

SHIRE OF
MERREDIN
INNOVATING THE WHEATBELT

SHIRE OF MERREDIN

These Minutes were presented to Council at
its Ordinary Council Meeting of

25 June 2024


Mark McKenzie – Shire President

MINUTES

Ordinary Council Meeting

Held in Council Chambers

Corner King & Barrack Street's, Merredin

Tuesday, 21 May 2024

Commencing 4.00pm

Common Acronyms Used in this Document	
CBP	Corporate Business Plan
CEACA	Central East Accommodation & Care Alliance Inc
CEO	Chief Executive Officer
CSP	Community Strategic Plan
CWVC	Central Wheatbelt Visitors Centre
EO	Executive Officer
EMCS	Executive Manager Corporate Services
EMDS	Executive Manager Development Services
EMES	Executive Manager Engineering Services
EMS&C	Executive Manager Strategy & Community
GECZ	Great Eastern Country Zone
GO	Governance Officer
LGIS	Local Government Insurance Services
LPS	Local Planning Scheme
MCO	Media and Communications Officer
MoU	Memorandum of Understanding
MP	Manager of Projects
MRCLC	Merredin Regional Community and Leisure Centre
SRP	Strategic Resource Plan
WALGA	Western Australian Local Government Association
WEROC	Wheatbelt East Regional Organisation of Councils



May Ordinary Council Meeting

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**Shire of Merredin
Ordinary Council Meeting
4:00pm Tuesday, 21 May 2024**



1. Official Opening

The President acknowledged the Traditional Owners of the land on which we meet today, and paid his respects to Elders past, present and emerging. The President then welcomed those in attendance and declared the meeting open at 4:02pm.

2. Record of Attendance / Apologies and Leave of Absence

Councillors:

Cr M McKenzie	President
Cr R Manning	Deputy President
Cr B Anderson	
Cr H Billing	
Cr D Crook	
Cr L O'Neill	
Cr M Simmonds	
Cr P Van Der Merwe	

Staff:

J Merrick	T/CEO
L Boehme	EMCS
A Tawfik	EMES
C Brindley-Mullen	EMS&C
M Wyatt	EO
A Bruyns	GO

Members of the Public: Nil

Apologies: P Zenni - EMDS

Approved Leave of Absence: Nil

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Applications of Leave of Absence

Nil

6. Petitions and Presentations

Nil

7. Confirmation of Minutes of Previous Meetings

7.1 Ordinary Council Meeting held on 30 April 2024

Attachment 7.1A

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr McKenzie

Seconded:

Cr Crook

83387 That the Minutes of the Ordinary Council Meeting held on 30 April 2024 be confirmed as a true and accurate record of proceedings.

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil

8. Announcements by the Person Presiding without Discussion

The Shire President read the following address into the record:

I would like to acknowledge the victims of gender-based violence throughout Australia, being acutely aware of the crisis in Western Australia, with the hope of conveying awareness to our Merredin community.

I wish to highlight the ongoing instances of gender-based violence in our community, neighbouring towns, this state and throughout the country and pay tribute to and acknowledge the women who have lost their lives to gender-based violence, but also instances of gender-based violence in general.

There has been a number of recent programs to bring awareness throughout the country, by the Australian Football League (AFL), Politicians and media outlets, but we as a community must stand up and recognise any violence against women is completely unacceptable, has to be called out and stopped. The problem lies with the men of this country. Not the women.

As a police officer for 30 years, 10 years working throughout the state and 20 of those as a Detective with a number as a Homicide Investigator I am acutely aware of the effects of Domestic Violence on members of the community. From Port Hedland to Albany, Newman to Carnarvon and throughout the Metropolitan area I have seen the impact, the pain of the victims and families, and the perpetrators denials. I regularly spoke with the offenders, however unfortunately I often spoke to family members of the victims when they were unable to provide an account or due to the seriousness of the violence they were forever unable to speak for themselves.

