting Program)
For the Period Ended 30 November 2015

	Adopted Budget	Adopted Budget Amendments (Note 5)	Amended Annual Budget	Amended YTD Budget (a)
Operating Revenues	\$	\$	\$	\$
General Purpose Funding - Rates	2,093,128	0	2,093,128	1,917,566
Governance	12,564	0	12,564	9,900
Law, Order and Public Safety	33,780	0	33,780	16,625
Health	1,000	0	1,000	415
Education and Welfare	5,290	0	5,290	2,200
Housing	117,343	0	117,343	48,880
Community Amenities	86,175	0	86,175	76,360
Recreation and Culture	31,086	0	31,086	30,403
Transport	551,558	0	551,558	258,045
Economic Services	10,630	0	10,630	4,415
Other Property and Services	128,359	0	128,359	48,720
Total Operating Revenue	3,070,913	0	3,070,913	2,416,528
Operating Expense				
General Purpose Funding	(83,530)	0	(83,530)	(24,370)
Governance	(200,235)	0	(200,235)	(124,271)
Law, Order and Public Safety	(133,639)	0	(133,639)	(57,638)
Health	(68,122)	0	(68,122)	(28,988)
Education and Welfare	(58,731)	0	(58,731)	(25,289)
Housing	(278,427)	0	(278,427)	(119,004)
Community Amenities	(180,101)	0	(180,101)	(70,555)
Recreation and Culture	(903,725)	0	(903,725)	(375,348)
Transport	(2,206,314)	0	(2,206,314)	(948,908)
Economic Services	(228,403)	0	(228,403)	(89,512)
Other Property and Services	(82,008)	0	(82,008)	(4,725)
Total Operating Expenditure	(4,432,234)	0	(4,432,234)	(1,884,584)
Funding Balance Adjustments				
Add back Depreciation	1,850,000	0	1,850,000	770,820
Adjust (Profit)/Loss on Asset Disposal	(25,370)	0	(25,370)	(8,020)
Adjust Provisions and Accruals	0	0	0	0
Net Cash from Operations	463,309	0	463,309	1,314,765
Capital Revenues				
Grants, Subsidies and Contributions	2,065,347	0	2,065,347	177,047
Proceeds from Disposal of Assets	110,000	0	110,000	40,000
Total Capital Revenues	2,175,347	0	2,175,347	217,047
Capital Expenses				
Land Held for Resale	(200,000)	0	(200,000)	0
Land and Buildings	(968,804)	0	(968,804)	(128,202)
Infrastructure - Roads	(1,151,751)	0	(1,151,751)	(395,488)
Infrastructure - Footpaths	(150,000)	0	(150,000)	0
Infrastructure - Drainage & Culverts	0	0	0	0
Infrastructure - Aerodomes	0	0	0	0
Infrastructure - Other	(280,000)	0	(280,000)	0
Plant and Equipment	(125,000)	0	(125,000)	(60,000)
Furniture and Equipment	(28,000)	0	(28,000)	(13,000)
Total Capital Expenditure	(2,901,555)	0	(2,901,555)	(598,700)
Net Cash from Capital Activities	(726,206)	0	(726,206)	(379,653)
Financing				
Proceeds from New Debentures	0	0	0	0
Proceeds from Advances	0	0	0	0
Self-Supporting Loan Principal	0	0	0	0
Transfer from Reserves	0	0	0	0
Advances to Community Groups	0	0	0	0
Repayment of Debentures	(172,463)	0	(172,463)	(86,232)
Transfer to Reserves	(25,428)	0	(25,428)	0
Net Cash from Financing Activities	(197,891)	0	(197,891)	(86,232)
Net Operations, Capital and Financing	(460,791)	0	(460,791)	848,880
Opening Funding Surplus(Deficit)	467,988	0	467,988	467,988
Closing Funding Surplus(Deficit)	7,197	0	7,197	1,316,868

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

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

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

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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

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

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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets

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

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

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

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

SHIRE OF MINGENOW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Interest-bearing Loans and Borrowings

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

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

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

Borrowing Costs

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

(n) Provisions

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

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

(o) Current and Non-Current Classification

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

SHIRE OF MINGENOW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

(r) Statement of Objectives

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

Based upon feedback received from the community the vision of the Shire is:
"Standing proud, growing strong"

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

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

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

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

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

(s) Reporting Programs

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Reporting Programs (Continued)

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

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

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

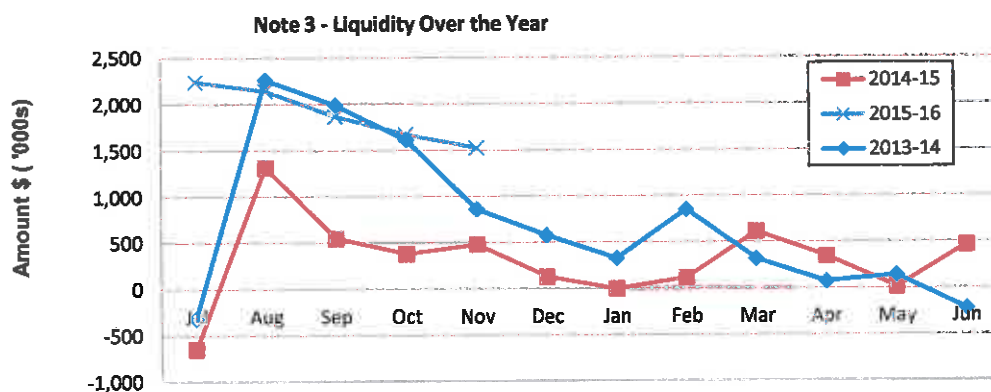
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
General Purpose Funding	(47,946)	(2.50%)			Council properties made non rateable after budget \$32k, Reduced Grants Commission \$12k MWIRSA funds invoiced \$22k
Governance	5,985	60.46%			
Law, Order and Public Safety	(1,328)	(7.99%)			
Health	(415)	(100.00%)			
Education and Welfare	(826)	(37.56%)			
Housing	(8,533)	(17.46%)			
Community Amenities	(6,861)	(8.76%)			
Recreation and Culture	(96)	(0.31%)			
Transport	24,477	9.49%			
Economic Services	(307)	(6.96%)			
Other Property and Services	307	0.62%			
Operating Expenses					
General Purpose Funding	4,831	19.82%	▲		Admin allocations down by \$3260, Rates Written Off down by \$830 Admin allocations down by \$1552, Depreciation down by \$4758, ESL Grant down by \$2691, Control Expenses down by \$4375 Depreciation up by \$159,708 Depreciation up by \$24,161, MWIRSA expenditure up by \$4625, Recoverable Expenditure up by \$7562, OHS up by \$3676, Roman Update up by \$4575
Governance	6,883	5.54%			
Law, Order and Public Safety	15,791	27.40%	▲		
Health	2,678	9.93%			
Education and Welfare	759	3.00%			
Housing	2,040	1.71%			
Community Amenities	3,678	5.21%			
Recreation and Culture	(32,310)	(8.61%)			
Transport	(174,638)	(18.44%)	▼		
Economic Services	(2,326)	(2.60%)			
Other Property and Services	(72,019)	(1524.20%)	▼		
Capital Revenues					
Grants, Subsidies and Contributions	(21,181)	(11.96%)	▼		No disposal of assets to date
Proceeds from Disposal of Assets	(40,000)	(100.00%)	▼		
Capital Expenses					
Land Held for Resale	0				Delay with Ambulance Setdown Project \$41,562 Mens Shed Ablutions to be completed \$12,387, Aged Care project to commence \$20,000 Mingenew Mullewa Road timing variance \$132k, Yandanooka Melara Road timing variance \$36k No purchases to date Limited purchases to date
Land and Buildings	91,941	71.72%	▲		
Infrastructure - Roads	113,293	28.65%	▲		
Infrastructure - Footpaths	0				
Infrastructure - Drainage & Culverts	0				
Infrastructure - Aerodomes	0				
Plant and Equipment	60,000	100.00%	▲		
Furniture and Equipment	12,878	99.06%	▲		
Financing					
Loan Principal	17,152	19.89%	▲		

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
	Note	YTD 30 Nov 2015	30th June 2015	YTD 30 Nov 2014
		\$	\$	\$
Current Assets				
Cash - Unrestricted	4	994,085	482,373	512,236
Cash - Restricted Reserves	4	273,615	271,964	372,949
Cash - Restricted Unspent Grants		329,818	329,818	0
Investments		0	0	0
Rates - Current	6	309,344	34,985	310,278
Sundry Debtors	6	26,076	54,737	55,624
Provision for Doubtful Debts		(1,585)	(1,585)	(1,370)
ESL Levy		0	0	0
GST Receivable		12,760	0	43,338
Receivables - Other		0	0	0
Inventories - Fuel & Materials		5,830	9,025	26,124
Inventories - Land Held for Resale		40,394	80,788	40,394
		1,990,337	1,262,105	1,359,573
Current Liabilities				
Sundry Creditors		(162,703)	(368,901)	(405,817)
GST Payable		(1,018)	6	(12,433)
PAYG		(9,254)	5,876	(11,937)
Accrued Interest on Debentures		24,810	(24,734)	(17,236)
Accrued Salaries & Wages		0	(16,268)	(15,670)
Current Employee Benefits Provision		(239,906)	(239,906)	(225,457)
Current Loan Liability		(103,383)	(172,463)	(67,213)
		(491,454)	(816,389)	(755,764)
NET CURRENT ASSETS		1,498,882	445,716	603,810
Less:				
Cash - Restricted Reserves		(273,615)	(271,964)	(372,949)
Inventories - Land Held for Resale		(40,394)	(80,788)	(40,394)
Add Back:				
Current Loan Liability		103,383	172,463	67,213
Cash Backed Employee Provisions	7	239,906	239,906	225,457
Net Current Funding Position (Surplus / Deficit)		1,528,161	505,333	483,137



Comments - Net Current Funding Position

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account	2.35%	993,786	329,817		1,323,603	NAB	At Call
Trust Bank Account	0.00%			147,731	147,731	NAB	At Call
Cash Maximiser Account (Muni)	2.35%					NAB	At Call
Cash On Hand	Nil	300	0		300	NAB	At Call
Reserve Funds	2.35%	0	273,615		273,615	NAB	At Call
(b) Term Deposits							
Short Term Deposits	0.00%	0	0		0		
Total		994,086	603,432	147,731	1,745,249		

Comments/Notes - Investments

Restricted Cash			
(1) Municipal Fund			
Purpose for Funds Being Restricted	Funding Organisation	Date to be Expended	Amount
1 Depot Hill Rd	2012/13 CLGF Regional	28 February 2016	51,630
2 2014/15 Road Projects	Roads to Recovery	30 June 2018	134,248
3 Yarragadee Bridge	Roads to Recovery	30 June 2016	35,871
4 Ambulance Set Down Bay	Mid West Development Commission	31 January 2016	23,400
5 Men's Shed Ablution	Mid West Development Commission	30 November 2015	31,025
6 Rural Watch	Office of Crime Prevention	30 September 2015	3,643
7 Mingenew Mullewa Rd	2012/13 CLGF Individual	28 February 2016	50,000
Sub-total			329,817

SHIRE OF MINGENOW

Note 5: BUDGET AMENDMENTS

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

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption Permanent Changes		Opening Surplus	\$	\$	\$	\$ 0
							0

SHIRE OF MINGENOW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 5 (a): CORPORATE BUSINESS PLAN LINKAGE

A number of additional operating actions were forecast to be undertaken during the current period of the Corporate Business Plan CBP which result in additional operating expenditure or revenue. The additional activities for the current year are summarised below along with the amount included within the budget and budget amendments.

Strategy Ref	Strategy/	Action Ref	Action	2015/16 per CBP	GL Account	Adopted Budget	Amended Budget	YTD Expenditure
ECONOMIC								
1.1	Increase the number of visitors and extend the tourism season within the region	Project 1.1	Support Tourism Development and Promotions	41,000	3912			
		Project 1.5	Wildflower Way and Artbeat		3942	800	6,300	5,673
1.2	Increased availability of serviced, residential, commercial and industrial land	Project 3.1	Residential and Light Industrial Land Development	50,000		4000	2,500	2,500
1.3	Protect and enhance economic infrastructure							
1.4	To maintain and increase the number of local businesses, industries and services that will provide a range of employment opportunities for the people of Mingenow	Project 3.3	Develop a Business Incubator Project					
		Project 3.4	Support local businesses and community groups					
1.5	Ensure the provision of adequate services to support economic growth	Project 3.2	Improved digital communications access for the community	1,000				
			Licensing services			32,930		
ENVIRONMENT								
2.1	Our natural environment is enhanced, promoted, rehabilitated and leveraged so it continues to be an asset to our community	Project 2.2	Pursuing sustainability project	41,000	3892	3,000	3,000	0
2.2	Our Indigenous and cultural heritage is acknowledged		Refer Project 3.4		3102	400	750	500
2.3	To retain Mingenow as an attractive town that is a comfortable and welcoming place to live and visit, and reflects our lifestyle values	Project 4.5	Heavy traffic by-pass					
		Project 4.6	Relocate Shire depot and Redevelop Vacated Land	20,000				
2.4	To provide recognition and retention of places of heritages	Project 1.4	Maintain and enhance heritage infrastructure	30,000	2642	181,503	136,544	76,139
		Project 4.2	Restoration of old Railway Station					
2.5	Safe and functional road and ancillary infrastructure	Project 4.1	Roads Program	1,508,000				
					3042	35,000	0	0
					3122	9,500	1,212	632
					3054	17,000	220,000	0

Strategy Ref	Strategy	Action Ref	Action	2015/16 per CBP	GL Account	Adopted Budget	Allocated Budget	YTD Expenditure
ECONOMIC								
2.6	Efficient usage of resources	Project 2.1	Waste Management - Regional Project			1,873,585 515,481		
SOCIAL								
3.1	Maintain and increase population		Refer project 3.1					
3.2	Maintain the provision of high quality community infrastructure	Project 4.7	Develop Recreation Complex		1652 2322 2652 2834	7,747 20,627 278,545 33,200	10,342 18,210 323,318 0	8,351 8,581 132,345 0
3.3	Improved capacity of education and training					64,315		
3.4	Affordable housing options that respond to community needs	Project 4.3 Project 4.4 Project 1.3	Aged Care Units Key Worker Housing Upgrade Medical Facility - Ambulance seldown at Silver Chain		9010 3112 3082 1582	104,500 25,000 1,970 31,634	25,000 2,080 2,954 31,660	8,118 633 1,687 9,138
3.5	Improved community health and well-being							
3.6	Community events continue to be supported				1682 2312	1,500 1,150	1,000 10,650	100 358
3.7	Maintain a safe community environment				0752 0742	23,340 15,000	25,920 16,500	10,719 3,339
CMC LEADERSHIP								
4.1	A well informed and engaged community that actively participates	Project 5.1	Leadership support	7,500				
4.2	An open and accountable local government that is respected, professional and trustworthy							
4.3	Improved partnerships	Project 5.3	Leadership and advocacy role					
4.4	Long term planning and strategic management	Project 5.2	Invest in Council's capacity					
4.5	Achieve a high level of compliance				0502	4,000	40,000	0
Total				1,698,500		3,285,727	877,949	266,812

SHIRE OF MINGENEW

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 30 November 2015

Note 6: RECEIVABLES

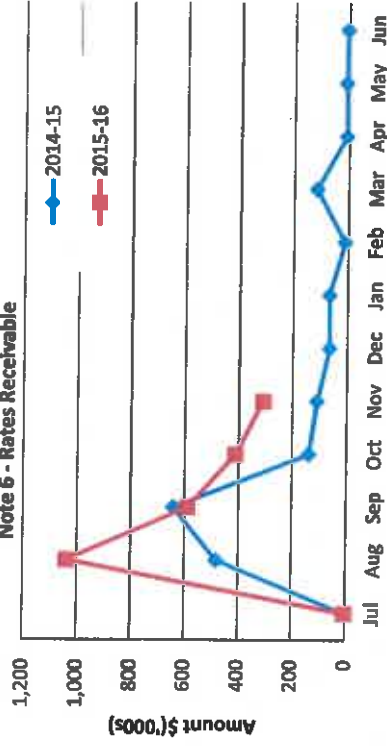
Receivables - Rates Receivable

Opening Arrears Previous Years
Levied this year
Less Collections to date
Equals Current Outstanding

Net Rates Collectable
% Collected

YTD 30 Nov 2015	30 June 2015
\$ 22,660	\$ 18,152
1,710,499	1,473,879
(1,423,815)	(1,469,371)
309,344	22,660
309,344	22,660
82.15%	98.48%

Note 6 - Rates Receivable



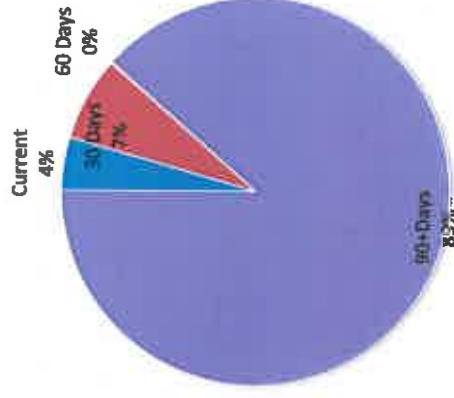
Comments/Notes - Receivables Rates

Final notices were sent 14 September and letters of demand were sent during October.
A number of arrangements have been put in place with ratepayers
Next instalment is due 4 January 2016 and final instalment due 7 March 2016.

Receivables - General	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 1,150	\$ 1,825	\$ 25	\$ 23,076
Total Receivables General Outstanding				26,076

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

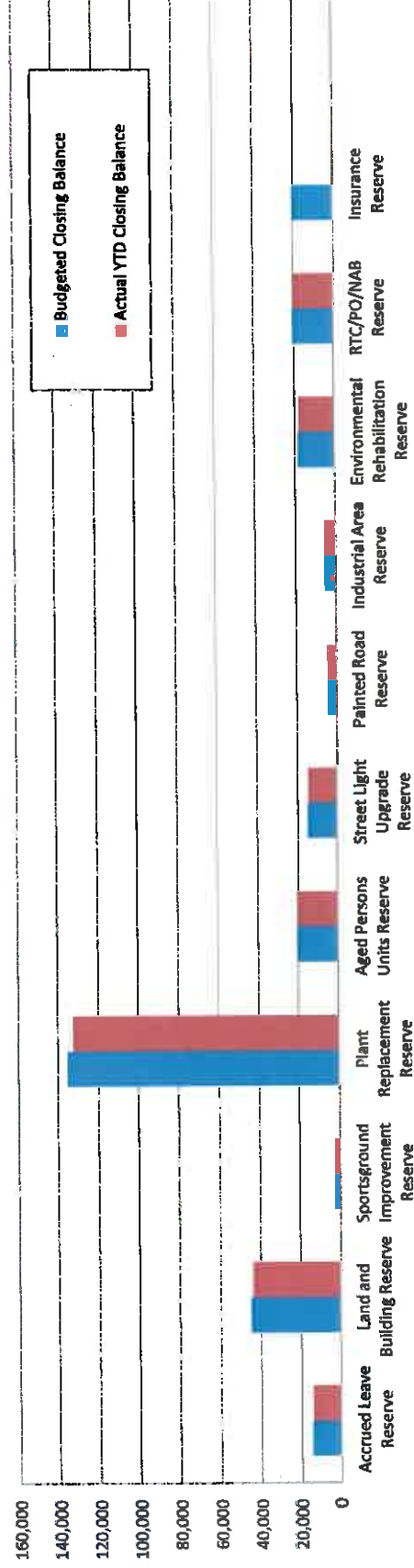
Debtors >90 days include Sporting Club annual charges of \$21,654
Legal action has commenced on one debtor over 90 days of \$1003

SHIRE OF MINGENEE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 7: Cash Backed Reserve

Name	Opening Balance	YTD Budget Interest Earned	Actual Interest Earned	YTD Budget Transfers In (+)	YTD Actual Transfers In (+)	YTD Budget Transfers Out (-)	YTD Actual Transfers Out (-)	Transfer out Reference	Budgeted Closing Balance	Actual YTD Closing Balance
Accrued Leave Reserve	\$ 13,724	\$ 110	\$ 83	\$ 274	\$ 0	\$ 0	\$ 0		\$ 14,108	\$ 13,807
Land and Building Reserve	43,342	360	288	866	0	0	(5)		44,568	43,605
Sportsground Improvement Reserve	2,859	20	16	53	0	0	0		2,732	2,675
Plant Replacement Reserve	131,625	1,080	799	2,626	0	0	0		135,341	132,424
Aged Persons Units Reserve	19,739	160	120	394	0	0	0		20,293	19,859
Street Light Upgrade Reserve	14,118	115	86	282	0	0	0		14,515	14,204
Painted Road Reserve	4,146	30	20	83	0	0	5		4,259	4,172
Industrial Area Reserve	5,159	40	31	103	0	0	0		5,302	5,190
Environmental Rehabilitation Reserve	17,665	145	107	350	0	0	0		18,060	17,672
RTC/PO/NAB Reserve	19,887	165	121	397	0	0	0		20,449	20,008
Insurance Reserve	0	0	0	20,000	0	0	0		20,000	0
	271,964	2,235	1,651	25,428	0	0	(0)		289,627	273,615

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



SHIRE OF MINGENEE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Amended Current Budget YTD 30.11.2015			
		Disposals					
Cost	Accum Depr.	Proceeds	Profit (Loss)	2015/16 Budget Profit/(Loss)	2015/16 Actual Profit/(Loss)	Variance	Comments
		\$	\$	\$	\$	\$	
0	0	0	0	8,020	0	(8,020)	
0	0	0	0	7,000	0	(7,000)	
0	0	0	0	10,350	0	(10,350)	
0	0	0	0	25,370	0	(25,370)	

Comments - Capital Disposal/Replacements

Tenders have been called for the sale of the Amarok (Road Inspector Vehicle) closing 10th December 2015.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 9: RATINGS INFORMATION

Note 9: RATING INFORMATION										
RATE TYPE										
Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	2014/15 Budget Rate Revenue \$	2015/16 Budget Interim Rate \$	2015/16 Budget Back Rate \$	2015/16 Budget Total Revenue \$
Differential General Rate										
13,1289	135	1,322,880	173,680	(12,362)	129	161,447	173,680	1,500	400	175,580
13,1289	17	384,380	50,465	(3,009)		47,457	50,465			50,465
13,1289	1	12,480	1,638			1,638	1,638			1,638
6,5845	2	14,716	966			966	966			966
1,4310	125	97,585,500	1,396,449	83		1,396,532	1,396,449	3,500		1,399,949
30,0000	7	53,155	15,947	(67)	(3,083)	12,797	21,924			21,924
	287	99,373,111	1,539,144	(15,354)	(2,954)	1,620,836	1,645,121	5,000	400	1,650,521
Sub-Totals										
Minimum \$										
636	75	92,612	47,700	(6,360)		41,340	46,428	0	0	46,428
636	10	16,686	6,360	(3,816)		2,544	6,360	0	0	6,360
636	4	9,583	2,544	(1,272)		1,272	2,544	0	0	2,544
318	1	20	318	(318)		0	0	0	0	0
636	19	504,100	12,084			12,084	12,084	0	0	12,084
636	5	(8,949)	3,180		(1,272)	1,908	3,180	0	0	3,180
	114	614,052	72,186	(11,766)	(1,272)	59,148	70,596	0	0	70,596
Sub-Totals										
						1,679,984				1,721,117
						0				0
Discounts										
Amount from General Rates						1,679,984				1,721,117
Ex-Gratia Rates						33,494				33,497
Specified Area Rates						0				0
Totals						1,713,478				1,754,614

Comments - Rating Information

Rate income is reduced due to council properties being made non-rateable after budget adoption.