Even as a police officer in Merredin, as a naive young Constable, Husband and Father in the early 90's I was confronted with attending gender-based violence instances on a regular basis, sometimes daily.

Instances haven't changed in 35 years. Merredin Police already this year have attended 87 gender violence incidents. 27 complaints were reported, and 8 charges preferred.

This year in Australia there has been 29 women murdered in acts of gendered-based violence. The victims are daughters, mothers, sisters, friends and colleagues.

One woman is killed every nine days by a current or former partner. One in four women has experienced physical violence at the hands of a current or former partner and this does not include all the other physical and emotional abuse that is happening.

We all, collectively need to be part of the change. We need to talk to our mates and friends, talk to our colleagues and talk to the women in our lives to insist enough is enough. This is not the women's fault. It is a problem with men. Men need to change. The change will not happen overnight but if we stand united, change can happen and we can put a stop to gender based violence.

The Shire President thanked Temporary CEO, John Merrick for his time at the Shire of Merredin.

9. Matters for which the Meeting may be Closed to the Public

- 19.1 Adoption of Omnibus Scheme Amendment (Shire of Merredin Local Planning Scheme No 6 Amendment No 8 – Omnibus Amendment)
- 19.2 Adoption of Local Planning Strategy Review (Shire of Merredin Local Planning Strategy - 2024)
- 19.3 Variation of Existing Contract for the Provision of Planning Services – Planwest (WA) Pty Ltd
- 19.4 Acceptance of Tender E-Quotes RFQ19 - 2023/24 Provision of Waste and Recycling Collection Services to the Shire of Merredin

10. Receipt of Minutes of Meetings

- 10.1 Minutes of the Annual Electors Meeting held on 23 January 2024.
Attachment 10.1A
- 10.2 Minutes of the Regional Development Assessment Panel Meeting held on 18 April 2024.
Attachment 10.2A
- 10.3 Minutes of the Great Eastern Country Zone Meeting held 11 April 2024.
Attachment 10.3A
- 10.4 Minutes of the Audit Committee Meeting held on 21 May 2024.
Attachment 10.4A

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr McKenzie

Seconded:

Cr O'Neill

That Council;

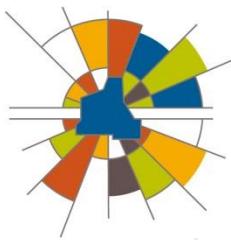
83388

1. RECEIVE the minutes of the Annual Electors Meeting held on 23 January 2024;
2. RECEIVE the minutes of the Regional Development Assessment Panel Meeting held on 18 April 2024;
3. RECEIVE the minutes of the Great Eastern Country Zone Meeting held 11 April 2024; and
4. RECEIVE the minutes of the Audit Committee Meeting held on 21 May 2024.

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil



SHIRE OF
MERREDIN
INNOVATING THE WHEATBELT

MINUTES

Annual Electors Meeting

Held in Council Chambers
Corner King & Barrack Street's, Merredin
Tuesday, 23 January 2024
Commencing 6.00pm



Common Acronyms Used in this Document	
CBP	Corporate Business Plan
CEACA	Central East Accommodation & Care Alliance Inc
CEO	Chief Executive Officer
CSP	Community Strategic Plan
CWVC	Central Wheatbelt Visitors Centre
EMS&C	Executive Manager Strategy and Community
EO	Executive Officer
EMCS	Executive Manager of Corporate Services
EMDS	Executive Manager of Development Services
EMES	Executive Manager of Engineering Services
GECZ	Great Eastern Country Zone
GO	Governance Officer
LGIS	Local Government Insurance Services
LPS	Local Planning Scheme
MCO	Media and Communications Officer
MoU	Memorandum of Understanding
MP	Manager of Projects
MRCLC	Merredin Regional Community and Leisure Centre



Shire of Merredin Annual Electors Meeting

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ELECTORS' GENERAL MEETING PROCEDURES

The following provides an overview of the legislative provisions governing the format and procedure for the Annual Meeting of Electors.