SHIRE OF MINGENEE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

10. INFORMATION ON BORROWINGS
(a) Debiture Repayments

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			YTD Actual \$	YTD Budget \$	YTD Actual \$	YTD Budget \$	YTD Actual \$	YTD Budget \$
Education & Welfare								
Loan 137 - Senior Citizens Buildings	101,512		2,361	2,396	99,151	99,116	3,056	6,751
Housing								
Loan 133 - Triplex	83,767		5,226	5,315	78,541	78,452	2,819	3,064
Loan 134 - SC Housing	57,444		2,616	2,657	54,828	54,787	1,755	1,944
Loan 136 - Staff Housing	125,720		5,839	3,629	119,881	122,091	3,962	4,375
Loan 142 - Staff Housing	75,003		4,539	4,586	70,464	70,407	1,879	2,084
Recreation & Culture								
Loan 138 - Pavilion Fitout	97,452		0	2,301	97,452	95,151	2,933	2,700
Transport								
Loan 139 - Roller	53,149		6,878	6,991	46,271	46,158	1,743	1,510
Loan 141 - Grader	129,354		11,250	11,423	118,104	117,931	3,965	3,535
Loan 143 - 2 x Trucks	107,044		25,832	26,137	81,212	80,907	2,526	2,160
Loan 144 - Side Tipping Trailer	75,003		4,539	4,596	70,464	70,407	1,879	1,735
Loan 145 - Drum Roller	154,192	0	0	16,191	0	138,001	0	2,400
	1,059,640	0	69,080	86,232	836,368	973,408	26,546	32,258

All debenture repayments were financed by general purpose revenue.

(b) New Debentures
Nil

SHIRE OF MINGENEE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Notes 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2015-16 Forecast Budget	2015-16 Original Budget	Variations Additions (Deductions)	Operating 2015-16 Budget	Capital 2015-16 Budget	Rescusp Status 2015-16 YTD Actual	2015-16 YTD Budget
		(Y/N)	\$	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING									
Financial Assistance Grant - Roads	Grants Commission	Y	164,636	164,636	0	164,636	0	75,885	82,318
Financial Assistance Grant - General	Grants Commission	Y	136,128	136,128	0	136,128	0	62,088	68,064
LAW, ORDER, PUBLIC SAFETY									
ESL Administration Grant	Department of Fire & Emergency Services	Y	4,400	4,400	0	4,400	0	0	4,400
ESL Annual Grant	Department of Fire & Emergency Services	Y	25,000	25,000	0	25,000	0	8,260	10,415
HEALTH									
Ambulance Set Down Bay	Mid West Development Commission	Y	2,600	2,600	0	2,600	0	0	17,600
Ambulance Set Down Bay	Silver Chain	Y	15,000	15,000	0	15,000	0	0	0
Childcare Facility Upgrade	Lotterywest	N	10,000	10,000	0	10,000	0	0	0
EDUCATION & WELFARE									
Seniors Week	Department of Local Government & Communities	Y	2,000	2,000	0	2,000	0	0	830
Men's Shed Ablution	Mid West Development Commission	Y	3,447	3,447	0	3,447	0	0	3,447
HOUSING									
Aged Care Units	Mid West Development Commission	N	80,000	80,000	0	0	80,000	0	0
COMMUNITY AMENITIES									
Thank a Volunteer Day	Department of Local Government & Communities	N	500	500	0	500	0	0	0
Anzac Day	Lotterywest	N	3,000	3,000	0	3,000	0	0	1,455
Cemetery Upgrade	Mid West Development Commission	N	50,000	50,000	0	0	50,000	0	0
War Memorial Project	Mid West Development Commission	N	100,000	100,000	0	0	100,000	0	0
RECREATION AND CULTURE									
Museum	Lotterywest	N	30,000	30,000	0	0	30,000	0	0
Emmy Barn	State Heritage Council	N	50,000	50,000	0	0	50,000	0	0
Old Roads Board	State Heritage Council	N	20,000	20,000	0	0	20,000	0	0
Railway Station	Lotterywest	N	120,000	120,000	0	0	120,000	0	0
Town Hall / Recreation Centre Upgrade	Lotterywest	N	150,000	150,000	0	0	150,000	0	0
Water Park	Lotterywest	N	150,000	150,000	0	0	150,000	0	0
Tennis Courts	Department of Sport & Recreation	N	80,000	80,000	0	0	80,000	0	0
Outdoor Cinema	Lotterywest	N	15,000	15,000	0	0	15,000	0	7,916
TRANSPORT									
Direct Grant	Main Roads WA	Y	65,800	65,800	0	65,800	0	65,800	65,800
Regional Road Group	Main Roads WA	Y	389,687	389,687	0	0	389,687	155,866	156,000
Roads To Recovery	Department of Infrastructure	Y	337,133	337,133	0	0	337,133	0	0
Main Street Footpaths	Mid West Development Commission	N	150,000	150,000	0	0	150,000	0	0
Street Lighting	Main Roads WA	Y	7,000	7,000	0	7,000	0	0	0
ECONOMIC SERVICES									
Business Incubator	Mid West Development Commission	N	112,500	112,500	0	0	112,500	0	0
ECONOMIC SERVICES									
Industrial Subdivision	Mid West Development Commission	N	100,000	100,000	0	0	100,000	0	0
Rural Residential Subdivision	Mid West Development Commission	N	100,000	100,000	0	0	100,000	0	8,333
TOTALS			2,473,811	2,473,811	0	408,464	2,065,347	365,089	426,578
Operating	Operating		342,664	342,664				210,023	188,644
Non-Operating	Non-Operating		2,131,147	2,131,147				155,866	222,830
			2,473,811	2,473,811				365,889	391,274

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 15	Amount Received	Amount Paid	Closing Balance 30-Nov-15
	\$	\$	\$	\$
BCITF Levy	0	904	(904)	0
BRB Levy	0	1,030	(929)	101
Autumn Committee	974	0	0	974
Community Bus	2,660	300	(900)	2,060
ANZAC Day Breakfast Donation	279	0	0	279
Building Relocation Bond	1,000	0	0	1,000
Mid West Industry Road Safety Alliance	47,343	19,250	(8,292)	58,301
Mingenew Cemetery Group	4,314	0	0	4,314
Other Bonds	1,878	559	(125)	2,312
Rates Incentive Prizes	100	0	(100)	0
Rec Centre Kitchen Upgrade	1,000	0	(1,000)	0
Sinosteel Community Trust Fund	63,415	0	0	63,415
Tree Planter - LCDC	88	0	0	88
Weary Dunlop Memorial	87	0	0	87
Mingenew P & C - NBN Rental	5,836	0	0	5,836
Joan Trust	4,461	500	0	4,961
Youth Advisory Council	746	0	0	746
Centenary Committee	897	0	0	897
Community Christmas Tree	132	0	0	132
Silverchain Committee	2,267	0	0	2,267
Nomination Fees	0	320	(320)	0
	137,477	22,863	(12,570)	147,770

SHIRE OF MINGENOW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over/Under)	Comment
Land Held for Resale							
Community Amenities Other Property & Services	4924	100,000	100,000	(8,333)	0	100,000	
	4924	100,000	100,000	8,333	0	100,000	
		200,000	200,000	0	0	0	
	Other Property & Services Total						
Land & Buildings							
Governance Shire Office	0594	10,000	10,000	10,000	0	10,000	
		10,000	10,000	10,000	0	10,000	
Health	0074	85,804	85,804	57,204	144	85,660	
	0075	15,000	15,000	0	0	15,000	
		100,804	100,804	57,204	144	100,660	
	Health Total						
Education & Welfare	0048	36,000	36,000	35,998	23,611	12,389	
		36,000	36,000	35,998	23,611	12,389	
Land & Buildings Housing	9004	0	0	0	3,485	(3,485)	
	9005	0	0	0	903	(903)	
	9010	25,000	25,000	25,000	8,118	16,882	
	1774	100,000	100,000	0	0	100,000	
Aged Care Units		125,000	125,000	25,000	12,506	112,494	
	Housing Total						
Recreation And Culture	2434	150,000	150,000	0	0	150,000	
	2434	150,000	150,000	0	0	150,000	
	0057	50,000	50,000	0	0	50,000	
	0068	30,000	30,000	0	0	30,000	
	0069	20,000	20,000	0	0	20,000	
	0070	120,000	120,000	0	0	120,000	
		520,000	520,000	0	0	520,000	
	Recreation And Culture Total						
Transport	3274	25,000	25,000	0	0	25,000	
		25,000	25,000	0	0	25,000	
Economic Services		150,000	150,000	0	0	150,000	
	Economic Services Total						
Infrastructure - Drainage/Culverts							
Transport		0	0	0	0	0	
	Transport Total						
Infrastructure - Footpaths							

SHIRE OF MINGHEEN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over/Under)	Comment
Transport							
	Midlands Road Town Footpaths	150,000	150,000	0	0	150,000	
	Transport Total	150,000	150,000	0	0	150,000	
	Infrastructure - Equipment Total	150,000	150,000	0	0	150,000	
Infrastructure - Other							
	Community Amenities						
	War Memorial Project	100,000	100,000	0	0	100,000	
	Little Well Project	30,000	30,000	0	0	30,000	
	Cemetery	50,000	50,000	0	0	50,000	
	Community Amenities Total	180,000	180,000	0	0	180,000	
	Recreation						
	Tennis Courts	100,000	100,000	0	0	100,000	
	Community Amenities Total	180,000	180,000	0	0	180,000	
	Infrastructure - Other Total	280,000	280,000	0	0	280,000	
Furniture & Office Equip.							
	Governance						
	Laptops / IPads	8,000	8,000	8,000	0	8,000	Quotes obtained
	PA System	2,000	2,000	2,000	0	2,000	Quotes obtained
	Governance Total	10,000	10,000	10,000	0	10,000	
	Recreation						
	Outdoor Cinema	15,000	15,000	0	0	15,000	
	Christmas Lights	3,000	3,000	3,000	122	2,878	Purchased
	Recreation Total	18,000	18,000	3,000	122	17,878	
	Transport						
	NI	0	0	0	0	0	
	Transport Total	0	0	0	0	0	
	Furniture & Office Equip. Total	28,000	28,000	13,000	122	27,878	
Infrastructure - Aerodromes							
	Transport						
	NI	0	0	0	0	0	
	Transport Total	0	0	0	0	0	
Plant, Equip. & Vehicles							
	Governance						
	CEO Vehicle Replacement	60,000	60,000	60,000	0	60,000	
	Governance Total	60,000	60,000	60,000	0	60,000	
	Law, Order And Public Safety						
	NI	0	0	0	0	0	
	Law, Order And Public Safety Total	0	0	0	0	0	
	Transport						
	Works Manager Vehicle	50,000	50,000	0	0	50,000	
	Sundry Plant	15,000	15,000	0	0	15,000	
	Transport Total	65,000	65,000	0	0	65,000	
	Plant, Equip. & Vehicles Total	125,000	125,000	60,000	0	65,000	

SHIRE OF MINGENEEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 November 2015

Note 13: CAPITAL ACQUISITIONS

Level of Completion Indicator	Infrastructure Assets	Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over/Under)	Comment
	Roads & Bridges						
	Transport						
	2014/15 Mingenew Mullewa Rd (RRG)	150,000	150,000	0	0	150,000	
	2015/16 Mingenew Mullewa Rd (RRG)	434,500	434,500	142,780	9,812	424,688	
	Moore Street	(1)	(1)	0	795	(796)	Signage requirements
	Depot Hill North Rd (R2R)	344,874	344,874	143,685	253,570	91,304	
	Yandanooka Melara Rd (R2R)	126,507	126,507	49,034	12,795	113,712	
	Depot Hill Road (CLGF)	60,000	60,000	59,999	0	60,000	
	Yarragadee Bridge	35,871	35,871	0	5,233	30,638	
	Transport Total	1,151,751	1,151,751	295,408	292,205	889,545	
	Roads (Non-Town) Total	1,151,751	1,151,751	295,408	292,205	889,545	
	Capital Expenditure Total	2,501,453	2,501,355	3,387,410	3,115,588	2,302,997	

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

9.2.2 ACCOUNTS FOR PAYMENT – MONTH ENDING 30th November 2015

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
File Reference: ADM0042
Disclosure of Interest: Nil
Date: 8th December 2015
Author: Julie Borrett, Senior Finance Officer
Senior Officer: Nita Jane, Manager of Administration and Finance

Summary

Council to confirm the payment of creditors for the month of November 2015 in accordance with the Local Government (Financial Management) Regulations 1996 section 13(1).

Attachment

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

Background

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

Comment

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

Consultation

Nil

Statutory Environment

Local Government Act 1996, Section 6.4

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

Policy Implications

Payments have been made under delegation.

Financial Implications

Funds available to meet expenditure.

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 9.2.2
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That Council confirm the accounts as presented for November 2015 from the Municipal Fund totalling \$227,473.25 represented by Electronic Funds Transfers of EFT 9369 to EFT9473, Direct Deduction DD7394.1, 2 and 3, DD7397.1 DD7417 1, 2 and 3, Trust Cheque numbers 463 to 466 and Cheque numbers 8014-8023.

Date: 08/12/2015
Time: 10:49:30AM

Shire of MINGENEW
List of accounts for November 2015

USER: SFO
PAGE: 1

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
463	02/11/2015	MINGENEW SHIRE COUNCIL	MWIRSA REFUND CP85	T		4,147.00
464	16/11/2015	Building & Construction Industry Training Fund	FEES	T		903.63
465	16/11/2015	Builder's Registration Board	FEES	T		929.31
466	30/11/2015	MINGENEW SHIRE COUNCIL	MWIRWA REFUND CP85	T		1,353.00
8014	02/11/2015	MINGENEW SHIRE COUNCIL	RATES	M		1,380.00
8015	09/11/2015	ELGAS LTD	CHARGES	M		118.80
8016	09/11/2015	MINGENEW SHIRE COUNCIL	Payroll deductions	M		175.00
8017	06/11/2015	Michael Warren	Payroll Cheques	M		864.75
8017	09/11/2015	PALM ROADHOUSE	NEWSPAPERS	M		64.60
8018	09/11/2015	TELSTRA	CHARGES	M		84.63
8020	16/11/2015	SYNERGY	POWER	M		1,862.50
8021	16/11/2015	TELSTRA	TELSTRA	M		1,667.33
8022	23/11/2015	MINGENEW SHIRE COUNCIL	Payroll deductions	M		180.00
8023	23/11/2015	SYNERGY	POWER	M		1,993.50
EFT9369	02/11/2015	ABCO PRODUCTS	GOODS	M		37.70
EFT9370	02/11/2015	Courier Australia	FREIGHT	M		24.91
EFT9371	02/11/2015	EJ DIESEL	CHARGES	M		377.69
EFT9372	02/11/2015	FREDS MOWER REPAIRS	PARTS	M		204.90
EFT9373	02/11/2015	Great Northern Rural Services	GOODS	M		43.40

Date: 08/12/2015
Time: 10:49:30AM

Shire of MINGENEW
List of accounts for November 2015

USER: SFO
PAGE: 2

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9374	02/11/2015	GEARING BUTCHERS	MEAT	M		180.34
EFT9375	02/11/2015	CANINE CONTROL	FEE'S	M		998.80
EFT9376	02/11/2015	LGIS RISK MANAGEMENT	CHARGES	M		525.32
EFT9377	02/11/2015	Reliance Petroleum	FUEL	M		10,105.87
EFT9378	02/11/2015	LGIS INSURANCE BROKING	INSURANCE	M		3,228.50
EFT9379	02/11/2015	LGIS WORKCARE	INSURANCE	M		1,518.55
EFT9380	02/11/2015	PIRTEK (GERALDTON) PTY LTD	GOODS	M		39.55
EFT9381	02/11/2015	MINGENEW FABRICATORS	CHARGES	M		117.18
EFT9382	04/11/2015	Shire of Mingenew - Payroll	PAYROLL	M		25,463.10
EFT9383	04/11/2015	Australian Services Union	Payroll deductions	M		25.80
EFT9384	04/11/2015	CHILD SUPPORT AGENCY	Payroll deductions	M		247.73
EFT9385	04/11/2015	LGRCEU	Payroll deductions	M		20.50
EFT9386	09/11/2015	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	LEASE	M		421.30
EFT9387	09/11/2015	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	CHARGES	M		860.00
EFT9388	09/11/2015	BATAVIA COAST AUTO ELECTRICAL PTY LTD	CHARGES	M		417.35
EFT9389	09/11/2015	Courier Australia	FREIGHT	M		13.26
EFT9390	09/11/2015	DONGARA DRILLING & ELECTRICAL	CHARGES	M		2,512.95
EFT9391	09/11/2015	Great Northern Rural Services	CHARGES	M		1,116.40

Date: 08/12/2015
Time: 10:49:30AM

Shire of MINGENEW
List of accounts for November 2015

USER: SFO
PAGE: 3

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9392	09/11/2015	IRWIN PLUMBING SERVICES	CHARGES	M		14,419.90
EFT9393	09/11/2015	LGMA	FEES	M		225.00
EFT9394	09/11/2015	MID WEST GROUP OF AFFILIATED AG. SOCIETIES	DONATION	M		150.00
EFT9395	09/11/2015	MORAWA SHIRE	CHARGES	M		3,070.40
EFT9396	09/11/2015	MINGENEW SPRING CARAVAN PARK	CHARGES	M		1,948.50
EFT9397	09/11/2015	ST JOHN AMBULANCE IRWIN	CHARGES	M		1,791.00
EFT9398	16/11/2015	NAB BUSINESS VISA	CREDIT CARD	M		5,084.79
EFT9399	16/11/2015	FIVE STAR BUSINESS EQUIPMENT & COMMUNICATIONS	CHARGES	M		77.00
EFT9400	16/11/2015	Australian Taxation Office	BAS	M		5,875.00
EFT9401	16/11/2015	AMPAC	FEES	M		613.06
EFT9402	16/11/2015	LEADING EDGE COMPUTERS	CHARGES	M		2,190.00
EFT9403	16/11/2015	ABCO PRODUCTS	GOODS	M		135.52
EFT9404	16/11/2015	BUNNINGS BUILDING SUPPLIES PTY LTD	CHARGES	M		37.91
EFT9405	16/11/2015	BATAVIA COAST AUTO ELECTRICAL PTY LTD	CHARGES	M		178.50
EFT9406	16/11/2015	ELLA BUDRIKIS	REIMBURSEMENT	M		182.80
EFT9407	16/11/2015	Courier Australia	FREIGHT	M		38.79
EFT9408	16/11/2015	DONGARA GLASS AND GLAZING	CHARGES	M		189.50
EFT9409	16/11/2015	DONGARA DRILLING & ELECTRICAL	CHARGES	M		1,469.91

Date: 08/12/2015
Time: 10:49:30AM

Shire of MINGENNEW
List of accounts for November 2015

USER: SFO
PAGE: 4

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9410	16/11/2015	DONGARA BUILDING & TRADE SUPPLIES	GOODS	M		216.95
EFT9411	16/11/2015	GH COUNTRY COURIER	FREIGHT	M		46.81
EFT9412	16/11/2015	GERALDTON AG SERVICES	CHARGES	M		126.98
EFT9413	16/11/2015	Great Northern Rural Services	GOODS	M		45.15
EFT9414	16/11/2015	CANINE CONTROL	FEES	M		998.80
EFT9415	16/11/2015	Reliance Petroleum	FUEL	M		16,302.27
EFT9416	16/11/2015	MINGENNEW COMMUNITY RESOURCE CENTRE	CHARGES	M		525.00
EFT9417	16/11/2015	LGHS LIABILITY	INSURANCE	M		198.30
EFT9418	16/11/2015	STARICK TYRES	TYRES	M		1,489.67
EFT9419	16/11/2015	OAKWAY HOLDINGS PTY LTD	GOODS	M		256.90
EFT9420	16/11/2015	PEMCO DIESEL PTY LTD	CHARGES	M		1,537.46
EFT9421	16/11/2015	ROWE GROUP	CHARGES	M		1,540.00
EFT9422	16/11/2015	ST JOHN AMBULANCE IRWIN	CHARGES	M		179.40
EFT9423	16/11/2015	SHEFFIELD RESOURCES LTD	Rates refund for assessment A840 MINING TENEMENT MINGENNEW 6522	M		66.75
EFT9424	16/11/2015	Shire Of Three Springs	FEES	M		3,672.70
EFT9425	16/11/2015	TRUCKLINE	PARTS	M		1,446.36
EFT9426	16/11/2015	THIRRE SPRINGS P.A.C.E	CHARGES	M		100.00
EFT9427	16/11/2015	WESTRAC PTY LTD	CHARGES	M		3,660.91
EFT9428	16/11/2015	MINGENNEW FABRICATORS	CHARGES	M		4,090.63

Date: 08/12/2015
Time: 10:49:30AM

Shire of MINGENEW
List of accounts for November 2015

USER: SFO
PAGE: 5

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9429	16/11/2015	WEST COAST AUTO SMASH REPAIRS	CHARGES	M		300.00
EFT9430	18/11/2015	Shire of Mingenew - Payroll	PAYDAY 18/11/2015	M		27,123.96
EFT9431	18/11/2015	Australian Services Union	Payroll deductions	M		25.80
EFT9432	18/11/2015	CHILD SUPPORT AGENCY	Payroll deductions	M		247.73
EFT9433	18/11/2015	LGRCEU	Payroll deductions	M		20.50
EFT9434	23/11/2015	ABCO PRODUCTS	CHARGES	M		41.50
EFT9435	23/11/2015	Courier Australia	FREIGHT	M		118.87
EFT9436	23/11/2015	COOKS TOURS	CHARGES	M		880.00
EFT9437	23/11/2015	DONGARA DRILLING & ELECTRICAL	CHARGES	M		1,260.73
EFT9438	23/11/2015	DONGARA GOLF CLUB INC	CHARGES	M		1,552.50
EFT9439	23/11/2015	GERALDTON TV & RADIO SERVICES	CHARGES	M		851.02
EFT9440	23/11/2015	VEOLIA ENVIRONMENTAL SERVICES AUSTRALIA PTY LTD	CHARGES	M		7,459.61
EFT9441	23/11/2015	CANINE CONTROL	FEES	M		998.80
EFT9442	23/11/2015	LGIS RISK MANAGEMENT	INSURANCE	M		2,875.40
EFT9443	23/11/2015	MARKETFORCE	CHARGES	M		730.52
EFT9444	23/11/2015	MINGENEW BAKERY	CATERING	M		390.20
EFT9445	23/11/2015	Northern Country Zone Of Walga	SUBSCRIPTION	M		1,700.00
EFT9446	23/11/2015	PEMCO DIESEL PTY LTD	CHARGES	M		1,122.88
EFT9447	23/11/2015	PRITCHARD BOOKBINDERS	CHARGES	M		155.10

Date: 08/12/2015
Time: 10:49:30AM

Shire of MINGENEE
List of accounts for November 2015

USER: SFO
PAGE: 6

Cheque /NFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9448	23/11/2015	PRIME MEDIA GROUP PTY	CHARGES	M		1,353.00
EFT9449	23/11/2015	RECORDS ARCHIVES & HISTORICAL MANAGEMENT	CHARGES	M		1,705.00
EFT9450	23/11/2015	LANDMARK	GOODS	M		569.31
EFT9451	23/11/2015	ST JOHN AMBULANCE IRWIN	CHARGES	M		417.60
EFT9452	23/11/2015	SV & DJ STRIBBLEY CONTRACTING	CHARGES	M		572.00
EFT9453	23/11/2015	TRUCKLINE	PARTS	M		3,064.27
EFT9454	23/11/2015	WESTRAC PTY LTD	CHARGES	M		2,041.68
EFT9455	23/11/2015	Martin Gerard Whitely	REIMBURSEMENT	M		394.05
EFT9456	23/11/2015	Cr Michelle Bagley	REFUND OF NOMINATION FEES	T		80.00
EFT9457	23/11/2015	CR GARY COSGROVE	REFUND OF NOMINATION FEES	T		80.00
EFT9458	23/11/2015	CR LHAHEARDLEY	REFUND OF NOMINATION FEES	T		80.00
EFT9459	23/11/2015	CR HELEN NEWTON	REFUND OF NOMINATION FEE	T		80.00
EFT9460	30/11/2015	SGFLEET	LEASE	M		1,552.52
EFT9461	30/11/2015	AUSTRALIA POST	POSTAGE	M		342.53
EFT9462	30/11/2015	Asphalt In A Bag	CHARGES	M		1,718.75
EFT9463	30/11/2015	AVON WASTE	CHARGES	M		6,038.97
EFT9464	30/11/2015	A/T-MIRAGE	CHARGES	M		1,140.00
EFT9465	30/11/2015	Courier Australia	FREIGHT	M		358.69
EFT9466	30/11/2015	DONGARA DRILLING & ELECTRICAL	CHARGES	M		6.47

Date: 08/12/2015
Time: 10:49:30AM

Shire of MINGENEW
List of accounts for November 2015

USER: SFO
PAGE: 7

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9467	30/11/2015	FREDS MOWER REPAIRS	CHARGES	M		585.30
EFT9468	30/11/2015	IRWIN PLUMBING SERVICES	CHARGES	M		2,565.20
EFT9469	30/11/2015	MINGENEW BAKERY	CATERING	M		765.15
EFT9470	30/11/2015	Three Springs - Arrino RSL	DONATION	M		1,000.00
EFT9471	30/11/2015	TROPHIES AND TREASURES	CHARGES	M		31.00
EFT9472	30/11/2015	WESTRAC PTY LTD	CHARGES	M		40.51
EFT9473	30/11/2015	MINGENEW FABRICATORS	CHARGES	M		2,563.54
DD7394.1	04/11/2015	WA SUPER	Payroll deductions	M		4,671.87
DD7394.2	04/11/2015	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		1,051.20
DD7394.3	04/11/2015	PRIME SUPER	Superannuation contributions	M		195.88
DD7397.1	04/11/2015	WA SUPER	Superannuation contributions	M		87.38
DD7417.1	18/11/2015	WA SUPER	Payroll deductions	M		4,815.41
DD7417.2	18/11/2015	PERSONAL CHOICE PRIVATE FUND EWRAP SUPER	Superannuation contributions	M		1,051.20
DD7417.3	18/11/2015	PRIME SUPER	Superannuation contributions	M		195.88

Date: 08/12/2015
Time: 10:49:30AM

Shire of MINGENUEW
List of accounts for November 2015

USER: SFO
PAGE: 8

Cheque / EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
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REPORT TOTALS

Bank Code	Bank Name	TOTAL
M	MUNI - NATIONAL AUST BANK	219,820.31
T	TRUST - NATIONAL AUST BANK	7,652.94
TOTAL		227,473.25

NATIONAL BUSINESS MASTERCARD

01 November to 30 November 2015

CEO - Martin Whitley

Meals at conference	\$	1,691.60
Diesel	\$	68.96
Refreshments	\$	60.98
Christmas lights/decorations	\$	1,303.28
Beer	\$	82.00
Charger	\$	71.00
Movies for Movie Night/Christmas Tree	\$	29.90
Bank Fees	\$	9.00
	\$	3,316.72

Work's Manager - Warren Borrett

Shed	\$	629.00
Parts	\$	55.00
Toilet seat	\$	17.40
Expanding foam	\$	15.55
Bank Fees	\$	9.00
	\$	725.95

Manager of Admin and Finance - Nita Jane

Internet	\$	179.90
Refreshments	\$	13.99
Carpet cleaner & ladder	\$	34.27
Refreshments	\$	17.64
Goods for Senior's Morning Tea	\$	16.36
Goods for Chambers	\$	34.98
Refreshments for Senior's Morning Tea	\$	28.40
Refreshments	\$	18.00
Refreshments	\$	79.24
Goods for chambers and Christmas Tree	\$	41.58
Beer	\$	48.00
Coffee	\$	52.00
Refreshments	\$	47.94
Goods for Senior's Morning Tea	\$	12.50
Cleaning goods and refreshments	\$	216.89
Bank Fees	\$	9.00
	\$	850.69

Total Direct Debit Payment made on 1st November 2015 \$ **4,893.36**

POLICE LICENSING

**Direbt Debits from Muni Account
01 November to 30 November 2015**

Monday, 2 November 2015	\$ 196.70
Tuesday, 3 November 2015	\$ 384.95
Wednesday, 4 November 2015	\$ 77.70
Thursday, 5 November 2015	\$ 60.75
Friday, 6 November 2015	\$ 90.70
Monday, 9 November 2015	\$ 184.35
Tuesday, 10 November 2015	\$ 440.80
Wednesday, 11 November 2015	\$ 7,195.00
Thursday, 12 November 2015	\$ 215.05
Friday, 13 November 2015	\$ 799.65
Monday, 16 November 2015	\$ 56.45
Tuesday, 17 November 2015	\$ 621.35
Wednesday, 18 November 2015	\$ 403.85
Thursday, 19 November 2015	\$ 1,367.95
Friday, 20 November 2015	\$ 199.00
Monday, 23 November 2015	\$ 5,334.35
Tuesday, 24 November 2015	\$ 8,390.50
Wednesday, 25 November 2015	\$ 1,044.35
Friday, 27 November 2015	\$ 258.90
Monday, 30 November 2015	\$ 283.90
	\$ 27,606.25

BANK FEES

**Direct debits from Muni Account
01 November to 30 November 2015**

Total direct debited from Municipal Account	\$ 96.64
---	-----------------

PAYROLL

**Direct Payments from Muni Account
01 November to 30 November 2015**

Wednesday, 4th November 2015	\$ 37,945.15
Wednesday, 18th November 2015	\$ 38,311.40
	\$ 76,256.55

9.2.3 2014/2015 ANNUAL REPORT

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
Date: 11th December 2015
Author: Nita Jane – Manager Finance & Administration

SUMMARY

To consider and accept the Shire of Mingenew Annual Report (Incorporating the Annual Financial Report) for the year ending 30 June 2015.

ATTACHMENT

2014/2015 Annual Report.

BACKGROUND

The Local Government Act 1995 requires Council to prepare and accept an Annual Report for each financial year by 31 December after that financial year.

The Annual Report highlights the Shire of Mingenew achievements from the Strategic Community Plan in the 2014/2015 Financial Year.

COMMENT

The Annual Report, prepared in accordance with the requirements of the Local Government Act, is enclosed with the agenda papers for Councillors' perusal, consideration and acceptance.

Council's Auditors, RSM Bird Cameron, have completed an audit of Council's financial records and have forwarded an audit report to the Shire President as well as a management letter.

The audit report is included in the annual report with no matter, in the opinion of the auditors, to indicate significant adverse trends in the financial position or the financial management practices of the Shire and no other matters indicating non-compliance with Part 6 of the Local Government Act 1995, Local Government (Financial Management) Regulations 1996.

Once the Annual Report has been accepted, Council is required to give local public notice of the availability of the Annual Report as soon as practicable.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995, sections 5.53 provides that the Annual Report is to contain the following:

- A report from the Shire President
- A report from the Chief Executive Officer
- An overview of the plan for the future of the district made in accordance with Section 5.56, including major initiatives that are proposed to commence or continue in the next financial year
- The financial report for the financial year
- Such information as may be prescribed in relation to the payments made to employees
- The auditor's report for the financial year
- A matter on which a report must be made under section 29(2) of the Disability Services Act 1993

MINGENEW SHIRE COUNCIL ORDINARY MEETING AGENDA – 16 December 2015

- Details of entries made under section 5.121 during the financial year in the register of complaints, including –
 - The number of complaints recorded in the register of complaints; and
 - How the recorded complaints were dealt with; and
 - Any other details that the regulations may require;
 - And
- Such other information as may be prescribed.

The Local Government Act 1995 Section 7.2 provides:

The accounts and annual financial report of a local government for each financial year are required to be audited by an auditor appointed by each local government.

The Local Government Act 1995 Section 7.12A provides:

- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to –
 - (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to –
 - (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
 - (b) forward a copy of that report to the Minister,
By the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There is no financial or budget implications.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

COMMITTEE RECOMMENDATION – ITEM 9.2.3
--

1. That Council receives the Audit Report from Council's Auditors, RSM Bird Cameron, for the year ending 30 June 2015.
2. That Council accepts the 2014/15 Annual Report

SHIRE OF MINGENEW
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Notes to and Forming Part of the Financial Report	9 - 63
Independent Audit Report	64 - 65
Supplementary Ratio Information	66
Principal place of business:	
Victoria Street	
PO Box 120	
MINGENEW WA 6522	

**SHIRE OF MINGENEW
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Mingenew being the annual financial report and other information for the financial year ended 30 June 2015 are in my opinion properly drawn up to present fairly the financial position of the Shire of Mingenew at 30th June 2015 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.


Signed as authorisation of issue on the

5TH

day of

NOVEMBER

2015



Martin Whitely
Chief Executive Officer

SHIRE OF MINGENOW
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 \$	2014/15 Budget \$	2013/14 \$
Revenue				
Rates	22	1,657,864	1,618,296	1,473,879
Operating Grants, Subsidies and Contributions	28	1,426,474	1,032,319	928,555
Fees and Charges	27	272,587	424,351	448,398
Interest Earnings	2(a)	29,162	33,367	40,892
Other Revenue		7,124	8,000	12,270
		<u>3,393,211</u>	<u>3,116,333</u>	<u>2,903,994</u>
Expenses				
Employee Costs		(1,071,366)	(1,023,655)	(1,019,092)
Materials and Contracts		(826,199)	(927,390)	(1,823,296)
Utility Charges		(103,469)	(99,050)	(142,327)
Depreciation on Non-Current Assets	2(a)	(1,816,963)	(1,454,710)	(1,447,689)
Interest Expenses	2(a)	(64,156)	(64,527)	(64,513)
Insurance Expenses		(192,139)	(242,782)	(204,245)
Other Expenditure		(54,224)	(98,450)	(95,679)
		<u>(4,128,516)</u>	<u>(3,910,564)</u>	<u>(4,796,841)</u>
		<u>(735,305)</u>	<u>(794,231)</u>	<u>(1,892,847)</u>
Non-Operating Grants, Subsidies and Contributions	28	1,839,758	1,491,586	1,787,618
Profit on Asset Disposals	20	3,320	4,193	0
Loss on Asset Disposals	20	<u>(35,123)</u>	<u>(11,460)</u>	<u>(31,319)</u>
NET RESULT		1,072,650	690,088	(136,548)
Other Comprehensive Income				
Items not reclassified subsequently to profit & loss				
Changes on Revaluation of Non-Current Assets	12	(9,417,460)	0	4,713,033
Total Other Comprehensive Income		<u>(9,417,460)</u>	<u>0</u>	<u>4,713,033</u>
Total Comprehensive Income		<u>(8,344,810)</u>	<u>690,088</u>	<u>4,576,485</u>

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

SHIRE OF MINGENEW
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 \$	2014/15 Budget \$	2013/14 \$
Revenue				
Governance		31,070	32,986	37,966
General Purpose Funding		2,576,776	2,258,372	1,789,942
Law, Order, Public Safety		33,940	27,100	32,642
Health		23,620	0	0
Education and Welfare		34,540	3,795	3,525
Housing		110,284	92,204	82,560
Community Amenities		67,286	56,979	37,946
Recreation and Culture		75,486	73,446	31,870
Transport		256,281	288,813	218,560
Economic Services		53,760	11,012	5,168
Other Property and Services		130,168	271,626	663,815
		<u>3,393,211</u>	<u>3,116,333</u>	<u>2,903,994</u>
Expenses				
Governance		(277,145)	(151,940)	(34,014)
General Purpose Funding		(63,452)	(55,096)	(224,902)
Law, Order, Public Safety		(101,143)	(99,789)	(97,727)
Health		(59,863)	(81,856)	(54,626)
Education and Welfare		(34,167)	(22,355)	(22,824)
Housing		(266,619)	(167,252)	(823,536)
Community Amenities		(159,959)	(136,322)	(126,854)
Recreation & Culture		(951,250)	(796,371)	(752,933)
Transport		(1,927,038)	(1,938,565)	(1,896,698)
Economic Services		(170,503)	(147,993)	(152,966)
Other Property and Services		(53,222)	(248,498)	(545,247)
		<u>(4,064,361)</u>	<u>(3,846,037)</u>	<u>(4,732,327)</u>
Financial Costs				
General Purpose Funding		(2,384)	0	(65)
Education and Welfare		(6,355)	(6,392)	(6,603)
Housing		(22,115)	(22,593)	(23,836)
Recreation & Culture		(6,101)	(6,137)	(6,339)
Transport		(27,201)	(29,405)	(27,671)
		<u>(64,156)</u>	<u>(64,527)</u>	<u>(64,514)</u>
Non-Operating Grants, Subsidies and Contributions				
Law, Order, Public Safety		388,690	0	0
Education and Welfare		64,000	0	0
Recreation & Culture		22,461	35,900	10,495
Transport		1,364,608	1,455,686	1,773,942
Other Property and Services		0	0	3,181
		<u>1,839,759</u>	<u>1,491,586</u>	<u>1,787,618</u>
Profit/(Loss) on Disposal of Assets				
Governance		3,320	4,193	(16,410)
Law, Order, Public Safety		(18,691)	0	0
Recreation & Culture		(8,051)	0	0
Transport		(8,381)	(11,460)	(14,909)
		<u>(31,803)</u>	<u>(7,267)</u>	<u>(31,319)</u>
Net Result		1,072,650	690,088	(136,548)
Other Comprehensive Income				
Items not reclassified subsequently to profit & loss				
Changes on revaluation of non-current assets	12	(9,417,460)	0	4,713,033
Total Other Comprehensive Income		(9,417,460)	0	4,713,033
Total Comprehensive Income		<u>(8,344,810)</u>	<u>690,088</u>	<u>4,576,485</u>

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

**SHIRE OF MINGENEW
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2015**

	NOTE	2015 \$	2014 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	1,084,154	304,786
Trade and Other Receivables	4	88,138	436,062
Inventories	5	49,419	60,708
TOTAL CURRENT ASSETS		1,221,711	801,556
NON-CURRENT ASSETS			
Inventories	5	50,000	50,000
Property, Plant and Equipment	6	11,138,778	11,466,125
Infrastructure	7	29,247,377	37,878,191
TOTAL NON-CURRENT ASSETS		40,436,155	49,394,316
TOTAL ASSETS		41,657,866	50,195,872
CURRENT LIABILITIES			
Trade and Other Payables	8	404,019	701,315
Current Portion of Long Term Borrowings	9	172,463	132,611
Provisions	10	239,905	225,457
TOTAL CURRENT LIABILITIES		816,387	1,059,383
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	887,178	905,449
Provisions	10	90,452	22,381
TOTAL NON-CURRENT LIABILITIES		977,630	927,830
TOTAL LIABILITIES		1,794,017	1,987,213
		39,863,849	48,208,659
EQUITY			
Retained Surplus		29,057,128	27,977,199
Reserves - Cash Backed	11	271,963	279,242
Revaluation Surplus	12	10,534,758	19,952,218
TOTAL EQUITY		39,863,849	48,208,659

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

SHIRE OF MINGENUEW
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2013		28,186,971	206,018	15,239,185	43,632,174
Comprehensive Income		(136,548)	0	0	(136,548)
Net Result					
Changes on Revaluation of Non-Current Assets	12	0	0	4,713,033	4,713,033
Total Comprehensive Income		<u>(136,548)</u>	<u>0</u>	<u>4,713,033</u>	<u>4,576,485</u>
Transfers from/(to) Reserves		(73,224)	73,224	0	0
Balance as at 30 June 2014		27,977,199	279,242	19,952,218	48,208,659
Comprehensive Income		1,072,650	0	0	1,072,650
Net Result					
Changes on Revaluation of Non-Current Assets	12	0	0	(9,417,460)	(9,417,460)
Total Comprehensive Income		<u>1,072,650</u>	<u>0</u>	<u>(9,417,460)</u>	<u>(8,344,810)</u>
Transfers from/(to) Reserves		7,279	(7,279)	0	0
Balance as at 30 June 2015		29,057,128	271,963	10,534,758	39,863,849