Prepare Annual Report

The *Local Government Act 1995* ("the Act") requires that the Local Government is to prepare an Annual Report (Section 5.53), accept the Annual Report (Section 5.54), advertise its availability to the public (Section 5.55) and hold an Annual Meeting of Electors within 56 days of accepting the Annual Report (Section 5.27).

Matters for discussion at the Annual Meeting of Electors

In accordance with section 5.27(3) of the Act and regulation 15 of the *Local Government (Administration) Regulations 1996* ("the Regulations") the matters to be discussed at the Annual Meeting of Electors are firstly the contents of the Annual Report for the previous financial year and then any other general business.

President to preside at the Annual Meeting of Electors

Section 5.30 of the Act stipulates that the President (or if not available, the Deputy President) is to preside at an Electors Meeting.

Voting at the Annual Meeting of Electors

Regulation 17 of the Regulations outlines the voting provisions at an Electors Meeting as follows:

1. Each elector at the meeting is entitled to one vote on each matter to be decided, but does not have to vote;
2. All decisions are to be made by a simple majority vote; and
3. Voting is to be conducted so that no voter's vote is secret.

Procedure at the Annual Meeting of Electors

Regulation 18 of the Regulations states that the procedure at an Annual Meeting of Electors is to be determined by the person presiding (President or Deputy President) at the meeting.

Decisions made at an Annual Meeting of Electors

In accordance with Section 5.33 of the Act, all decisions made at an Annual Meeting of Electors are to be considered at the next Ordinary Meeting of Council or, if that is not practicable:

1. At the first Ordinary Meeting of Council after that meeting; or
2. At a Special Meeting called for that purpose.

If, at a Meeting of the Council, a Local Government makes a decision in response to a decision made at an Annual Meeting of Electors, the reasons for the decision are to be recorded in the Minutes of the Council Meeting.

Definition of Elector

An Elector is defined under the Act as a person who is eligible to vote in an election of the Shire of Merredin.

Speaking at Electors Meetings

When addressing the Meeting, electors are asked to step up to the lectern and state their name and address for minute taking purposes. Electors will also be asked to complete the Question Submission form and return it to the Shire's governance staff.

Shire of Merredin
Annual Electors Meeting
6:00pm Tuesday, 23 January 2024



1. Official Opening

The President acknowledged the Traditional Owners of the land on which we meet today, and paid his respects to Elders past, present and emerging. The President then welcomed those in attendance and declared the meeting open at 6:01pm.

2. Record of Attendance / Apologies and Leave of Absence

Councillors:

Cr M McKenzie	President
Cr R Manning	Deputy President
Cr B Anderson	
Cr H Billing	
Cr D Crook	
Cr M Simmonds	
Cr P Van Der Merwe	

Staff:

C Brindley-Mullen	A/CEO
L Boehme	EMCS
A Tawfik	EMES
P Zenni	EMDS
M Wyatt	EO

Members of the Public:

D Alberti, M Hayden, P Boehme

Apologies:

L Clack, CEO

Approved Leave of Absence:

Nil

3. Confirmation of Minutes of Previous Meetings

3.1 Annual Electors Meeting held on 24 January 2023.
Attachment 3.1A

Voting Requirements

1

Simple Majority

1

Absolute Majority

Resolution

Moved: Cr Van Der Merwe

Seconded: Cr Crook

83326 That the Minutes of the Annual Electors Meeting held on 24 January 2023 be confirmed as a true and accurate record of proceedings.

CARRIED 7/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr Simmonds, Cr Van Der Merwe.

Against: Nil

4. 2022/23 Annual Report

4.1 2022/23 Annual Report Attachment 4.1A

Voting Requirements

1

Simple Majority

1

Absolute Majority

Resolution

Moved: Cr Crook

Seconded: Cr Simmonds

83327 That the Annual Report, as presented in Attachment 4.1A, for the financial year ended 30 June 2023 be received.

CARRIED 7/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr Simmonds, Cr Van Der Merwe.

Against: Nil

ANNUAL REPORT

2022/23



Acknowledgement of Country

The Shire of Merredin would like to acknowledge the Traditional Owners of the land on which the Shire stands today, and pay our respects to their Elders past, present and emerging.

We acknowledge their continued connection and care for country, of the land and waters around Merredin, and the ongoing contribution they make to this region.

Our Community Vision

“Merredin is the commercial and cultural heart of the eastern wheatbelt region. A place people are proud to call home and where visitors are always welcome”

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Where to find this Report

Copies of this report can be obtained in the following ways:

- **In person:** Collect a hard copy from the Shire Administration Office or Library
- **Online:** www.merredin.wa.gov.au
- **Email:** admin@merredin.wa.gov.au

Comments and Feedback

Council and Shire officers are keen for any feedback you may have on the Annual Report. Feedback can be in writing and dropped off at any Shire venue, phoned through to the Shire Admin Building on (08) 9041 1611 or emailed to the Shire via admin@merredin.wa.gov.au

SHIRE PRESIDENT'S MESSAGE

On behalf of the Shire of Merredin (the Shire) Council, it is my pleasure to present the Annual Report for the 2022/23 reporting period. It has been a busy year for the Shire Council, actively engaging in planning for the CBD Redevelopment and advocating for the Shire and its key projects.



Pioneer Park

Merredin's Pioneer Park was officially re-opened on 28 October 2022, following a staged \$1.8 million redevelopment which began in May 2022. Pioneer Park is an iconic part of Merredin, and I am pleased to be able to welcome the community back to the space. Completion of all compacted gravel surfaces, concrete, asphalt and feature lighting highlighting the water tower and bronze statues, as well as feature leaf imprints from local Salmon Gum and Coolibah trees have provided the park with a vital boost for tourism to the area and in turn stimulated the local economy.

Council Adopts Corporate Business Plan

The new Corporate Business Plan 2022/23 - 2025/2026 (CBP) was adopted during the Ordinary Council Meeting held on Tuesday, 27 June 2023. This plan shows the steps the Shire will take towards achieving the vision Council and Community have set for the Shire of Merredin by describing our priorities, and the projects, initiatives and services the Shire will deliver over the next four years.

These initiatives are thoughtfully detailed within the CBP, aiming to fulfill our promises to the community and make tangible progress towards their aspirations.

Merredin Regional Community and Leisure Centre Service

Extensive community consultation was undertaken during the year with users of the MRCLC, to review the operations of the service, and to set service levels into the future. The review and subsequent tender process were then considered at a later Council meeting (outside of the reporting period), where after in-depth discussions on the future of the facility, Council resolved to decline all tender submissions received and instructed the Chief Executive Officer to bring the MRCLC facility back under the management of the Shire.

The community involvement and participation in the review meant that Council had a strong basis for the decision, and I look forward to reporting on the progress of the in-house service in next years' report.

Ward and Representation Review

In July 2022, the Hon John Carey MLA, Minister for Local Government, advised of the next steps in the reform process which included the requirements for local governments to conduct a Ward and Representation Review, and to reduce the number of elected members based on population.

In response, the Shire of Merredin commenced a review in December 2022. As part of this, a Discussion Paper was released to the public for a consultation period of seven weeks in which community input was sought regarding the preferred number of elected members and communities of interest, while comments regarding ward systems were also invited.

On consideration of the submissions received during the consultation period, Council endorsed the number of elected members be reduced from 9 to 7, while also maintaining a no ward structure. The Shire submitted a report to the Local Government Advisory Board detailing the findings from the review, which was accepted. This resulted in a reduction in councillor numbers to be implemented over the next two election cycles in 2023 and 2025.