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

**SHIRE OF MINGENOW
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2015 \$	2015 Budget \$	2014 \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,631,706	1,618,296	1,476,505
Operating Grants, Subsidies and Contributions		1,754,438	1,223,919	943,975
Fees and Charges		272,587	424,351	448,398
Interest Earnings		29,162	33,367	40,892
Goods and Services Tax		46,118	2,631	298,052
Other Revenue		7,124	8,000	455,158
		<u>3,741,135</u>	<u>3,310,564</u>	<u>3,662,980</u>
Payments				
Employee Costs		(988,249)	(1,023,655)	(940,016)
Materials and Contracts		(1,079,159)	(1,017,847)	(1,294,642)
Utility Charges		(103,469)	(99,050)	(142,327)
Interest Expenses		(56,658)	(64,527)	(66,620)
Insurance Expenses		(192,139)	(242,782)	(204,245)
Goods and Services Tax		(41,143)	0	(336,562)
Other Expenditure		(54,225)	(98,450)	(538,567)
		<u>(2,515,042)</u>	<u>(2,546,311)</u>	<u>(3,522,979)</u>
Net Cash Provided By (Used In) Operating Activities	13(b)	<u>1,226,093</u>	<u>764,253</u>	<u>140,001</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment		(532,735)	(494,400)	(661,744)
Payments for Construction of Infrastructure		(1,474,414)	(1,803,085)	(1,771,780)
Non-Operating Grants, Subsidies and Contributions		1,425,760	1,491,586	1,787,618
Proceeds from Sale of Fixed Assets		113,082	131,700	124,091
Net Cash Provided by (Used in) Investment Activities		<u>(468,307)</u>	<u>(674,199)</u>	<u>(521,815)</u>
Cash Flows from Financing Activities				
Repayment of Debentures		(148,419)	(162,587)	(125,549)
Proceeds from New Debentures		170,000	170,000	0
Net Cash Provided By (Used In) Financing Activities		<u>21,581</u>	<u>7,413</u>	<u>(125,549)</u>
Net Increase (Decrease) In Cash Held		<u>779,368</u>	<u>97,467</u>	<u>(507,363)</u>
Cash at Beginning of Year		<u>304,786</u>	<u>303,370</u>	<u>812,149</u>
Cash and Cash Equivalents at the End of the Year	13(a)	<u><u>1,084,154</u></u>	<u><u>400,837</u></u>	<u><u>304,786</u></u>

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

**SHIRE OF MINGENEW
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2015 Actual \$	2015 Budget \$	2014 Actual \$
Revenue				
Governance		34,390	37,179	37,966
General Purpose Funding		918,912	640,076	316,063
Law, Order, Public Safety		422,630	27,100	32,642
Health		23,620	0	0
Education and Welfare		98,540	3,795	3,525
Housing		110,284	92,204	82,560
Community Amenities		67,286	56,979	37,946
Recreation and Culture		97,947	109,346	42,365
Transport		1,620,889	1,733,039	2,435,390
Economic Services		53,760	11,012	5,168
Other Property and Services		130,168	271,626	666,996
		<u>3,578,426</u>	<u>2,982,356</u>	<u>3,660,621</u>
Expenses				
Governance		(277,145)	(151,940)	(50,424)
General Purpose Funding		(65,836)	(55,096)	(224,967)
Law, Order, Public Safety		(119,834)	(99,789)	(97,727)
Health		(59,863)	(81,856)	(54,626)
Education and Welfare		(40,522)	(28,747)	(29,427)
Housing		(288,734)	(189,845)	(847,372)
Community Amenities		(159,959)	(136,322)	(126,854)
Recreation and Culture		(965,402)	(802,508)	(759,272)
Transport		(1,962,620)	(1,967,970)	(2,382,166)
Economic Services		(170,503)	(147,993)	(152,966)
Other Property and Services		(53,222)	(248,498)	(545,247)
		<u>(4,163,640)</u>	<u>(3,910,564)</u>	<u>(5,271,048)</u>
Net Result Excluding Rates		(585,214)	(928,208)	(1,610,427)
Adjustments for Cash Budget Requirements:				
(Profit)/Loss on Asset Disposals	20	31,803	7,267	31,319
Donated Asset - Bushfire Equipment	2(a)	(413,998)	0	0
Change in value of Bridge	7(a)	35,871	0	0
Movement in Employee Benefit Provisions		82,520	0	33,672
Depreciation and Amortisation on Assets	2(a)	1,816,963	1,454,710	1,447,689
Capital Expenditure and Revenue				
Purchase Land and Buildings	6(a)	(273,982)	(176,700)	(418,717)
Purchase Furniture and Equipment	6(a)	(6,454)	0	(47,211)
Purchase Plant and Equipment	6(a)	(252,299)	(317,700)	(195,816)
Purchase Roads	7(a)	(1,480,683)	(1,803,085)	(1,300,144)
Purchase Footpaths	7(a)	0	0	(128,130)
Purchase Drainage	7(a)	0	0	(566)
Purchase Recreation	7(a)	(29,602)	0	(2,160)
Purchase Bridges	7(a)	0	0	(340,780)
Proceeds from Disposal of Fixed Assets	20	113,082	131,700	124,091
Repayment of Debentures	21(a)	(148,419)	(162,587)	(125,549)
Proceeds from New Debentures	21(a)	170,000	170,000	0
Transfers to Reserves (Restricted Assets)	11	(26,618)	(97,467)	(109,131)
Transfers from Reserves (Restricted Assets)	11	33,897	0	35,907
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	22(b)	(219,395)	33,967	912,679
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	22(b)	505,335	(69,807)	(219,395)
Total Amount Raised from General Rate	22(a)	<u>(1,657,864)</u>	<u>(1,618,296)</u>	<u>(1,473,879)</u>

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

Critical Accounting Estimates

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

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

Provision for impairment of receivables

The provision for impairment of receivables assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the recent revenue experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtors financial position.

Provision for impairment of inventories

The provision for impairment of inventories assessment requires a degree of estimation and judgement. The level of the provision is assessed by taking into account the recent revenue experience, the ageing of inventories and other factors that affect inventory obsolescence.

Estimation of useful lives of assets

The Council determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and infrastructure. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic assets that have been abandoned or sold will be written off or written down.

Employee benefits provision

The liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

The Local Government Reporting

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

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 19. to these financial statements.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(b) 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.

(c) Cash and Cash Equivalents

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

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

(d) 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.

(e) 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 Sale

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.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) 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.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or-
 - (II) Infrastructure;
- and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

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

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or Regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2014.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

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 Council 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 at the next anniversary date in accordance with the mandatory measurement framework detailed above.

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.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

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 Council.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) 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.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

When revalued assets are disposed of, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities

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

Fair Value is the price that Council 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 (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

The Council 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 Council 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.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities (Continued)

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 Council 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.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(h) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. 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 at 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.

SHIRE OF MINGENOW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(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. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss. Assets in this category are classified as current assets.

(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 Council 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 non-current assets, where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which will have 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 to receipt of cash flows expire or the asset is transferred to another party whereby the Council 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.

(i) Impairment of Assets

In accordance with Australian Accounting Standards the Council's 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 revalued asset is treated as 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.

(j) Trade and Other Payables

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

SHIRE OF MINGENEE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Employee Benefits

Short-Term Employee Benefits

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

Other Long-Term Employee Benefits

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

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

(l) 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.

(m) Provisions

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

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

SHIRE OF MINGENEE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) 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 Council, 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.

(o) Investment in Associates

An associate is an entity over which the Council 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 Council's share of net assets of the associate. In addition, the Council's share of the profit or loss of the associate is included in the Council's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Council'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 Council and the associate are eliminated to the extent of the Council's interest in the associate.

When the Council's share of losses in an associate equals or exceeds its interest in the associate, the Council 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 Council will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

(p) 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 Council'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 16.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Revenue

Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to 'those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

Fees and Charges

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

Service Charges

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations identifies the charges which can be raised. These are television and radio rebroadcasting, underground electricity, property surveillance and security and water services. Excludes rubbish removal and charges for the provision of waste services

Interest earnings

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

Other Revenue

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

(r) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(s) Current and Non-Current Classification

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

(t) Rounding Off Figures

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

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(u) Comparative Figures

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

When the Council applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(v) Budget Comparative Figures

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

SHIRE OF MINGENUEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Council.

Management's assessment of the new and amended pronouncements that are relevant to the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i) AASB 9 – Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the standard will have any material effect.
(ii) AASB 2010 -7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)	September 2012	1 January 2018	Nil - The revisions embodied in this standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Shire (refer (i) above).
[AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]			

SHIRE OF MINGENNEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	<p>This standard established principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.</p>
(iv) AASB 2012-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments [Operative Date: Part C Financial Instruments - 1 January 2015]	December 2013	Refer title column	<p>Part C of this Standard makes consequential amendments to AASB 9 and numerous other Standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value.</p> <p>As the bulk of changes relate either to editorial or reference changes it is not expected to have a significant impact on the Shire.</p>

SHIRE OF MINGENUEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(v) AASB 2014 - 3: Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	<p>This Standard amends AASB 11: Joint Arrangements to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: Business Combinations, to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations.</p> <p>Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Shire's financial statements.</p>
(vi) AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation. [AASB 116 & 138]	August 2014	1 January 2016	<p>This Standard amends AASB 116 and AASB 138 to establish the principles for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset.</p> <p>Given the Shire currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.</p>
(vii) AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	<p>Consequential changes to various Standards arising from the issuance of AASB 15.</p> <p>It will require changes to reflect the impact of AASB 15.</p>

SHIRE OF MINGENUEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(viii) AASB 2015-2 Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB 101.	January 2015	1 January 2016	<p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements.</p> <p>This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.</p> <p>It is not anticipated it will have any significant impact on disclosures</p>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(ix) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality/	January 2015	1 July 2015	This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing it to be completely withdrawn.
(x) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities.	March 2015	1 July 2016	It is not anticipated it will have a significant impact as the principles of materiality remain largely unchanged.
[AASB 10, 124 & 1049]			The objective of this Standard is to extend the scope of AASB 124 Related Party Disclosures to include not-for-profit sector entities.
			The Standard is expected to have a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.

SHIRE OF MINGENEE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Adoption of New and Revised Accounting Standards

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These new and revised standards were:

AASB 2011-7
AASB 2012-3
AASB 2013-3
AASB 2013-8
AASB 2013-9 Parts A & B

Most of the standards adopted had a minimal effect on the accounting and reporting practices of the Shire as they did not have a significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUE AND EXPENSES		2015	2014
		\$	\$
(a) Net Result			
The Net Result includes:			
(i) Charging as an Expense:			
Auditors Remuneration			
- Audit of the annual financial report		24,477	22,245
- Interim audit		9,850	0
- Project Acquitall Audits		2,925	3,682
		<u>37,252</u>	<u>25,927</u>
Depreciation			
Non-Specialised Buildings		409,894	116,757
Furniture and Equipment		49,095	54,180
Plant and Equipment		253,406	233,224
Bushfire Equipment		6,503	6,503
Tools		1,247	1,506
Roads		896,512	844,979
Footpaths		42,224	40,379
Drainage		5,675	5,664
Recreation		1,099	0
Bridges		151,308	144,497
		<u>1,816,963</u>	<u>1,447,689</u>
Interest Expenses (Finance Costs)			
Debentures (refer Note 21.(a))		61,772	64,448
Overdraft Interest		2,384	65
		<u>64,156</u>	<u>64,513</u>
Rental Charges			
- Operating Leases		18,755	3,880
		<u>18,755</u>	<u>3,880</u>
(ii) Crediting as Revenue:			
Significant Revenue			
Donation of Asset		413,999	0
		<u>413,999</u>	<u>0</u>
This significant revenue in 2015 relates to the supply of a Fire Truck by DFES.			
Other Revenue			
Other		7,124	12,270
		<u>7,124</u>	<u>12,270</u>
Reimbursements & Recoveries		406,784	603,603
	2014/15	2014/15	2013/14
	Actual	Budget	Actual
	\$	\$	\$
Interest Earnings			
- Reserve Funds	6,618	6,867	12,431
- Other Funds	9,873	20,000	17,991
Other Interest Revenue (refer note 26)	12,672	6,500	10,470
	<u>29,162</u>	<u>33,367</u>	<u>40,892</u>

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, the Shire 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

Standing proud. Growing strong.

COMMUNITY ASPIRATIONS AND VALUES

Strong leaders, good decisions.
Striving to be innovative and progressive.
Respecting our environment and each other.
Proud independent community spirit.

Council operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Objective:

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

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs 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 help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth

Activities:

Support of day care centre, Autumn Centre Senior Citizens.
Youth and seniors projects.

HOUSING

Objective:

To provide and maintain housing for staff, senior citizens and the community.

Activities:

Provision and maintenance of housing.

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, administration of town planning schemes, maintenance of the cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of recreational and cultural facilities including the recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community

Activities:

Construction and maintenance of roads, streets, footpaths, depots, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion including support of the Tourist and Promotions group. Provision of rural services including weed control, vermin control and standpipes. Building Control. Drum Muster.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF MINGENNEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening Balance ⁽¹⁾ 01/07/13	Received ⁽²⁾ 2013/14	Expended ⁽³⁾ 2013/14	Closing Balance ⁽¹⁾ 30/06/14	Received ⁽²⁾ 2014/15	Expended ⁽³⁾ 2014/15	Closing Balance 30/06/15
		\$	\$	\$	\$	\$	\$	\$
Dept of Local Govt LTTP	Governance	8,000	0	0	8,000	0	(8,000)	0
Dept of Local Govt Strategic Planning	Governance	9,376	0	0	9,376	0	(9,376)	0
Royalties for Regions	Housing	933,111	0	(927,070)	6,041	0	(6,041)	0
DFES	Law, Order & Public Safety	2,545	0	0	2,545	0	(2,545)	0
Royalties for Regions - CLGF Regional (Depot Hill Rd)	Transport	0	333,111	(103,321)	229,790	0	(178,159)	61,631
Roads to Recovery	Transport	0	479,390	(427,390)	52,000	325,189	(242,941)	134,248
Roads to Recovery	Transport	0	0	0	0	200,000	(184,129)	35,871
Roads to Recovery	Health	0	0	0	0	23,400	0	23,400
Mid West Development Commission - Ambulance Set Down Bay	Education & Welfare	0	0	0	0	31,025	0	31,025
Mid West Development Commission - Man's Shed Ablution	Law, Order & Public Safety	0	0	0	0	3,643	0	3,643
Office of Crime Prevention - Rural Watch	Transport	0	0	0	0	283,823	(233,823)	50,000
Royalties for Regions - 2012/13 CLGF (Mingenew Mullewa Rd)								
Total		953,032	812,501	(1,457,781)	307,752	867,080	(845,014)	329,818

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

SHIRE OF MINGENOW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	Note	2015 \$	2014 \$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		464,823	(282,208)
Restricted		619,332	586,994
		<u>1,084,154</u>	<u>304,786</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Leave Reserve	11	13,724	13,455
Plant Replacement Reserve	11	131,625	115,239
Land and Building Reserve	11	43,342	68,999
Sportsground Improvement Reserve	11	2,659	2,604
Aged Persons Units Reserve	11	19,739	19,330
Street Lighting Upgrade Reserve	11	14,118	13,826
Painted Road Reserve	11	4,146	4,056
Environmental Rehabilitation Reserve	11	17,565	17,201
Industrial Area Development Reserve	11	5,159	5,056
RTC/PO/NAB Reserve	11	19,887	19,476
Unspent Loans	21(b)	17,550	0
Unspent Grants	2(c)	329,818	307,752
		<u>619,332</u>	<u>586,994</u>
4. TRADE AND OTHER RECEIVABLES			
Current			
Rates Outstanding		34,985	8,827
Sundry Debtors		53,153	381,117
GST Receivable		0	46,118
		<u>88,138</u>	<u>436,062</u>
Non-Current			
		<u>0</u>	<u>0</u>
5. INVENTORIES			
Current			
Fuel and Materials		9,025	20,314
Land Held for Resale			
Development Costs		40,394	40,394
		<u>49,419</u>	<u>60,708</u>
Non-Current			
Land Held for Resale			
Development Costs		50,000	50,000
		<u>50,000</u>	<u>50,000</u>

SHIRE OF MINGENOW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2014 \$
6. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings		
Freehold Land at:		
- Independent Valuation 2014	1,471,016	1,471,016
	<u>1,471,016</u>	<u>1,471,016</u>
Land Vested In and Under the Control of Council at:		
- Independent Valuation 2014	15,000	15,000
	<u>15,000</u>	<u>15,000</u>
Total Land	<u><u>1,486,016</u></u>	<u><u>1,486,016</u></u>
Non-Specialised Buildings at:		
- Independent Valuation 2014	7,732,912	7,982,994
- Additions after Valuation - Cost	273,982	0
Less: Accumulated Depreciation	(420,001)	0
	<u>7,586,893</u>	<u>7,982,994</u>
Total Buildings	<u><u>7,586,893</u></u>	<u><u>7,982,994</u></u>
Total Land and Buildings	<u><u>9,072,909</u></u>	<u><u>9,469,010</u></u>
Furniture and Equipment at:		
- Management Valuation 2015	81,780	0
- Cost	0	887,450
Less Accumulated Depreciation	0	(609,557)
	<u>81,780</u>	<u>277,893</u>
Plant and Equipment at:		
- Management Valuation 2013	1,747,572	1,896,550
- Additions after Valuation - Cost	252,299	34,885
Less Accumulated Depreciation	(487,359)	(277,542)
	<u>1,512,512</u>	<u>1,653,893</u>
Bushfire Equipment at:		
- Management Valuation 2015	466,411	0
- Cost	0	97,789
Less Accumulated Depreciation	0	(38,873)
	<u>466,411</u>	<u>58,916</u>
Tools at:		
- Management Valuation 2015	5,166	0
- Cost	0	13,221
Less Accumulated Depreciation	0	(6,808)
	<u>5,166</u>	<u>6,413</u>
	<u><u>11,138,778</u></u>	<u><u>11,466,125</u></u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

6. PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

Land and Buildings:

The Shire's land and building were revalued at 30 June 2014.

The revaluation was carried out by independent valuers.

Valuations were made on the basis of Market Value, the estimated amount for which an asset should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

Plant and Equipment:

The Shire's plant and equipment were revalued at 30 June 2013.

Major plant and equipment were revalued by independent valuers.

Valuations were made on the basis of Market Value, the estimated amount for which an asset should exchange on the date of valuation between a willing buyer and a willing seller in an arm's length transaction after proper marketing wherein the parties had each acted knowledgeably, prudently and without compulsion.

All other plant and equipment were subject to a management valuation.

The management revaluation had regard for the current replacement cost, condition assessment (Level 2 inputs in the fair value hierarchy), residual values and remaining estimated useful life (Level 3 inputs). Given the significance of the Level 3 inputs into the overall fair value measurement, the assets are deemed to have been valued using Level 3 inputs.

Furniture and Equipment

The Shire's furniture and equipment were revalued at 30 June 2015.

These assets were subject to a management valuation.

The management valuation had regard for the current replacement cost, condition assessment (Level 2 inputs in the fair value hierarchy), residual values and remaining useful life (Level 3 inputs). Given the significance of the Level 3 inputs into the overall fair value measurement, the assets are deemed to have been valued using Level 3 inputs.

Tools

The Shire's tools were revalued at 30 June 2015.

These assets were subject to a management valuation.

The management valuation had regard for the current replacement cost, condition assessment (Level 2 inputs in the fair value hierarchy), residual values and remaining useful life (Level 3 inputs). Given the significance of the Level 3 inputs into the overall fair value measurement, the assets are deemed to have been valued using Level 3 inputs.

Fire Fighting Equipment

The Shire's fire fighting equipment were revalued at 30 June 2015.

These assets were subject to a management valuation.

The management valuation had regard for the current replacement cost, condition assessment (Level 2 inputs in the fair value hierarchy), residual values and remaining useful life (Level 3 inputs). Given the significance of the Level 3 inputs into the overall fair value measurement, the assets are deemed to have been valued using Level 3 inputs.

SHIRE OF MINGENEE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(a) Movements in Carrying Amounts

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

		Balance at the Beginning of the Year	Additions	(Disposals)	Revaluation Increments/ (Decrements)	Transfer Between Classes	Depreciation (Expense)	Carrying Amount at the End of Year
		\$	\$	\$	\$	\$	\$	\$
Freehold Land	(Level 2)	1,471,016	0	0	0	0	0	1,471,016
Land Vested In and Under the Control of Council	(Level 3)	15,000	0	0	0	0	0	15,000
Total Land		1,486,016	0	0	0	0	0	1,486,016
Non-Specialised Buildings	(Level 2)	7,982,994	273,982	0	0	(260,189)	(409,894)	7,586,893
Total Buildings		7,982,994	273,982	0	0	(260,189)	(409,894)	7,586,893
Total Land and Buildings		9,469,010	273,982	0	0	(260,189)	(409,894)	9,072,909
Furniture and Equipment	(Level 3)	277,893	6,454	0	0	(153,472)	(49,095)	81,780
Plant and Equipment	(Level 2)	1,653,893	252,299	(136,834)	0	(3,440)	(253,406)	1,512,512
Bushfire Equipment	(Level 3)	58,916	413,998	0	0	0	(6,503)	466,411
Tools	(Level 3)	6,413	0	0	0	0	(1,247)	5,166
Total Property, Plant and Equipment		11,466,125	946,733	(136,834)	0	(417,101)	(720,145)	11,138,778

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2014 \$
7. INFRASTRUCTURE		
Roads		
- Management Valuation 2015	39,526,452	0
- Management Valuation 2011	0	36,747,786
- Additions after Valuation - Cost	0	4,016,900
Less Accumulated Depreciation	<u>(15,135,042)</u>	<u>(8,727,760)</u>
	24,391,410	32,036,926
Footpaths		
-Management Valuation 2015	834,860	0
- Management Valuation 2011	0	1,453,680
- Additions after Valuation - Cost	0	235,268
Less Accumulated Depreciation	<u>(573,712)</u>	<u>(1,355,844)</u>
	261,148	333,104
Drainage		
- Management Valuation 2015	184,000	0
- Management Valuation 2011	0	283,200
- Additions after Valuation - Cost	0	566
Less Accumulated Depreciation	<u>(46,000)</u>	<u>(201,446)</u>
	138,000	82,320
Recreation		
- Management Valuation 2015	948,800	0
- Additions after Valuation - Cost	0	77,721
- Cost	0	114,394
Less Accumulated Depreciation	<u>0</u>	<u>(33,860)</u>
	948,800	158,255
Other Infrastructure		
- Management Valuation 2015	119,500	0
- Cost	0	14,387
Less Accumulated Depreciation	<u>0</u>	<u>(4,285)</u>
	119,500	10,102
Airfields		
- Management Valuation 2015	147,420	0
- Cost	0	16,987
Less Accumulated Depreciation	<u>(45,360)</u>	<u>(16,987)</u>
	102,060	0
Bridges		
- Management Valuation 2015	6,812,250	0
- Management Valuation 2011	0	4,900,000
- Additions after Valuation - Cost	0	2,665,398
Less Accumulated Depreciation	<u>(3,525,791)</u>	<u>(2,307,914)</u>
	3,286,459	5,257,484
	<u>29,247,377</u>	<u>37,878,191</u>

**SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

7. INFRASTRUCTURE continued

Roads:

The Shire's Road Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

Footpaths:

The Shire's Footpath Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

Drainage:

The Shire's Drainage Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

Recreation:

The Shire's Recreation Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

Other:

The Shire's Other Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

Airfields:

The Shire's Airfield Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

Bridges:

The Shire's Bridges Infrastructure were revalued in 2015 as part of the mandatory requirements embodied in Local Government (Financial Management) Regulation 17A.

General Note

The Shire's Infrastructure was revalued as 30 June 2015 by Greenfield Technical Services, an independent specialist valuer.
All the valuations were made on the basis of depreciated cost value of similar assets adjusted for condition and comparability (Level 3 inputs in the fair value hierarchy.)

The revaluation of infrastructure assets in 2015 resulted in an overall reduction in asset value by \$9,417,460. (Refer to Note 12 for detail.)

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

7. INFRASTRUCTURE (Continued)

(a) Movements In Carrying Amounts

Movement in the carrying amounts of each class of infrastructure between the beginning and the end of the current financial year.

	Balance as at the Beginning of the Year	Additions	(Disposals)	Revaluation Increments/ (Decrements)	Transfers Between Classes	Depreciation (Expense)	Carrying Amount at the End of Year
	\$	\$	\$	\$	\$	\$	\$
Roads	(Level 3) 32,036,926	1,480,683	0	(9,229,687)	0	(896,512)	24,391,410
Footpaths	(Level 3) 333,104	0	0	(29,732)	0	(42,224)	261,148
Drainage	(Level 3) 82,320	0	0	61,355	0	(5,675)	138,000
Recreation	(Level 3) 158,255	29,602	(8,051)	354,493	415,600	(1,099)	948,800
Other Infrastructure	(Level 3) 10,102	0	0	107,897	1,501	0	119,500
Airfields	(Level 3) 0	0	0	102,060	0	0	102,060
Bridges	(Level 3) 5,257,484	(35,871)	0	(1,783,846)	0	(151,308)	3,286,459
Total	37,878,191	1,474,414	(8,051)	(9,417,460)	417,101	(1,096,818)	29,247,377

SHIRE OF MINGENOW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 \$	2013/14 \$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry Creditors	363,017	367,645
Accrued Interest on Debentures	16,480	17,236
Accrued Salaries and Wages	16,268	15,670
ATO Liabilities	0	41,143
Accrued Expenditure	8,254	259,621
	<u>404,019</u>	<u>701,315</u>

9. LONG-TERM BORROWINGS

Current		
Secured by Floating Charge Debentures	172,463	132,611
	<u>172,463</u>	<u>132,611</u>
Non-Current		
Secured by Floating Charge Debentures	887,178	905,449
	<u>887,178</u>	<u>905,449</u>

Additional detail on borrowings is provided in Note 21.

10. PROVISIONS

Analysis of Total Provisions

Current	239,905	225,457
Non-Current	90,452	22,381
	<u>330,357</u>	<u>247,838</u>

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2014	123,334	124,504	247,838
Additional provision	93,857	72,752	166,609
Amounts used	(81,628)	(2,462)	(84,090)
Balance at 30 June 2015	<u>135,563</u>	<u>194,794</u>	<u>330,357</u>

SHIRE OF MINGENEE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

	2014/15 \$	2014/15 Budget \$	2013/14 \$
11. RESERVES - CASH BACKED			
(a) Leave Reserve			
Opening Balance	13,455	13,456	44,720
Amount Set Aside / Transfer to Reserve	269	236	4,642
Amount Used / Transfer from Reserve	0	0	(35,907)
	<u>13,724</u>	<u>13,692</u>	<u>13,455</u>
(b) Plant Replacement Reserve			
Opening Balance	115,239	68,999	14,304
Amount Set Aside / Transfer to Reserve	22,964	42,322	100,935
Amount Used / Transfer from Reserve	(6,578)	0	0
	<u>131,625</u>	<u>111,321</u>	<u>115,239</u>
(c) Land and Building Reserve			
Opening Balance	68,999	2,604	67,371
Amount Set Aside / Transfer to Reserve	1,662	65	1,628
Amount Used / Transfer from Reserve	(27,319)	0	0
	<u>43,342</u>	<u>2,669</u>	<u>68,999</u>
(d) Sportsground Improvement Reserve			
Opening Balance	2,604	115,239	2,542
Amount Set Aside / Transfer to Reserve	55	52,875	62
Amount Used / Transfer from Reserve	0	0	0
	<u>2,659</u>	<u>168,114</u>	<u>2,604</u>
(e) Aged Persons Units Reserve			
Opening Balance	19,330	19,330	18,874
Amount Set Aside / Transfer to Reserve	409	482	456
Amount Used / Transfer from Reserve	0	0	0
	<u>19,739</u>	<u>19,812</u>	<u>19,330</u>
(f) Street Lighting Upgrade Reserve			
Opening Balance	13,826	13,825	13,499
Amount Set Aside / Transfer to Reserve	292	345	327
Amount Used / Transfer from Reserve	0	0	0
	<u>14,118</u>	<u>14,170</u>	<u>13,826</u>
(g) Painted Road Reserve			
Opening Balance	4,056	4,057	3,961
Amount Set Aside / Transfer to Reserve	90	101	95
Amount Used / Transfer from Reserve	0	0	0
	<u>4,146</u>	<u>4,158</u>	<u>4,056</u>
(h) Environmental Rehabilitation Reserve			
Opening Balance	17,201	17,201	16,795
Amount Set Aside / Transfer to Reserve	364	429	406
Amount Used / Transfer from Reserve	0	0	0
	<u>17,565</u>	<u>17,630</u>	<u>17,201</u>

	2014/15 \$	2014/15 Budget \$	2013/14 \$
11. RESERVES - CASH BACKED continued			
(i) Industrial Area Development Reserve			
Opening Balance	5,056	5,056	4,936
Amount Set Aside / Transfer to Reserve	103	126	120
Amount Used / Transfer from Reserve	0	0	0
	<u>5,159</u>	<u>5,182</u>	<u>5,056</u>
(j) RTC/PO/NAB Reserve			
Opening Balance	19,476	19,476	19,016
Amount Set Aside / Transfer to Reserve	412	486	460
Amount Used / Transfer from Reserve	0	0	0
	<u>19,888</u>	<u>19,962</u>	<u>19,476</u>
TOTAL RESERVES	<u>271,963</u>	<u>376,710</u>	<u>279,242</u>
Total Opening Balance	279,242	279,243	206,018
Total Amount Set Aside / Transfer to Reserve	26,618	97,467	109,131
Total Amount Used / Transfer from Reserve	(33,897)	0	(35,907)
TOTAL RESERVES	<u>271,963</u>	<u>376,710</u>	<u>279,242</u>

All of the reserve accounts are supported by money held in financial institutions and match the amount shown as restricted cash in Note 3 to this financial report.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

11. RESERVES - CASH BACKED (continued)

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

- (a) Accrued Leave Reserve**
 - to be used to fund annual and long service leave requirements
- (b) Plant Replacement Reserve**
 - to be used for the purchase of plant.
- (c) Land and Building Reserve**
 - to be used for the acquisition, construction and maintenance of land and buildings.
- (d) Sportsground Improvement Reserve**
 - to be used for the improvement of the sportsground.
- (e) Aged Persons Units Reserve**
 - to be used for the funding of future operating shortfalls of the aged persons units in accordance with the management agreement Council has with Department of Housing.
- (f) Street Lighting Upgrade Reserve**
 - to be used for the upgrade of street lights in the town of Mingenew.
- (g) Painted Road Reserve**
 - to be used for the painted road project.
- (h) Environmental Rehabilitation Reserve**
 - to be used for the rehabilitation of gravel pits.
- (i) Industrial Area Development Reserve**
 - to be used for the development of the industrial area.
- (j) RTC/PO/NAB Reserve**
 - to be used for the maintenance and upkeep of the Rural Transaction Centre.

The Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF MINGENOW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

12. REVALUATION SURPLUS

Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:

	2015 \$	2014 \$
(a) Land & Buildings		
Opening Balance	4,713,033	4,713,033
Revaluation Increment	0	(0)
Revaluation Decrement	0	0
	<u>4,713,033</u>	<u>4,713,033</u>
(b) Roads		
Opening Balance	11,790,072	11,790,072
Revaluation Increment	0	0
Revaluation Decrement	(8,229,688)	0
	<u>3,560,385</u>	<u>11,790,072</u>
(c) Footpaths		
Opening Balance	128,817	128,817
Revaluation Increment	(0)	(0)
Revaluation Decrement	(29,732)	0
	<u>99,085</u>	<u>128,817</u>
(d) Drainage		
Opening Balance	70,699	70,699
Revaluation Increment	61,355	(0)
Revaluation Decrement	0	0
	<u>132,054</u>	<u>70,699</u>
(e) Bridges		
Opening Balance	2,953,170	2,953,170
Revaluation Increment	0	0
Revaluation Decrement	(1,783,846)	0
	<u>1,169,324</u>	<u>2,953,170</u>
(f) Plant & Equipment		
Opening Balance	296,427	296,427
Revaluation Increment	0	(0)
Revaluation Decrement	0	0
	<u>296,427</u>	<u>296,427</u>
(g) Infrastructure - Recreation		
Opening Balance	0	0
Revaluation Increment	354,493	0
Revaluation Decrement	0	0
	<u>354,493</u>	<u>0</u>
(h) Infrastructure - Other		
Opening Balance	0	0
Revaluation Increment	107,897	0
Revaluation Decrement	0	0
	<u>107,897</u>	<u>0</u>
(i) Infrastructure - Airfield		
Opening Balance	0	0
Revaluation Increment	102,060	0
Revaluation Decrement	0	0
	<u>102,060</u>	<u>0</u>
TOTAL ASSET REVALUATION SURPLUS	<u><u>10,534,758</u></u>	<u><u>19,952,218</u></u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2014/15 \$	2014/15 Budget \$	2013/14 \$
Cash and Cash Equivalents	<u>1,084,154</u>	<u>400,837</u>	<u>304,786</u>
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	1,072,651	690,088	(136,548)
Depreciation	1,816,963	1,454,710	1,447,689
(Profit)/Loss on Sale of Asset	31,803	7,267	31,319
(Increase)/Decrease in Receivables	347,924	194,231	(20,464)
(Increase)/Decrease in Inventories	11,289	468	6,837
Increase/(Decrease) in Payables	(297,298)	(90,925)	565,116
Increase/(Decrease) in Employee Provisions	82,519	0	33,670
Grants Contributions for the Development of Assets	(1,839,758)	(1,491,586)	(1,787,618)
Loss on Revaluation of Fixed Assets	0		
Non-Current Assets recognised due to changes in legislative requirements	0	0	0
Net Cash from Operating Activities	<u>1,226,093</u>	<u>764,253</u>	<u>140,001</u>
(c) Undrawn Borrowing Facilities	2015 \$		2014 \$
Credit Standby Arrangements			
Bank Overdraft limit	400,000		400,000
Bank Overdraft at Balance Date	0		0
Credit Card limit	14,500		14,500
Credit Card Balance at Balance Date	1,378		0
Total Amount of Credit Unused	<u>413,122</u>		<u>414,500</u>
Loan Facilities			
Loan Facilities - Current	172,463		132,611
Loan Facilities - Non-Current	887,178		905,449
Total Facilities in Use at Balance Date	<u>1,059,641</u>		<u>1,038,060</u>
Unused Loan Facilities at Balance Date	<u>NIL</u>		<u>NIL</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

14. CONTINGENT LIABILITIES

Contaminated Sites Disclosure

Lot 6272 on Deposited Plan 217619 and Lot 11884 on Deposited Plan 240331 are vested with the Shire of Mingenew and operated as a waste management facility. The site is located within the Mingenew Water Reserve. A Water Corporation production bore is located in the southern portion of Lot 6272. The site was reported to DER under the Contaminated Sites Act 2003 on 13 March 2007 on the basis that the site was used as a landfill. On 11 June 2007, the Shire was notified that the site had been classified as *possibly contaminated - investigation required* under section 13 of the CS Act. This classification requires that the site be assessed in accordance with the guidance set out in DER's Contaminated Sites Guidelines and the National Environment Protection (Assessment of Site Contamination) Measure 1999 to determine whether contamination is present at the site that poses a risk of harm to human health, the environment or Environmental values. To date no investigations, monitoring or management of contamination has been undertaken at the site.

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk and agree with the DER the need and criteria for remediation, the Shire is unable to accurately quantify its clean-up liabilities for potentially contaminated sites. The Shire will progressively monitor the sites and undertake site investigations and remediation on a risk based approach. This approach is consistent with DER guidelines.

	2015	2014
	\$	\$
15. CAPITAL AND LEASING COMMITMENTS		
(a) Operating Lease Commitments		
Non-cancellable operating leases contracted for but not capitalised in the accounts.		
Payable:		
- not later than one year	9,506	17,402
- later than one year but not later than five years	10,088	19,594
- later than five years	0	0
	<u>19,594</u>	<u>36,996</u>

(b) Capital Expenditure Commitments

The Shire did not have any future capital expenditure commitments at the reporting date.

16. JOINT VENTURE ARRANGEMENTS

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

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

The amount shown below is 18.53% of the fair value of \$630,000

	2015	2014
	\$	\$
Non-Current Assets		
Land & Buildings - Independent valuation 2014	117,110	117,110
Land & Buildings - cost	0	0
Less: Accumulated Depreciation	(3,491)	0
	<u>113,619</u>	<u>117,110</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2015 \$	2014 \$
Governance	448,126	521,559
General Purpose Funding	34,985	21,739
Law, Order, Public Safety	519,760	161,986
Health	58,400	35,000
Education and Welfare	797,551	694,435
Housing	1,974,700	1,925,885
Community Amenities	343,154	313,669
Recreation and Culture	3,883,716	3,555,564
Transport	29,101,697	38,734,185
Economic Services	1,199,036	1,296,542
Other Property and Services	1,472,244	1,503,585
Unallocated	1,824,497	1,431,743
	<u>41,657,866</u>	<u>50,195,872</u>

18. FINANCIAL RATIOS

	2015	2014	2013
Current Ratio	0.75	0.50	0.33
Asset Sustainability Ratio	1.10	1.49	3.09
Debt Service Cover Ratio	5.33	(2.17)	2.54
Operating Surplus Ratio	(0.32)	(0.75)	(0.51)
Own Source Revenue Coverage Ratio	0.57	0.49	0.54

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt Service Cover Ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Information relating to the **Asset Consumption Ratio** and the **Asset Renewal Funding Ratio** can be found at Supplementary Ratio Information on Page 66 of this document.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

19. TRUST FUNDS

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

	Balance 1 July 2014 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30 June 2015 \$
BCITF Levy	241	2,147	(2,147)	241
BRB Levy	376	1,455	(1,455)	376
Centenary/Autumn Committee	1,734	0	0	1,734
Community Bus	2,060	1,500	(600)	2,960
ANZAC Day	795	0	0	795
Industrial Land Bonds	1,000	0	0	1,000
Mid West Industry Road Safety Alliance	41,371	70,950	(64,979)	47,342
Mingenew Cemetery Group	366	0	0	366
Other Bonds	3,633	513	(300)	3,846
Rates Incentive Prizes	0	100	0	100
Rec Centre Kitchen Upgrade	2,000	0	0	2,000
Sinosteel Community Trust Fund	63,415	0	0	63,415
Tree Planter - LCDC	288	0	0	288
Weary Dunlop Memorial	1,906	0	0	1,906
Mingenew P & C - NBN Rental	0	5,836	0	5,836
Joan Trust	0	8,600	0	8,600
Youth Advisory Council	1,811	0	0	1,811
	<u>120,996</u>			<u>142,616</u>

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

20. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Plant & Equipment						
Governance						
CEO Vehicle		40,511		44,500	0	3,989
Admin & Finance Vehicle (A# 0659)	30,771	32,796	34,091	33,000	3,320	204
Law, Order, Public Safety						
Fire Truck (A# 0530)	44,000	0	25,309	0	(18,691)	0
Transport						
Works Manager Vehicle (A# 0657)	35,400	37,971	34,182	34,200	(1,218)	(3,771)
Vibe Roller (A# 0431)	26,663	27,689	19,500	20,000	(7,163)	(7,689)
Furniture & Equipment						
Governance						
Microfiche Reader (A# 0086)	0	0	0	0	0	0
Office Chair (A# 0156)	0	0	0	0	0	0
Computer Desk (A# 0157)	0	0	0	0	0	0
Refrigerator (A# 0163)	0	0	0	0	0	0
Phone Cabinet (A# 0167)	0	0	0	0	0	0
Refrigerator (A# 0176)	0	0	0	0	0	0
Executive Chairs (A# 0179)	0	0	0	0	0	0
Typists Chairs (A# 0180)	0	0	0	0	0	0
Chair (A# 0184)	0	0	0	0	0	0
Desk (A# 0185)	0	0	0	0	0	0
Jarraah Cabinet (A# 0275)	0	0	0	0	0	0
Green Book Chair (A# 0299)	0	0	0	0	0	0
Computer Hardware (A# 0301)	0	0	0	0	0	0
Hewlett Packard Printer (A# 0302)	0	0	0	0	0	0
Typist & Office Chairs (A# 0327)	0	0	0	0	0	0
Toshiba Notebook (A# 0420)	0	0	0	0	0	0
Air Conditioner (A# 0456)	0	0	0	0	0	0
Dictaphone (A# 0471)	0	0	0	0	0	0
Fax Machine (A# 0472)	0	0	0	0	0	0
Photocopier (A# 0523)	0	0	0	0	0	0
Computer (A# 0549)	0	0	0	0	0	0
Computer (A# 0550)	0	0	0	0	0	0
Laptop (A# 0556)	0	0	0	0	0	0
Printer (A# 0564)	0	0	0	0	0	0
Computer (A# 0565)	0	0	0	0	0	0
Computer (A# 0566)	0	0	0	0	0	0
Answering Machine (A# 0567)	0	0	0	0	0	0
Computer (A# 0596)	0	0	0	0	0	0
Computer (A# 0597)	0	0	0	0	0	0
Notebook Computer (A# F0402)	0	0	0	0	0	0
Laptop Computer (A# F0404)	0	0	0	0	0	0
Laptop Computer (A# F0405)	0	0	0	0	0	0
Laptop Computer (A# F0412)	0	0	0	0	0	0