IPWEA WA Excellence Awards

The Institute of Public Works Engineering Australasia (IPWEA) WA Excellence Awards showcase high calibre projects from local government and public works sectors that demonstrate excellence in engineering and innovative practices. On Friday, 10 March 2023 the Shire of Merredin won three awards at the annual awards night including Excellence in Innovation Award (Regional) for the Standalone Reuse Water Irrigation System – Merredin Cemetery, a Best Public Works Project less than \$2M (Regional) Highly Commended Award for the Pioneer Park Revitalisation, and the Emerging Young Leader Award which was presented to the Shire's

Executive Manager Engineering Services of the time, Lindon Mellor. Read more about these projects on page 11.

This was a fantastic achievement for the Shire's Engineering team who consistently demonstrate a hard work ethic, show a drive for innovation and sustainability, and are committed to delivering projects of a high standard for the Merredin community.

Closing Comments

I would like to thank my fellow Councillors and the Shire's dedicated staff members for their outstanding work and dedication to the Shire during the 2022/23 reporting period. We have ensured essential services have continued for our community and we have an exciting year ahead delivering our key projects, including the remainder of the CBD Redevelopment.

I look forward to continuing to work closely with our community to ensure we are achieving our goals and paving the way for the future generations to come.

Mark McKenzie

Shire President

CEO REPORT



The Shire of Merredin is proud to present its annual report for the financial year to 30 June 2023. This report outlines our financial and operational performance for the year against the key projects, goals, and priorities of our Strategic Community Plan (SCP), as well as the annual financials.

The Local Government Act 1995 requires local governments to produce an annual report by 31 December each year.

Our report is an important way we can inform key stakeholders about our achievements and challenges, as well as our plans for the coming year. We hope this report helps you understand our operations and celebrate our achievements for Merredin.

In particular, I am thrilled that the audited financial statements and associated findings from the Office of the Auditor General show a clean financial audit finding for the year. This shows a significant improvement from the findings of 2021/22, and is the culmination of several years of work within the organisation to improve our financial practices, and processes across the board to reflect contemporary practices and continuous improvement.

During the year, the Administration worked closely with Council on the development of the Corporate Business Plan, to plan for the future. Our focus was to define the services provided by the Shire and the resources needed to ensure their continued delivery in the future, while also outlining the major and strategic projects currently in the pipeline that will help us realise the community vision.

Due to the lingering effects of the COVID-19 pandemic on supply and labour, during the year the

Shire focussed on developing a pipeline of infrastructure projects, to set us up to deliver substantial capital works, and improvements to our services in the next two years.

Over the past 18 months, the global economic climate has undergone substantial change in the aftermath of the COVID-19 pandemic and the associated macroeconomic shocks, constraining supply chains and therefore the Shire's ability to deliver capital projects in particular. The changes in the economic environment meant that had we continued with our previously scoped and funded capital delivery, we would have been under-resourced for these projects.

Instead, our focus was to re-scope many of our projects, while planning to deliver grant-funded capital projects which are time sensitive. Where capital works or other programs have not yet been funded or identified for municipal funding, the Shire has focused on planning and design, rather than project execution to have projects shovel ready for the 2023/24 financial year.

We have also focussed our efforts in 2022/23 into securing grant funding for the shortfall on key projects, rather than de-scoping the works.

This has meant much of 2022/23 has been spent in review and design, particularly for the Shire's CBD Redevelopment Project. This substantial commitment will be tendered and constructed in

2023/24, and see the final pieces of the development delivered for the community.

The grant-funded capital works program which has been prioritised for delivery over the next few years is significant. The Shire's CBD Redevelopment Project has an estimated construction cost of \$8.4m in the next budget year, and our capital works associated with our roads program has more than tripled.