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

20. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR continued

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Recreation and Culture						
Chairs (A# 0085)	0	0	0	0	0	0
Stakka Chairs (A# 0098)	0	0	0	0	0	0
Bain Marie (A# 0099)	0	0	0	0	0	0
Portable Power Board (A# 0102)	0	0	0	0	0	0
Tables (A# 0105)	0	0	0	0	0	0
Chairs (A# 0106)	0	0	0	0	0	0
Desk (A# 0107)	0	0	0	0	0	0
Stoves (A# 0108)	0	0	0	0	0	0
Freezer (A# 0109)	0	0	0	0	0	0
Refrigerator (A# 0110)	0	0	0	0	0	0
PA System/Airconditioner (A# 0112)	0	0	0	0	0	0
Mobile Food Bar (A# 0123)	0	0	0	0	0	0
Piano - Yandy Hall (A# 0128)	0	0	0	0	0	0
Simpson Wall Oven (A# 0132)	0	0	0	0	0	0
Bramel Polisher (A# 0134)	0	0	0	0	0	0
Pie Warmer (A# 0139)	0	0	0	0	0	0
Refrigerator (A# 0140)	0	0	0	0	0	0
Refrigerator (A# 0149)	0	0	0	0	0	0
Library Shelving (A# 0166)	0	0	0	0	0	0
Library Furniture (A# 0182)	0	0	0	0	0	0
Microwave/Cupboard/Toys (A# 0329)	0	0	0	0	0	0
Vacuum Cleaner (A# 0466)	0	0	0	0	0	0
Bush Fire Equipment						
Law, Order, Public Safety						
Hand Held Radios (A# 0083)	0		0		0	0
Land & Buildings						
Housing						
Breezair Air Conditioner (A# 0325)	0	0	0	0	0	0
Breezair Air Conditioner (A# 0326)	0	0	0	0	0	0
Transport						
AK7 Air Conditioner (A# 0247)	0	0	0	0	0	0

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

20. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR continued

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Infrastructure - Recreation						
Recreation and Culture						
Basketball Scoreboards (A# 0100)	0	0	0	0	0	0
Basketball Backboards (A# 0104)	490	0	0	0	(490)	0
Race Club Fixtures (A# 0202)	38	0	0	0	(38)	0
Sportsground Seats (A# 0215)	0	0	0	0	0	0
Bride Street Parkland (A#0216)	0	0	0	0	0	0
Golf Course Signs (A# 0219)	3,631	0	0	0	(3,631)	0
Cecil Newton Park (A# 0228)	0	0	0	0	0	0
Playground Equipment (A# 0333)	0	0	0	0	0	0
Park Furniture (A# 0403)	1,048	0	0	0	(1,048)	0
Spring Street Park (A# 0412)	0	0	0	0	0	0
Basketball Backboards (A# 0426)	1,011	0	0	0	(1,011)	0
Reticulation (A# 0538)	0	0	0	0	0	0
Playground Equipment (A# 0547)	0	0	0	0	0	0
Mingenew Entry Statements (A# 0557)	0	0	0	0	0	0
Reticulation (A# 0571)	0	0	0	0	0	0
Frankland Bin Surrounds (A# 0581)	0	0	0	0	0	0
Cecil Newton Park (A# 774)	0	0	0	0	0	0
Playground Equipment (A# 799)	0	0	0	0	0	0
Frankland Bin Surrounds (A# F1002)	0	0	0	0	0	0
Infrastructure Recreation (A# IRA01)	0	0	0	0	0	0
Other Property and Services						
Westrail Area (A# 0440)	0	0	0	0	0	0
Tools						
Recreation and Culture						
Brushcutter (A# 0637)	0	0	0	0	0	0
					0	0
	143,051	138,967	113,082	131,700	(29,970)	(7,267)

Profit	3,320	(7,267)
Loss	(35,123)	0
	<u>(31,803)</u>	<u>(7,267)</u>

SHIRE OF MINGENEE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1 July 2014 \$	New Loans \$	Principal Repayments		Principal 30 June 2015		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Education and Welfare								
Loan 137 - Senior Citizens Buildings	106,030		4,517	4,517	101,513 0	101,513	6,355	6,392
Housing								
Loan 133 - Triplex	93,708		9,941	9,941	83,767	83,767	6,032	6,233
Loan 134 - SC Housing	62,443		4,999	4,999	57,444	57,444	3,726	3,801
Loan 136 - Staff Housing	132,539		9,019	6,819	123,520	125,720	8,326	8,414
Loan 142 - Staff Housing	83,751		8,748	8,748	75,003	75,003	4,031	4,145
Recreation and Culture								
Loan 138 - Pavilion Fitout	101,788		2,136	4,336	99,652 0	97,452	6,101	6,137
Transport								
Loan 139 - Roller	66,256		13,107	13,107	53,149	53,149	3,958	4,207
Loan 141 - Grader	150,860		21,506	21,506	129,354	129,354	8,643	9,052
Loan 143 - 2 x Trucks	156,936		49,891	49,891	107,045	107,045	6,309	6,968
Loan 144 - Side Tipping Trailer	83,751		8,748	8,748	75,003	75,003	4,031	4,145
Loan 145 - Drum Roller		170,000	15,808	29,972	154,192	140,023	4,261	5,033
	1,038,062	170,000	148,419	162,584	1,059,641	1,045,473	61,772	64,527

All loan repayments were financed by general purpose revenue.

SHIRE OF MINGENEE
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

21. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges \$	Interest Rate %	Amount Used		Balance Unspent \$
	Actual \$	Budget \$						Actual \$	Budget \$	
Loan 145 - Drum Roller	170,000	170,000	WA Treasury	Debenture	5	185,843	3.21	152,450	170,000	17,550
	170,000	170,000				185,843		152,450	170,000	17,550

(c) Unspent Debentures

The Shire had \$17,550 of unspent debentures as at 30 June 2015. Refer Note 21(b) for details.

(d) Overdraft

Council established an overdraft facility of \$400,000 to assist with short term liquidity requirements. The balance of the bank overdraft at 1 July 2014 and 30 June 2015 was \$nil.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

22. RATING INFORMATION - 2014/15 FINANCIAL YEAR

(a) Rates		Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
RATE TYPE												
Differential General Rate / General Rate												
GRV - Mingenew - Residential		12.3858	133	1,301,144	161,157	2,790	82	164,029	161,157	0	0	161,157
GRV - Mingenew - Commercial		12.3858	18	396,860	49,154	0	0	49,154	49,154	0	0	49,154
GRV - Yandanooka		6.1988	2	14,716	912	115	0	1,027	912	0	0	912
UV - Rural		1.3510	127	97,543,500	1,317,812	206	0	1,318,018	1,317,812	0	0	1,317,812
UV - Mining		30.0000	9	63,470	19,041	6,148	15	25,204	19,041	0	0	19,041
Sub-Totals			289	99,319,690	1,548,076	9,259	97	1,557,432	1,548,076	0	0	1,548,076
Minimum Payment		Minimum \$										
GRV - Mingenew - Residential		600	77	82,422	46,200	(1,402)	0	44,798	46,200	0	0	46,200
GRV - Mingenew - Commercial		600	14	26,269	8,400	0	0	8,400	8,400	0	0	8,400
GRV - Yandanooka		320	1	840	320	0	0	320	320	0	0	320
UV - Rural		600	18	473,600	10,800	(320)	0	10,480	10,800	0	0	10,800
UV - Mining		750	6	7,198	4,500	333	0	4,833	4,500	0	0	4,500
Sub-Totals			116	590,329	70,220	(1,389)	0	68,831	70,220	0	0	70,220
Ex-Gratia Rates												
Discounts (refer note 25.)								1,626,263				1,618,296
Total Amount Raised From General Rate								31,601				0
Specified Area Rate (refer note 23.)								1,657,864				1,618,296
Totals								1,657,864				1,618,296

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

22. RATING INFORMATION - 2014/15 FINANCIAL YEAR (Continued)

(b) Information on Surplus/(Deficit) Brought Forward

	2014/15 (30 June 2015 Carried Forward) \$	2014/15 (1 July 2014 Brought Forward) \$	2013/14 (30 June 2014 Carried Forward) \$
Surplus/(Deficit) 1 July 14 Brought Forward	<u>505,335</u>	<u>(219,395)</u>	<u>(219,395)</u>
<u>Comprises:</u>			
Cash and Cash Equivalents			
Unrestricted	482,373	(282,208)	(282,208)
Restricted	601,782	586,994	586,994
Receivables			
Rates Outstanding	34,985	8,827	8,827
Sundry Debtors	53,153	381,117	381,117
GST Receivable	0	46,118	46,118
Inventories			
Fuel and Materials	9,025	20,314	20,314
Land Held for Resale			
Development Costs	40,394	40,394	40,394
<u>Less:</u>			
Trade and other Payables			
Sundry Creditors	(363,018)	(367,645)	(367,645)
Accrued Interest on Debentures	(16,480)	(17,236)	(17,236)
Accrued Salaries and Wages	(16,268)	(15,670)	(15,670)
ATO Liabilities	0	(41,143)	(41,143)
Accrued Expenditure	(8,254)	(259,621)	(259,621)
Current Portion of Long Term Borrowings			
Secured by Floating Charge Debentures	(172,463)	(132,611)	(132,611)
Provisions			
Provision for Annual Leave	(135,563)	(123,334)	(123,334)
Provision for Long Service Leave	(104,342)	(102,123)	(102,123)
<u>Net Current Assets</u>	<u>405,324</u>	<u>(257,827)</u>	<u>(257,827)</u>
<u>Less:</u>			
Reserves - Restricted Cash	(271,964)	(279,242)	(279,242)
Land Held for Resale			
Cost of Acquisition		0	0
Development Costs	(40,394)	(40,394)	(40,394)
<u>Add:</u>			
Secured by Floating Charge Debentures	172,463	132,611	132,611
Provision for Annual Leave	135,563	123,334	123,334
Provision for Long Service Leave	104,342	102,123	102,123
Surplus/(Deficit)	<u>505,335</u>	<u>(219,395)</u>	<u>(219,395)</u>

Difference

There was no difference between the Surplus/(Deficit) 1 July 2014 Brought Forward position used in the 2015 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2014 audited financial report.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

23. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

The Shire did not impose any Specified Area Rates.

24. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

The Shire did not impose any service charges.

25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2014/15 FINANCIAL YEAR

No discounts or incentive scheme were offered for the early payment of rates in the 2014/15 financial year.

26. INTEREST, CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates & ESL	11.00%		12,595	11,400
Interest on Instalments Plan	5.50%		77	0
Charges on Instalment Plan		15	2,340	6,500
Pensioner Deferred Rate Interest	0		0	0
			15,012	17,900

Ratepayers had three options of paying rates:

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 17 September 2014 or 35 days after the date of service appearing on the rate notice, whichever is the later.

Option 2 (Two Instalments)

First instalment to be received on or before 17 September 2014 or 35 days after the date of service appearing on the rate notice, whichever is the later and is to include all arrears and half of the current rates and charges. The second instalment is to be made on or before the 19 November 2014.

Option 3 (Four Instalments)

First instalment to be received on or before 17 September 2014 or 35 days after the date of service appearing on the rate notice, whichever is the later and is to include all arrears and quarter of the current rates and charges. The second, third and fourth instalments are to be made on or before the 19 November 2014, 21 January 2015 and 25 March 2015 respectively or the date on the instalments notices, whichever is the later.

The costs of the instalment plans comprises simple interest of 5.5% pa calculated from the date the first instalment is due, together with an administration fee of \$15.00 for each instalment notice (ie \$45 for Option 3).

Total interest received was \$12,672.

SHIRE OF MINGENOW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

27. FEES & CHARGES	2014/15	2013/14
	\$	\$
Governance	15,168	16,269
General Purpose Funding	14,440	16,430
Law, Order, Public Safety	2,723	0
Health	3	3,470
Education and Welfare	3,187	80,252
Housing	90,459	37,631
Community Amenities	65,640	27,474
Recreation and Culture	31,338	11,363
Transport	15,282	3,803
Economic Services	12,906	12,893
Other Property and Services	21,440	238,813
	<u>272,587</u>	<u>448,398</u>

The following amendments were made to Fees & Charges during the year:

	<u>Adopted Budget</u>	<u>Revised</u>
Aged Persons Units - 1 bedroom	\$85 per week	As calculated when applying
Aged Persons Units - 2 bedroom	\$120 per week	the requirements of the JV Agreement

These changes were adopted at the Council meeting held on 18th February 2015, resolution number 9.2.3

28. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

	2014/15	2013/14
	\$	\$
By Nature or Type:		
Operating Grants, Subsidies and Contributions	1,426,474	928,555
Non-Operating Grants, Subsidies and Contributions	1,839,758	1,787,618
	<u>3,266,233</u>	<u>2,716,173</u>
By Program:		
Governance	16,381	17,055
General Purpose Funding	881,276	266,397
Law, Order, Public Safety	419,831	30,125
Health	23,618	0
Education and Welfare	95,352	55
Housing	17,755	9
Community Amenities	0	0
Recreation and Culture	66,554	14,730
Transport	1,602,393	1,979,978
Economic Services	40,353	687
Other Property and Services	102,740	407,139
	<u>3,266,233</u>	<u>2,716,173</u>

**SHIRE OF MINGENOW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

29. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

18	20
----	----

30. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2014/15 \$	2014/15 Budget \$	2013/14 \$
Meeting Fees	27,078	27,500	26,506
President's Allowance	7,000	7,000	7,000
Deputy President's Allowance	1,750	1,750	1,731
Travelling Expenses	0	1,000	0
	<u>35,828</u>	<u>37,250</u>	<u>35,237</u>

31. MAJOR LAND TRANSACTIONS

Council did not participate in any major land transactions during the 2014/15 financial year.

32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2014/15 financial year.

33. SUBSEQUENT EVENTS

Events that occur between the end of the reporting period (ending 30 June 2015 and the date when the financial statements are "authorised for issue") have been taken into account in preparing these statements.

Council has adopted the date of receipt of the Auditors' Report as the applicable "authorised for issue" date relating to these General Purpose Financial Statements.

Events that occur after the Reporting Period represent one of two types:

- i. Events that provide evidence of conditions that existed at the Reporting Period

These financial statements (and the figures therein) incorporate all "adjusting events" that provided evidence of conditions that existed at 30 June 2015.

- ii. Events that provide evidence of conditions that arose after the Reporting Period

The Council is not aware of any material or significant 'non-adjusting events' that should be disclosed.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

34. FINANCIAL RISK MANAGEMENT

Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2015	2014	2015	2014
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	1,084,154	304,786	1,084,154	304,786
Receivables	88,138	436,062	88,138	436,062
	<u>1,172,292</u>	<u>740,848</u>	<u>1,172,292</u>	<u>740,848</u>
Financial Liabilities				
Payables	404,019	701,315	404,019	701,315
Borrowings	1,059,641	1,038,060	1,059,641	910,928
	<u>1,463,660</u>	<u>1,739,375</u>	<u>1,463,660</u>	<u>1,612,243</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables - estimated to the carrying value which approximates net market value.
- Borrowings, Held to Maturity Investments, estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

34. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

Financial assets at fair value through profit and loss

Available-for-sale financial assets

Held-to-maturity investments

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio.

The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk - the risk that movements in interest rates could affect returns.

Another risk associated with cash is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

Council manages these risks by diversifying its portfolio and only investing in registered commercial banks. Council also seeks advice from independent advisers (where applicable) before placing any cash and investments.

	2015	2014
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	6,776	8,450
- Statement of Comprehensive Income	6,776 ⁽²⁾	8,450 ^(*)

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

⁽²⁾ Maximum impact.

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

34. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

Council's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. Council manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Council's credit risk at balance date was:

	2015	2014
Percentage of Rates and Annual Charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of Other Receivables		
- Current	93%	83%
- Overdue	7%	17%

SHIRE OF MINGENEW
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

34. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables

Borrowings (Continued)

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	Total \$	Weighted Average Effective Interest Rate %
Year Ended 30 June 2015								
Borrowings								
Fixed Rate								
Debentures	0	107,044	0	53,149	283,546	615,902	1,059,641	5.49%
Weighted Average								
Effective Interest Rate	0.00%	4.72%	0.00%	6.56%	4.54%	5.97%		
Year Ended 30 June 2014								
Borrowings								
Fixed Rate								
Debentures	0	0	156,936	0	66,256	814,869	1,038,061	5.84%
Weighted Average								
Effective Interest Rate	0.00%	0.00%	4.72%	0.00%	6.60%	5.99%		

**SHIRE OF MINGENEW
SUPPLEMENTARY RATIO INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2015**

RATIO INFORMATION

The following information relates to those ratios which only require attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report

	2015	2014	2013
Asset Consumption Ratio	0.51	0.76	0.61
Asset Renewal Funding Ratio	0.92	0.89	1.02

The above ratios are calculated as follows:

Asset Consumption Ratio	$\frac{\text{depreciated replacement costs of assets}}{\text{current replacement cost of depreciable assets}}$
Asset Renewal Funding Ratio	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

N/A - In keeping with amendments to Local Government (Financial Management) Regulations 50, comparatives for the two preceeding years (being 2012 and 2011) have not been reported as financial information is not available.



SHIRE OF MINGENEW
ANNUAL REPORT
2014/2015

CONTENTS

1. Shire President's Report
2. Chief Executive Officer's Report
3. Councillors
4. Staff / Organisation Structure
5. 2014/15 in Pictures
6. Strategic Community Plan
7. Annual Financial Statements
 - a. Statement by Chief Executive Officer
 - b. Income Statement by Nature & Type
 - c. Income Statement by Programme
 - d. Statement of Financial Position
 - e. Statement of Changes in Equity
 - f. Statement of Cash Flows
 - g. Notes to Financial Statements
 - h. Independent Audit Report
8. Statutory Reporting
 - a. Employees Remuneration
 - b. National Competition Policy
 - c. Freedom of Information
 - d. Record Keeping Plan
 - e. Public Interest Disclosures
 - f. Disability Access and Inclusion Plan
 - g. Register of Complaints
 - h. Local Laws

1. SHIRE PRESIDENTS REPORT

It is with great pleasure that I present my report on the activities of the Shire of Mingenew for the 2014/15 financial year. The 2014/15 financial year saw the Shire of Mingenew focused on service delivery and project completion. Completion of a number of important capital projects funded through the Royalties for Regions has added some much needed infrastructure within the Shire.

Road Program

Council continued to deliver a comprehensive road maintenance and construction program throughout the year with expenditure of \$1,480,683 spent on capital road works. Council delivered these projects on time and on budget, demonstrating the depth of skill and expertise within its workforce.

Some of the highlights of the road projects completed during the year included;

- 6km reseal on Depot Hill Road
- Refurbishing the Depot Hill Crossing Car park
- Hot mix overlay on the Depot Hill Rd Crossing Bridge
- 4.2km of widening and seal on the Coalseam Road
- 1.9km widening and seal on the Nanekine Road
- Completing the upgrade of culverts on the Mingenew Mullewa Road

These projects are major roads within the Shire that link visitors and residents to the region, enabling tourism and business opportunities and Council remains committed to maintaining and improving the road network within the Shire.

Housing

Construction of a single bedroom unit and a two bedroom unit were constructed on lots in Shenton Street and this will enable good accommodation to be offered to assist and attract staff for key positions. The key worker housing was made possible as a result of funding from the Country Local Government Fund, which is a spin off from the Royalties for Regions program.

Other Projects

During the year Council were able to successfully obtain through Lotterywest and the Midwest Development Commission which enabled the Shire to complete the purchase of a Men's Shed in Ernest Street and to upgrade to the Museum facilities. These projects add another dimension to the already diverse community facilities within the Shire.

Community Services

The Shire is pleased to support various programs and initiatives in which Council see as providing a valuable service to our community members. The Council have been fortunate to secure an agreement with Midwest Aero Medical Services for the provision of a visiting medical practitioner who comes to Mingenew on a weekly basis and the medical services continue to be well utilised by our residents.

A regular dental service is also provided courtesy to an agreement between the Shire and Karara Mining Ltd and provides another invaluable health service to our community. On another level, the ongoing vet program continues to be very well supported and provides free sterilisation together with micro-chipping and immunising at a modest cost to those who utilise the service.

Council are keen to pursue opportunities to work with other industry partners that will result in the provision of further services that can be well utilised by our community.

Finance

Council remains in a sound financial position. A key role of local government is the provision and maintenance of infrastructure that enables both economic and social activity in our community and the Shire have been very fortunate in the last 4-5 years to benefit substantially through the Royalties for Regions. While these funds are still available for regionally significant projects, it is important that the Shire explores new funding opportunities to allow the continuation of the good work already carried out.

Working closely with our partners and stakeholders is always important to the successful delivery of Shire services and the completion of projects and one of our focuses this year has been to continue to strengthen our regional relationships. Council is a member of a number of regional committees and initiatives. These alliances increase opportunities by leveraging resources through shared experiences or funding, including, but not limited to:

- Midwest Development Commission
- The Shire of Irwin for the provision of Building, Health and Planning services
- Mingenew/Morawa/Perenjori/Three Springs Local Emergency Management Committee

It is important that we continue to grow these and other relations with key stakeholders such as Main Roads, Department of Sport & Recreation and Lotterywest as we work towards regional collaboration to enable the Shire to secure funding opportunities to implement the future infrastructure needs of our community as outlined within the Community Strategic Plan.

Volunteers

I would like to express my gratitude to all the members of the volunteer bush fire brigades and in particular to the Fire Control Officers. These people provide an essential asset to our Shire and are an integral part of our community. Likewise, the efforts of all other volunteers are to be applauded. The events showcased within the Shire are testament of the hard work put in by a range of community members and the quality of these events held within the Shire is an absolute credit to all those involved.

Councillors & Staff

In closing, I would like to extend my appreciation to the dedicated Councillors of the Shire and to the support of our partners as we endeavour to make a positive difference to our Community. I would also like to record my appreciation to all of the Shire staff whose combined efforts really do make a difference.

Michelle Bagley

Shire President

2. CEO'S REPORT

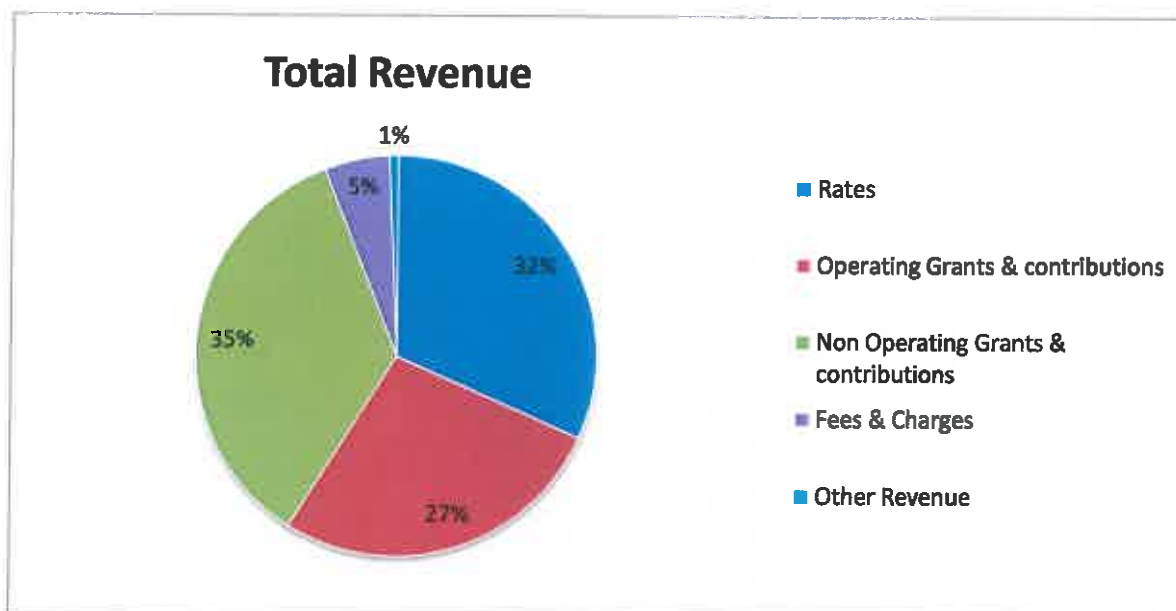
It is with much pleasure that I present my first report as the Chief Executive Officer of the Shire of Mingenew. Commencing the role in January 2015 I have now been able to oversee the implementation of the 2015/16 Budget and see this as a great platform to expand the financial prosperity of the Shire in the coming years.

Like any business, Local Government faces its challenges and one of the biggest challenges our Shire faces in the future is sourcing funding opportunities to maintain and provide new infrastructure needs for our community. Whilst Local Government is constantly facing scrutiny from State and Federal government, there are many avenues to be explored to provide opportunities to sustain and grow our community and I look forward to the challenge of pursuing such opportunities to deliver on those projects which the community consider important to our Shire.

Below is a summary of the 2014/15 financial year.

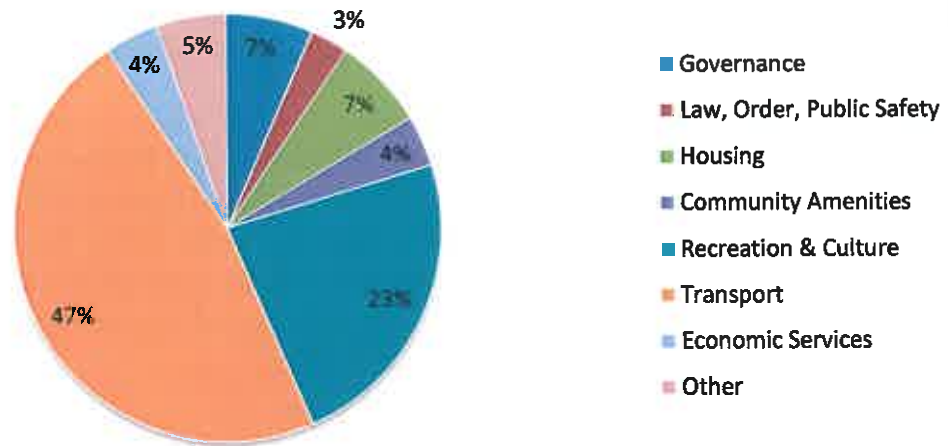
Finance

The Shire of Mingenew had a Total Operating Revenue of \$5.24m (including operating and capital grants) for the 2014/15 financial year. A significant 35% (\$1.84m) of the Shire's revenue for 2014/15 was Non-Operating Grants which helped to fund a number of key capital projects. Operating Grants and Contributions account for 27% of total revenue and Rates (32%) are also significant contributing factors to the total revenue figure. The remaining 6% of revenue comes from fees & charges, interest received and other miscellaneous services carried out by the Shire.



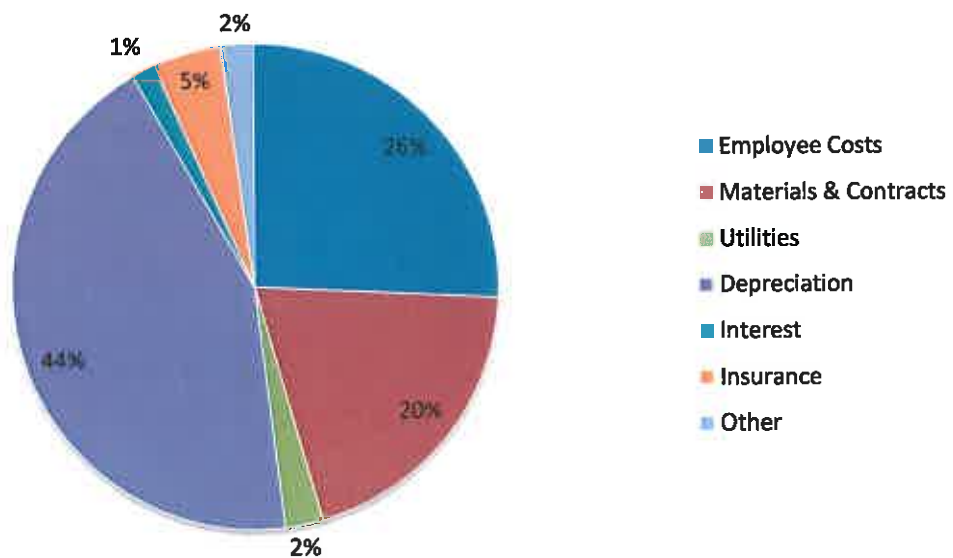
All of the Shire's revenue is spent providing infrastructure and services to enhance the everyday lives for you and your family. The Shire provides many services including maintenance and improvement of roads, parks and gardens, leisure services and other community projects. A significant amount of the Shire's resources (70%) are spent on maintaining road infrastructure and the provision of recreation services.

Expenditure by Program



When comparing the breakdown of these costs by nature and type a staggering 44% of all operating expenditure is attributed to depreciation charges. Depreciation is a non cash item and is attributed to the Shire having in excess of \$42m of assets, of which 91% is attributed to the Shire's road network and other related infrastructure. Other significant expenditure includes Employee Costs (26%) and Materials & Contracts (20%).

Expenditure by Nature & Type



In addition to the normal operating activities a number of significant capital works projects were undertaken during the 2014/15 financial year to the value of \$1.98m. Some of this year's capital works highlights include;

Transport	
Coalseam Road – 4.2km Widen & Reseal	\$410,856
Nanekine Road – 1.9km Realignment, Widen & Reseal	\$305,794
Yandanooka Melara Road – 3km gravel sheeting	\$85,752
Depot Hill Road – 6km Reseal	\$215,459
Mingenew Mullewa Road – Culvert Upgrade	\$170,085
Moore Street – Reconstruction	\$56,509
Depot Hill Road – Hotmix Bridge Crossing	\$70,377
Depot Hill – Information Bay Upgrade	\$44,310
Yarragadee Bridge Maintenance	\$164,129
Steel Drum Roller	\$152,450
Housing	
Construction of key worker housing	\$92,830
Recreation & Culture	
Men's Shed	\$95,651
Mingenew Museum	\$46,162

Reserve Funds

Council continues to maintain reserve accounts to help with major projects and plant and equipment purchases. As at 30 June 2014 the balance in the Reserve Accounts was \$271,963 comprised as listed below;

RESERVE	BALANCE
Land & Building Reserve	43,342
Sportsground Improvement Reserve	2,659
Plant Replacement Reserve	131,625
Accrued Leave Reserve	13,724
Aged Persons Units Reserve	19,739
Street Lighting Reserve	14,118
Painted Road Reserve	4,146
Environmental Rehabilitation Reserve	17,565
Industrial Area Development Reserve	5,159
RTC/PO/NAB Reserve	19,888
TOTAL	\$271,963

The above represents a minimal decrease from \$279,242 at 30 June 2014. A concerted effort will be made in the coming years to look at improving the level of our cash reserves to enable the provision of future acquisitions and development to take place as specified within the Shire's Community Strategic Plan.

Loan Liability

As at 30 June 2015 the outstanding principal on all loans was \$1,059,641. The increase from 2014 (\$1,038,061) is a result of the new loan raised for the purchase of the Steel Drum Roller.

Annual Audit

The annual audit was successfully completed for the 2014/15 financial year and a copy of the report is included within this Annual Report. The audit process went very smoothly and there were no material findings noted within the Auditors Report which is a credit to all those involved throughout the process.

Strategic Direction

The Shire's Strategic Plan, Long Term Financial Plan and Asset Management Plan will be the key focus for further development and community consultation over the next 12 months. This is to ensure that Council and the Shire Administration have the strategic tools to strive to meet the community's hopes and aspirations into the future.

Staff

The 2014/15 financial year saw a changing of the guard with the appointment of a new CEO and Manager of Administration & Finance during this period. I would like to acknowledge the efforts of all inside and outside staff over the past 12 months. It has been a challenging period for all staff and the Mingenew Shire team, which at times has been very resourced challenged, are to be commended for their efforts in providing the level of service carried out within the community.

Council

Finally, I would like to acknowledge the efforts of the President, Deputy President and Councillors for their contribution to the Mingenew Community over the past 12 months. I have certainly found the Council to be very welcoming and supportive since my arrival and I look forward to continuing a successful working relationship with Council in future years to come.

Martin Whitely

Chief Executive Officer

3. COUNCILLORS



SHIRE PRESIDENT

Michelle Bagley



DEPUTY PRESIDENT

Peter Gledhill



COUNCILLOR

Marguerite Pearce



COUNCILLOR

Gary Cosgrove



COUNCILLOR

Helen Newton



COUNCILLOR

Alan Sobey



COUNCILLOR

Crispian Lucken

4. STAFF

Administration Staff

Chief Executive Officer	Martin Whitely
Manager, Finance & Administration	Nita Jane
Senior Finance Officer	Julie Borrett
Community Development Officer	Megan Criddle
Customer Service/Library Officer	Paulette Lucken

Works & Services Staff

Manager, Works and Services	Warren Borrett
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Road Construction & Maintenance Crew

Leading Hand/Grader Operator	Rocky Brennan
Grader Operator – Maintenance	Noel Page
Plant Operator	Edward Brennan
Plant Operator	Brady Brennan
Plant Operator	Phillip Greaves
Plant Operator	Robert Spice

Town Maintenance Crew

Leading Hand/Gardener	Robert Stephens
Gardener	Yvonne Woodbrook
Gardener	George Whitecross
Gardener	Michael Warren
Gardener	Clara Eaton
Cleaner	Fay Knock

5. 2014/15in Pictures



Reseal Depot Hill Road – Reseal 6 kilometres



New Roller





Mingenew Men's Shed – Opening



Moore Street Reconstruction



Moore Street Reconstruction



ANZAC – 100th Anniversary

6. STRATEGIC COMMUNITY PLAN

Strategic Community Plan 2012 – 2022

The Shire of Mingenew Strategic Community Plan reflects a vision for the future and is the principal strategic guide for planning and activities. Based on community engagement, the Shire has set out a vision for the future and captured the community's aspirations and values.

A strategic objective has been developed for each of the four key areas of community interest:

- Economic
- Environmental
- Social
- Civic leadership

Desired outcomes have been determined to achieve each of the four objectives after considering the Shire's current and future resources along with demographic trends.

Strategic plans are only effective if resourced adequately to ensure an outcome. The strategies will be prioritised and actions applied (after an assessment of available resources) through the development of the Corporate Business Plan and subsequently the Annual Budget.

Copies of the Strategic Community Plan 2012 – 2022 are available from the Shire's Administration Office or on Council's website at www.mingenew.wa.gov.au

COMMUNITY ASPIRATIONS AND VALUES

The community identified the following aspirations and values:

- Strong leaders, good decisions;
- Striving to be innovative and progressive;
- Respecting our environment and each other; and
- Proud independent community spirit.

OBJECTIVES & OUTCOMES

1 ECONOMIC

To be a diverse and innovative economy with a range of local employment opportunities;

- a. Increase the number of visitors and extend the tourism season within the region.
- b. Increased availability of serviced residential, commercial and industrial land.
- c. To maintain and increase the number of local businesses, industries and services that will provide a range of employment opportunities for the people of Mingenew.
- d. Protect and enhance economic infrastructure.
- e. Ensure the provision of adequate services to support economic growth.

2 ENVIRONMENT

A sustainable natural and built environment that meets current and future community needs;

- a. Our natural environment is enhanced, promoted, rehabilitated and leveraged so it continues to be an asset to our community.
- b. Our indigenous and cultural heritage is acknowledged.
- c. To retain Mingenew as an attractive town that is a comfortable and welcoming place to live and visit, and reflects our lifestyle values.
- d. To provide recognition and retention of places of heritage.
- e. Safe and functional road and ancillary infrastructure.
- f. Efficient usage of resources.

3 SOCIAL

A safe and welcoming community where everyone has the opportunity to contribute and belong;

- a. Maintain and increase population.
- b. Maintain the provision of high quality community infrastructure.
- c. Affordable housing options that respond to community needs.
- d. Improved community health and well-being.
- e. Improved capacity of education and training.
- f. Community events continue to be supported.
- g. Maintain a safe community environment.

4 CIVIC LEADERSHIP

A collaborative and innovative community with strong and vibrant leadership;

- a. A well informed and engaged community that actively participates.
- b. An open and accountable local government that is respected, professional and trustworthy.
- c. Improved partnerships.
- d. Long term planning and strategic management.
- e. Achieve a high level of compliance.

7. ANNUAL FINANCIAL STATEMENTS



8. STATUTORY REPORTING

Employees Remuneration

For the purpose of Regulation 19B of the Local Government (Administration) Regulations 1996 the following is required to be contained in Council's Annual Report.

The number of employees of the Local Government entitled to an annual salary of \$100,000 or more and the number of those employees with an annual salary entitlement that fall within each band of \$10,000 over \$100,000.

Salary Range	2015	2014
\$140,000 - \$149,999	1	1

National Competition Policy

In 1995 the Council of Australian Governments entered into a number of agreements, collectively known as the National Competition Policy.

Local government is affected mainly where it operates significant business activities which compete, or could compete, with private sector businesses. Local government will also be affected where local laws unnecessarily affect competition.

The shire is required to comply with certain policies contained with the National Competition Policy Statement and report on progress in connection with Competitive Neutrality Principles and review of Local Laws.

The Shire of Mingenew is not considered a natural monopoly, nor does it conduct any business activities that can be considered a public monopoly. Therefore the principle of Structural Reform of Public Monopolies does not apply to the Shire of Mingenew.

Competitive Neutrality

These principles have been designed to ensure that a Local Authority has no unfair advantage over any competitor in the market place.

The principles also only apply to business activities that receive more than \$200,000 in annual income, of which the Shire of Mingenew has none, and therefore do not apply the Shire of Mingenew.

Legislative Review

All Local Governments are required to assess which of their Local Laws might impact on competition and conduct a review of each to determine how any restrictive practices might be overcome.

The Annual Report is to include a statement of which Local Laws have been reviewed, the conclusions of those reviews, and a forward strategy for all Local Laws still to be reviewed.

No new Local Laws were created during 2014/15 nor any existing Local Laws reviewed.

Freedom of Information

The Shire of Mingenew has a requirement to comply with the Freedom of Information Act. A Freedom of Information Statement for 2013 was adopted by Council at their meeting held in October 2013. This was amended in December 2014. The Information Statement is published by Council in accordance with the requirements of Section 96 of the Freedom of Information Act 1992 (Western Australia). The Council is pleased to comply with the legislation and welcomes enquiries. A copy of this statement is available from the Shire's Administration Office.

During the 2014/15 financial year no applications were received for information under the terms of this legislation.

Record Keeping Plan

The State Records Act 2000 requires all government organisations to include in their Annual Report, a statement on that organisation's compliance with its recordkeeping plan.

Principle 6 of the State Records Commission SRC Standard 2 – Recordkeeping Plans Act requires Council to comment on the following five compliance requirements:

1. The efficiency and effectiveness of the organisation's recordkeeping systems is evaluated not less than once every 5 years.
2. The organisation conducts a recordkeeping training program.
3. The efficiency and effectiveness of the recordkeeping training program is reviewed from time to time.
4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's recordkeeping plan.
5. The organisation includes within its Annual Report an appropriate section that addresses Points 1 – 4.

Comments:

The Shire of Mingenew undertook a comprehensive evaluation of its Record Keeping Plan. This resulted in the preparation of an amended Record Keeping Plan which was submitted to the State Records Office in April 2015.

Several recordkeeping training sessions have been undertaken in 2014/15 to improve staff awareness of their responsibilities in regards to recordkeeping.

The efficiency and effectiveness of the record keeping training programme was reviewed and continues to be reviewed.

Roles and responsibilities regarding recordkeeping are outlined in position descriptions and inductions.

Public Interest Disclosures

The Public Interest Disclosure Act 2003 facilitates the disclosure of public interest information, and provides protection for those making such disclosure and those who are the subject of disclosures. The Act provides a system for the matters disclosed to be investigated and for appropriate action to be taken.

There were no Public Interest Disclosures reported to the Shire of Mingenew during the reporting period.

Disability Access and Inclusion Plan

Under the *Disability Services Act 1993*, all Western Australian local governments are required to develop and implement a Disability Access and Inclusion Plan (DAIP), addressing six desired outcomes, to be reviewed on an annual basis and reported on to the Disability Services Commission (DSC) by 31 July each year.

Council adopted a DAIP in June 2007 for implementation in July 2007. This was reviewed in August 2014

- 1 Council is continually adapting our existing services to give people with disabilities the same opportunities as other people to access the services of, and any events organised by the Shire.
- 2 Council also continues with improvement to buildings and footpath infrastructure to assist both wheelchair and gopher access.
- 3 Wherever possible people with disabilities can receive information from the Shire in a format that will enable them to access the information as readily as other people are able to access it. This includes a comprehensive website and the ability to change documents to large font size.
- 4 The Staff are always encouraged to be aware of the needs of people with disabilities to ensure they receive the same level and quality of service as other people receive. We are also working with our contractors to ensure they are aware of their responsibilities.
- 5 People with disabilities have the same opportunities as other people to make complaints to the staff. This can be via written letters, email, SMS or verbally.
- 6 Council provides many ways for people to participate in public consultation and we are more than happy to discuss any grievances community members may have regarding the services available to the disabled.

A review was conducted to ascertain the progress on the implementation of the Plan. The DAIP is now a document for ongoing assessment and implementation of the activities that have been listed.

Register of Complaints

The Shire of Mingenew did not receive any complaints in the 2014/15 financial year and therefore has no entries in the Register of Complaints, as required under section 5.121 of the Local Government Act 1995.

Local Laws

The Local Government Act 1995 requires all existing Local Laws to be reviewed every eight years. A review is due and is intended to be carried out during the 2015/16 year.

9.2.4 ANNUAL ELECTORS MEETING

Location/Address: Shire of Mingenew
Name of Applicant: Shire of Mingenew
Disclosure of Interest: Nil
Date: 11th December 2015
Author: Nita Jane – Manager Finance & Administration

SUMMARY

To set a date for the Annual Electors Meeting.

ATTACHMENT

Nil.

BACKGROUND

The Local Government Act 1995 requires Council to hold a general meeting of electors once every financial year and not more than 56 days after accepting the annual report from the previous financial year.

COMMENT

Council will be considering the 2014/2015 Annual Report at this Council meeting and once this is adopted consideration is required for the time and location to hold this years Annual Electors Meeting.