During the year we also focussed on the following:

- ▶ Internal governance improvements for the organisation, with improvements in our financial sustainability, compliance, and regulatory requirements;
- ▶ A focus on reviewing and planning for our recreation services and associated assets;
- ▶ Our CBD Redevelopment Project is a significant capital commitment. This project's inception in 2022 saw the successful completion of Pioneer Park, which included a new car park, recreation areas and landscaping. Our attention has since been redirected towards the construction of a vibrant town centre precinct and the revitalisation of Apex Park. It is expected that the construction of these will commence in early 2024;
- ▶ An extensive roads renewal and sealing program, leveraging off grant funded programs to improve our road network;
- ▶ A series of sustainability projects of regional significance across both water and waste management; and
- ▶ Commencement of a Local Planning Scheme review, the first step of an overall approach to support business and economic development in the Shire.

Closing Comments

I would like to thank my fellow team members who have adapted to a challenging financial environment for our service delivery, and risen to meet the challenges of staff shortages in the past 12 months. I am very proud of their commitment to our community and work towards the long-term outcomes Council and Community have set as their vision, during another challenging year.

I would also like to thank our community for their support.

Lisa Clack

Chief Executive Officer

ELECTED MEMBERS

As at 30 June 2023



SHIRE PRESIDENT

Cr Mark McKenzie

Term expires 2023

crmckenzie@merredin.wa.gov.au



DEPUTY SHIRE PRESIDENT

Cr Donna Crook

Term expires 2025

crcrook@merredin.wa.gov.au



Cr Ross Billing

Term expires 2023

crbillling@merredin.wa.gov.au



Cr Julie Flockart

Term expires 2025

crflockart@merredin.wa.gov.au



Cr Renee Manning

Term expires 2023

crmanning@merredin.wa.gov.au



Cr Romolo Patroni

Term expires 2025

crapatrni@merredin.wa.gov.ay



Cr Megan Simmonds

Term expires 2025

crsimmonds@merredin.wa.gov.au



Cr Phil Van Der Merwe

Term expires 2023

crvandermerwe@merredin.wa.gov.au

ELECTED MEMBER ATTENDANCE

For the period 1 July 2022 - 30 June 2023

Member	Ordinary Council Meetings	Special Council Meetings	Audit Committee Meetings	Annual Electors Meetings
	12 Held	9 Held	5 Held	2 Held
Cr Mark McKenzie	12	9	5	2
Cr Donna Crook	11	6	5	2
Cr Leah Boehme*	1	1	1	0
Cr Ross Billing	11	9	1	2
Cr Julie Flockart	10	8	5	2
Cr Renee Manning	10	8	4	2
Cr Romolo Patroni	11	9	5	2
Cr Megan Simmonds	12	9	2	2
Cr Van Der Merwe	10	8	0	2

* Denotes outgoing Councillor

ELECTED MEMBER DIVERSITY

As at 30 June 2023

Councillor Profile	Age	M	F	Aboriginal or Torres Straight Islander	Country of Birth	Language Spoken
Between 18—25	-	-	-	-	-	-
Between 26—34	-	-	-	-	-	-
Between 35—44	4	2	2	No	Australia	English
Between 45—54	1	1	-	No	Australia	English
Between 55—64	3	-	3	No	Australia	English
65+	1	1	-	No	Australia	English

OUR SHIRE

The Shire of Merredin (the Shire) is a local government area situated 262km east of Perth in the Eastern Wheatbelt of Western Australia. The Shire spans 3,296km² and includes the towns of Merredin, Hines Hill, Burracoppin, and Muntadgin, and the localities of Goomarin, Korbel, Nangeenan, Nokanning, South Burracoppin, Tandegin, Norpa, and Nukarni.

With a population of approximately 3,232, Merredin acts a major commercial retail hub for the Central and Eastern Wheatbelt, serving the industrial needs of surrounding shires and is a base for a range of government agencies and services.

The Shire is an area with high employment and extensive community involvement, that is well connected with around 2,250 vehicles travelling along Great Eastern Highway past the town each day. Merredin is also serviced daily by the Transwa Prospector Train, making it convenient to find by road and rail.