Once the Annual Electors Meeting has been set, public notice will be given.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995, sections 5.27

5.27 Electors' general meetings

- (1) A general meeting of the electors of a district is to be held once every financial year.
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.

5.29 Convening elector's meetings

- (1) The CEO is to convene an electors' meeting by giving –
 - (a) at least 14 days local public notice; and
 - (b) each council member at least 14 days notice, of the date, time, place and purpose of the meeting.
- (2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

There is no financial or budget implications.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority

COMMITTEE RECOMMENDATION – ITEM 9.2.4
--

That Council

Set a date for the Annual Electors Meeting between the period 31 December 2015 through to 10 February 2016.

9.3 ADMINISTRATION

9.3.1 FREEDOM OF INFORMATION ACT 1992 – INFORMATION STATEMENT

Location/Address:	Shire of Mingenew
Name of Applicant:	Shire of Mingenew
Disclosure of Interest:	Nil
File Reference:	ADM0303
Date:	20 th November 2015
Author:	Nita Jane, Manager Finance & Administration
Senior Officer:	Martin Whitely, Chief Executive Officer

SUMMARY

This report includes a copy of the revised Shire of Mingenew Information Statement (IS) and recommends that Council review and endorse the Information Statement as amended.

ATTACHMENT

Revised Shire of Mingenew Information Statement

BACKGROUND

The Freedom of Information Act, 1992 (FOI Act) requires that all Local Governments have an IS made available for inspection and/or purchase by members of the public. The FOI Act requires that the Information Statements is reviewed and amended to remain compliant with the FOI Act.

COMMENT

Information Statements are an important part of FOI legislation. They assist members of the public to exercise their rights under the FOI Act, by describing the information and records available, together with a summary of the responsibilities and functions carried out by each agency.

The IS can be published electronically on Council's website, as a stand-alone hard copy or incorporated into Council's Annual Report or a combination of all the options. A copy of the IS Must also be provided to the Information Commissioner when first produced and when any amendments are made.

CONSULTATION

Grace Grandia, Senior Advisory Officer, Office of the Information Commissioner

STATUTORY ENVIRONMENT

Freedom of Information Act, 1992

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

There are costs associated with producing copies of the IS, however the FOI Act allows Council to charge members of the public for a copy of the IS and other documents that may be requested.

STRATEGIC IMPLICATIONS

The Shire of Mingenew Community Strategic Plan supports the notion of open and accountable government.

VOTING REQUIREMENTS

Simple Majority.

OFFICER RECOMMENDATION – ITEM 9.3.1
--

That Council

- 1. Review and endorse the amended Freedom of Information – Information Statement, and**
- 2. Provide a copy of the amended Information Statement to the Information Commissioner.**

FREEDOM OF INFORMATION STATEMENT



FREEDOM OF INFORMATION 2015

This Information Statement is published by the Council in accordance with the requirements of Section 96 of the Freedom of Information Act 1992 (Western Australia).

The Council is pleased to comply with the legislation and welcomes enquiries.

An updated Information Statement will be published at least every 12 months.

Table of Contents

1. MISSION STATEMENT	3
2. DETAILS OF LEGISLATION ADMINISTERED.....	3
3. COUNCIL STRUCTURE	3
4. DETAIL OF DECISION MAKING PROCESS.....	4
4.1 Minutes	4
5. MINGENEW SHIRE COUNCILLORS.....	4
6. DELEGATIONS.....	6
7. SERVICES FOR THE COMMUNITY	6
8. PUBLIC PARTICIPATION	7
8.1 Council Meetings.....	7
8.2 Community Consultation	7
9. ACCESS TO DOCUMENTS	7
9.1 Documents Available for Inspection.....	7
10. OTHER INFORMATION REQUESTS	8
10.1 FOI Operations:.....	8
10.2 Freedom of Information Applications:.....	8
10.3 Freedom of Information Charges.....	9
11. ACCESS ARRANGEMENTS.....	9
12. NOTICE OF DECISION	9
ATTACHMENTS.....	10
APPLICATION FOR ACCESS TO DOCUMENTS.....	11
ORGANISATIONAL STRUCTURE 2015/2016	13

1. MISSION STATEMENT

The Shire of Mingenew operates in a relatively stable environment in which the expectations and requirements of the community and government, as well as environmental and economic facts impact on its activities and overall performance. Council is committed to improve the quality of life of the residents of Mingenew through services based on the principles of quality, equity, value and responsiveness and to ensure operations of the Shire are conducted in a cost efficient and effective manner as not to unfairly impose upon its ratepayers and residents.

Its objectives are to:

- Provide high quality roads and other services to residents in the community at reasonable cost;
- Strengthen the financial viability of Council by improving efficiency and effectiveness; and
- By recognising the need to be responsible to the electorate in providing information on the activities of the Shire and to involve electors in everyday decision making, to increase the awareness of the Shire's objectives and policies for all those who live and work in the Shire, and to help the community understand the need to reconcile often conflicting factors in planning and providing services.

By these means, the community confidence in the Shire as an efficient provider of services and an effective manager of its resources will be gained.

2. DETAILS OF LEGISLATION ADMINISTERED

Including, but not limited to:

- Local Government Act 1995
- Freedom of Information Act 1992
- Dog Act 1976
- Cat Act 2011
- Planning and Development Act 2005
- And all other legislation relevant to Local Government functions

3. COUNCIL STRUCTURE

The Shire of Mingenew consists of seven (7) Councillors including the Shire President. Councillors are elected for a four year term with four members retiring in one election and the balance (three) retiring at the next. An election is held in October of every second year. The President of the Council is elected by the Councillors at the first meeting following the ordinary election.

Extraordinary elections are held to fill any vacancies which may have occurred during the year.

Council is the decision making body of all policy matters.

The CEO reports to Council and the present Shire organisational structure is shown in Figure 1 (attached).

4. DETAIL OF DECISION MAKING PROCESS

Ordinary meetings of Full Council are generally held on the third Wednesday of every month (except the month of January when Council is in recess), and commence at 4.00pm. Members of the public are welcome to attend and Public Question Time is the first item of business.

The main business of the meeting is to consider reports and make resolutions.

Correspondence and applications on any matters to be considered by Council must be received at the Council office at least one week prior to the week of the Council meeting if they are to be guaranteed of being dealt with at this meeting.

4.1 Minutes

Unconfirmed Minutes of Full Council are available at the Shire office and on its website within:

- 10 days after the Ordinary Council Meeting

Minutes will be confirmed at the next month's meeting. No Council decisions are final until the Minutes have been confirmed.

5. MINGENEW SHIRE COUNCILLORS

Councillor MA (Michelle) Bagley (President)	Term expires October 2019
Councillor MP (Marguerite) Pearce	Term expires October 2017
Councillor GJ (Gary) Cosgrove	Term expires October 2019
Councillor HM (Helen) Newton	Term expires October 2019
Councillor C (Crispian) Lucken	Term expires October 2017
Councillor LM (Leah) Eardley	Term expires October 2019
Councillor KL (Karl) Criddle	Term expires October 2017

Shire of Mingenew Freedom of Information Statement

COUNCIL REPRESENTATIVES FOR COMMITTEES 2015/2017

COMMITTEE	DELEGATE	DELEGATE	PROXY	PROXY
Northern Country Zone of WALGA	MA Bagley	HM Newton	MP Pearce	
Tourist & Promotions Committee	MP Pearce	CDO	LM Eardley	
Lions Expo Committee	HM Newton		GJ Cosgrove	
MRWA Regional Road Group	GJ Cosgrove		C Lucken	
Silver Chain Branch Committee	MP Pearce		HM Newton	
CRC Management Committee	KL Criddle		HM Newton	
LEMC Committee	GJ Cosgrove		CEO	
Audit Committee	ALL OF COUNCIL			
Executive Management Committee	MA Bagley	HM Newton	Delegate GJ Cosgrove	Delegate CEO
Development Assessment Panels	MA Bagley	GJ Cosgrove		
Wildflower Country Inc	MP Pearce		MA Bagley	CEO

6. DELEGATIONS

The CEO has the delegated authority from Council to make decisions on a number of specified administrative and policy matters. These delegations are listed in Council's Delegation Register and are reviewed by Council annually. The CEO has the power under the Local Government Act 1995 to sub-delegate a number of these Authorities.

In keeping with the legislative requirements:

- To determine policies to be applied by the Council in exercising its discretionary powers
- To determine the type, range and scope of projects to be undertaken by the Council
- To develop comprehensive management plans, budgets, financial controls and performance objectives and indicators for the operations of the Council

The Council makes decisions which direct and/or determine its activities and functions. Such decisions include the approval of works and services to be undertaken, and the allocation of resources to works and services.

Decisions are also made to determine whether or not approvals are to be granted for applications from residents for various forms of development.

7. SERVICES FOR THE COMMUNITY

Full Council makes decision on policy issues relating to services that are provided for members of the public.

These services currently include:

Roads/Footpaths/Kerbing	Stormwater Drainage
Traffic Control Devices	Street Lighting
Street Tree Planting	Refuse Collection & Tip Control
Public Toilets	Public Library
Parks and Reserves	Museum and Heritage Buildings
Animal Control	Drum Muster
Environmental Health Matters	Pest Control
Town Planning	Occupational Health and Safety
Community Information	Noxious Weed Controls
Building Control	Citizenship Ceremonies
Landcare	Support Volunteer Fire Brigades
Emergency Planning	Support dental and doctor services
Support day care for children	Police Licensing
Autumn Centre for Seniors	Youth and seniors projects
Housing – staff, seniors, community	Cemetery
Recreation Facilities	

Shire of Mingenew Freedom of Information Statement

8. PUBLIC PARTICIPATION

8.1 Council Meetings

Members of the public have a number of opportunities to put forward their views on particular issues before Council.

These are:

1. Deputations – With the permission of the Presiding Officer or the President, a member of the public can address a Committee or Council personally or on behalf of a group of residents for a period of time determined by the Committee and/or Council on any issue relevant to Council.
2. Presentation to Council – With prior notification, approval and arrangement with Council, a member of the public can address Council on any issue relevant to Council.
3. Petitions – Written petitions can be addressed to the Council on any issue within the Council's jurisdiction.
4. Written Requests – A member of the public can write to the Council on any Council policy, activity or service.
5. Elected Members – Member of the Public can contact their Elected Members of Council, to discuss any issue relevant to Council.

8.2 Community Consultation

The Council consults with local residents on particular issues that affect their neighbourhood as per the following examples:

1. Electors are invited to attend the annual general meeting of electors to discuss any specific issues over a large range of topics. All residents may attend, but only electors on the Council Electoral Roll are eligible to vote.
2. Working Party/Sub-Committee – Local residents are invited to work with Members of Council and staff, to develop strategies to address various matters as they may arise.

9. ACCESS TO DOCUMENTS

9.1 Documents Available for Inspection

The following documents are available for public inspection at the Council Office free of charge. Members of the public may purchase copies of these documents and the charges are shown below:

Document	Fee
Council Agenda	\$7.50 per month \$55.00 per year
Council Minutes	\$7.50 per month \$55.00 per year
Policy Manual)
Annual Budget)
Annual Financial Statements)
Council Local Laws) At the set photocopying rate + binding
Planning/Building Application Register) if required.
Annual Report)
Strategic Community Plan)
Corporate Business Plan)
Delegation Register)
Directional Maps)
Building Plans)

Shire of Mingenew Freedom of Information Statement

Council Town Planning Scheme No. 2 Scheme Text Electoral rolls Freedom of Information Statement	\$15 per Ward \$25.00 District Roll
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10. OTHER INFORMATION REQUESTS

10.1 FOI Operations:

It is the aim of the agency to make information available promptly and at the least possible cost, and whenever possible documents will be provided outside the FOI process.

If information is not routinely available, *the Freedom of Information Act 1992* provides members of the public with the right to apply for documents held by the agency and to enable the public to ensure that personal information in the document is accurate, complete, up to date and not misleading.

10.2 Freedom of Information Applications:

Access applications have to-

- be in writing,
- give enough information so that the documentation requested can be identified;
- give an Australian address to which notices can be sent; and
- be lodged at the agency with any application fee payable.

Applications and enquiries should be addressed to the Freedom of Information Coordinator:-

Postal Address:

Shire of Mingenew
PO Box 120
MINGENEW WA 6522

In Person:

Mingenew Shire Office
Victoria Street
MINGENEW WA 6522

The application will be acknowledged in writing and the applicant will be notified of the decision within 45 (calendar) days.

Shire of Mingenew Freedom of Information Statement

10.3 Freedom of Information Charges

A scale of fees and charges are set under the FOI Act Regulations. Apart from the application fee for non-personal information all charges are discretionary. The charges are as follows:-

1. Type of Fee

Personal information about the applicant	No fee
Application fee (for non-personal information)	\$30.00

2. Type of Charge

• Charge for time dealing with application (per hour, or pro rata)	\$30.00
• Access time supervised by staff (per hour, or pro rata)	\$30.00
• Photocopying staff time (per hour, or pro rata)	\$30.00
• Per photocopy	.20c
• Transcribing from tape, film or computer (per hour, or pro rata)	\$30.00
• Duplicating a tape, film or computer information	Actual Cost
• Delivery, packaging and postage	Actual Cost

Deposits

• Advance deposit may be required	25%
• Further advance deposit may be required to meet the charge for dealing with the application	75%

For financially disadvantaged applicants or those issued with prescribed pensioner concession cards, the charge is reduced by 25%.

11. ACCESS ARRANGEMENTS

Access to documents can be granted by way of inspection of a document, a copy of a computer disk or USB drive.

12. NOTICE OF DECISION

As soon as possible, but in any case within 45 days, the applicant will be provided with a notice of decision which will include details such as –

- the date the decision was made;
- the name and designation of the officer who made the decision;
- if the document is an exempt document, the reasons for classifying the matter exempt or the fact that access is given to an edited document;
- information on the right to review and the procedures to be followed to exercise those rights.

Shire of Mingenew Freedom of Information Statement

Refusal of Access

Applicants who are dissatisfied with a decision of the agency are entitled to ask for an internal review by the agency. Applications should be made in writing within 30 days of receiving the notice of decision.

Applicants will be notified of the outcome of the review within 15 days.

If the applicant disagrees with the result the applicant can apply to the information Commissioner for an external review, and details would be advised to applicants when the internal review is issued.

Martin Whitely
Chief Executive Officer

16 December 2015

THIS INFORMATION STATEMENT ENDORSED BY COUNCIL ON:

ATTACHMENTS

- Application for Access to Documents
- Figure 1 – Corporate Structure

SHIRE OF MINGENEW
APPLICATION FOR ACCESS TO DOCUMENTS
(Under the Freedom of Information Act 1992, Section 12)

DETAILS OF APPLICANT:

Surname: Given Names

Australian Postal Address:

Post Code: Telephone Number(s):

If the application is on behalf of an organisation:

Name of Organisation/Business:

DETAILS OF REQUEST: (please tick) Personal Documents ☐ Non-Personal Documents ☐

I am applying for access to document(s) concerning

(If space provided is not sufficient, please attach details on a separate sheet).

FORM OF ACCESS: (Please tick appropriate box)

I wish to inspect the document(s) YES ☐ NO ☐

I require a copy of the document(s) YES ☐ NO ☐

I require access in another form YES ☐ NO ☐

(Specify)

FEES AND CHARGES:

Attached is a cheque/cash to the amount of \$..... to cover the application fee. I understand that before I obtain access to documents, I may be required to pay processing charges in respect of this application, and that I will be supplied with a statement of charges if appropriate.

In certain cases, a reduction in fees and charges may apply – see section on FEES AND CHARGES on the back of this form. If you consider you are entitled to a reduction, submit a request with copies of documents which address the criteria on the back of this form and support your application for a fee reduction.

I am requesting a reduction in fees and charges: YES ☐ NO ☐ (Please tick appropriate box)

APPLICANTS SIGNATURE: **Date:**

(OFFICE USE ONLY)

FOI Reference Number:

Received on:/...../..... Deadline for response:/...../.....

Acknowledgment sent on:/...../.....

Proof of Identity (If applicable)

Type: Sighted: Number:

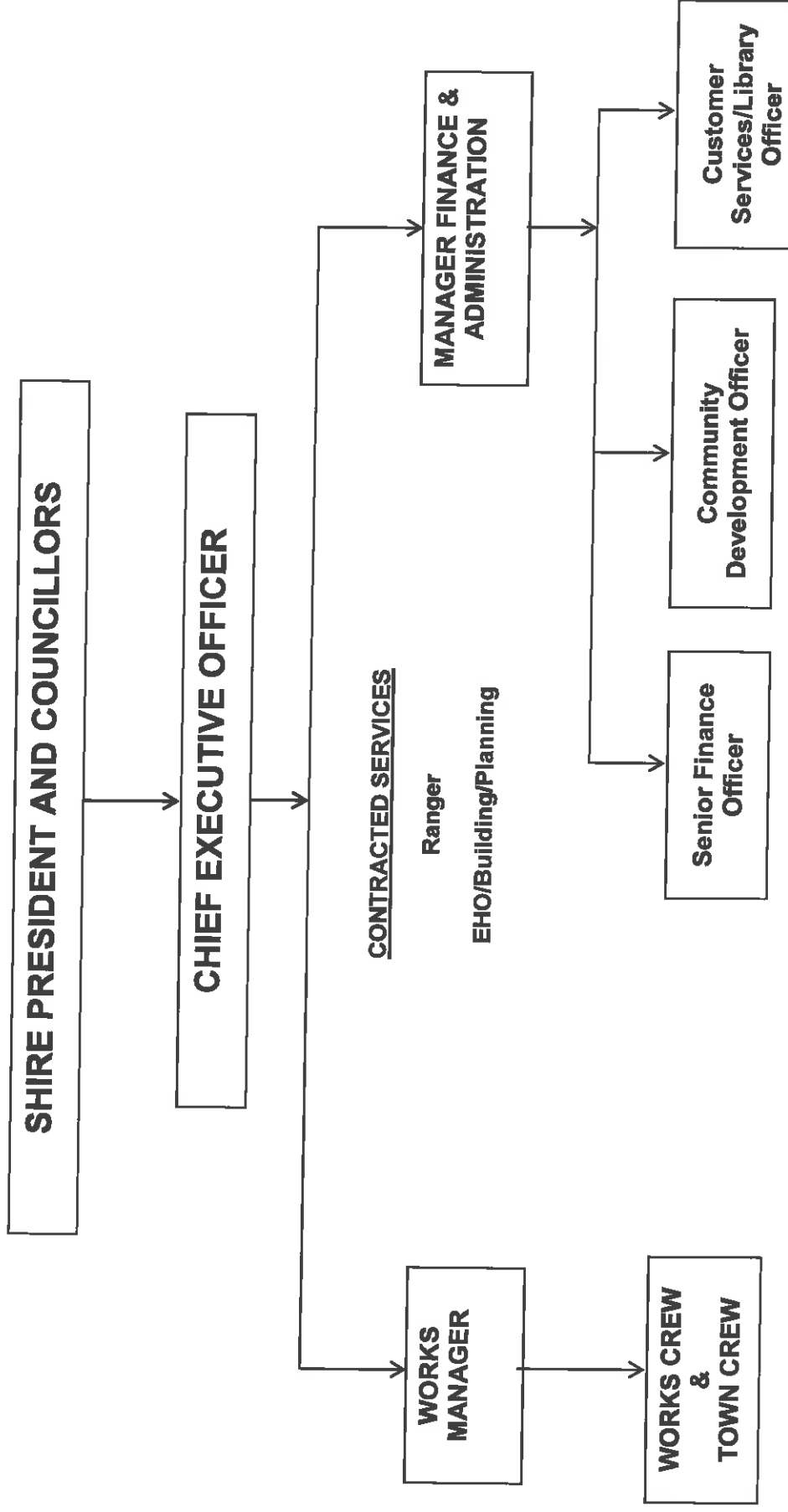
PLEASE NOTE

FREEDOM OF INFORMATION APPLICATION

- Provide sufficient information to enable the correct document(s) to be identified.
- The Shire of Mingenew may request proof of your identity.
- If you are seeking access to document(s) on behalf of another person, written authorisation is required.
- Your application will be dealt with as soon as practicable (and, in any case, within 45 days) after it is received.
- Further information can be obtained from the Office of the Information Commission. The Freedom of Information Act is available for purchase from the State Government Bookshop, 815 Hay Street, Perth (Telephone: 9222 8216).

SHIRE OF MINGENEW

ORGANISATIONAL STRUCTURE 2014/2015



10.0 ELECTED MEMBERS/MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

11.1 ELECTED MEMBERS

11.2 STAFF

12.0 CONFIDENTIAL ITEMS

12.1 DISPOSAL OF PROPERTY – VOLKSWAGON AMAROK 4x4 VEHICLE

This matter will be dealt with as a confidential item in accordance with Section 5.23 (2)(b) of the Local Government Act as it related to the personal affair of a person and a contract that may be entered into.

13.0 TIME AND DATE OF NEXT MEETING

Next Ordinary Council Meeting to be held on Wednesday 17th February 2016 commencing at 4.00pm.

14.0 CLOSURE