Agriculture is the region's primary industry, with Merredin being the regional receival point for Co-operative Bulk Handling (CBH). Grain production is a large part of the community with wheat, barley,

and canola being the main crops planted. Sheep farming is also a viable industry in the area.

The Shire of Merredin is home to the Collgar Wind Farm; a \$750 million project that has seen the establishment of the largest single stage wind farm in the Southern Hemisphere. Other attractions include Merredin Peak and Tamma Parkland where there are bush walking trails and rock walls. The remains of many military installations from the town's role as a line of defence during World War II, along with Wildflowers and Granite Rock sites are other popular attractions. Cummins Theatre and other historical buildings in Merredin offer a fascinating glimpse into the growth and development of the area.

OUR VALUES



Integrity - Act in an honest, open and accountable manner in all of our activities ensuring they are equitable and socially just.



Participation - Provide genuine opportunities for informed community participation in decision making in a framework of local democracy.



Service - Be sensitive and responsive to the needs and aspirations of our community and focusing on customer satisfaction and value for money.



Learning - Continue learning from training, our actions and experiences, and continually seeking better and more innovative ways of doing things.



Valuing People - Value the contribution the people inside and outside the organisation make to the achievement of the Shire's vision.



Commitment - Ensure our actions serve the people of Merredin and their long-term interests.



Sustainability - Have a global perspective and ensure our actions minimise the impact on the environment and the resources available for future generations.

FACT FILE

Estimated Population

 **3,232**

2,629

Ratable Properties

 **3,536**
Street Trees

4 Towns
6 Localities

2,012 Electors 

95.9%



Employment Rate

5.4%

Identify as
Aboriginal or
Torres Straight
Islander

36.3% aged under 29

27.1% aged over 60

3,296 km²

36.45 km
of
 pathways

565 km sealed roads

866 km unsealed roads

2 Swimming
Pools 

4 Educational Facilities
2 Museums 

Median
Resident
Age

40

6 Playgrounds



1,632 Dwellings

0.98 Population Density

37.9%



Population aged over 15 that
hold educational qualifications

\$340 per week

Median Rental Price

400

Families

561

Teenagers

370

Children

\$1,396.00

Median weekly household income

2.2

Average
Household
Size



 **22.1%**

of the population reported
doing some form of
voluntary work

Average Rainfall

319 mls 

4 Fuel Stations

2 Grocery Stores

980+

species of
wildflower 

1

Library 

2 Playgroups

\$180,000

Median House Price

4.1%

Unemployment
Rate

\$ 319,157,000

Gross Regional Product

1

Daycare

Statistics sourced from: Merredin's idcommunity profile on profile.id.com.au | 2021 Census | WEROC

OUR EXECUTIVE MANAGEMENT

As at 30 June 2023

The Shire's current organisational structure comprises of five directorates, each overseen by an Executive position. Each Executive Manager is responsible for providing accountable and ethical leadership, and strategic management for the organisation, while also ensuring the Shire's operations in their respective directorates are efficient and effective.



Chief Executive Officer—Lisa Clack

The CEO's role is to provide overall strategic direction, leadership, governance, economic development, media and communications, advocacy, and coordination of the Shire's day-to-day operation.



Executive Manager Strategy & Community—Codi Brindley-Mullen

The EMSC plays a pivotal role in formulating and implementing strategic initiatives to address community needs and achieve organisational goals. This involves overseeing recreational, emergency, library, and visitor services, as well as arts and culture.



Executive Manager Corporate Services—Leah Boehme

The EMCS is responsible for managing essential administrative functions such as finance, human resources, CCTV, records management, and information technology, to ensure the smooth operation of the organisation.



Executive Manager Development Services—Peter Zenni

The EMDS plays a key role in overseeing and facilitating urban planning, zoning, and development activities within the community, including managing land-use policies, coordinating development applications, and ensuring compliance with regulations.

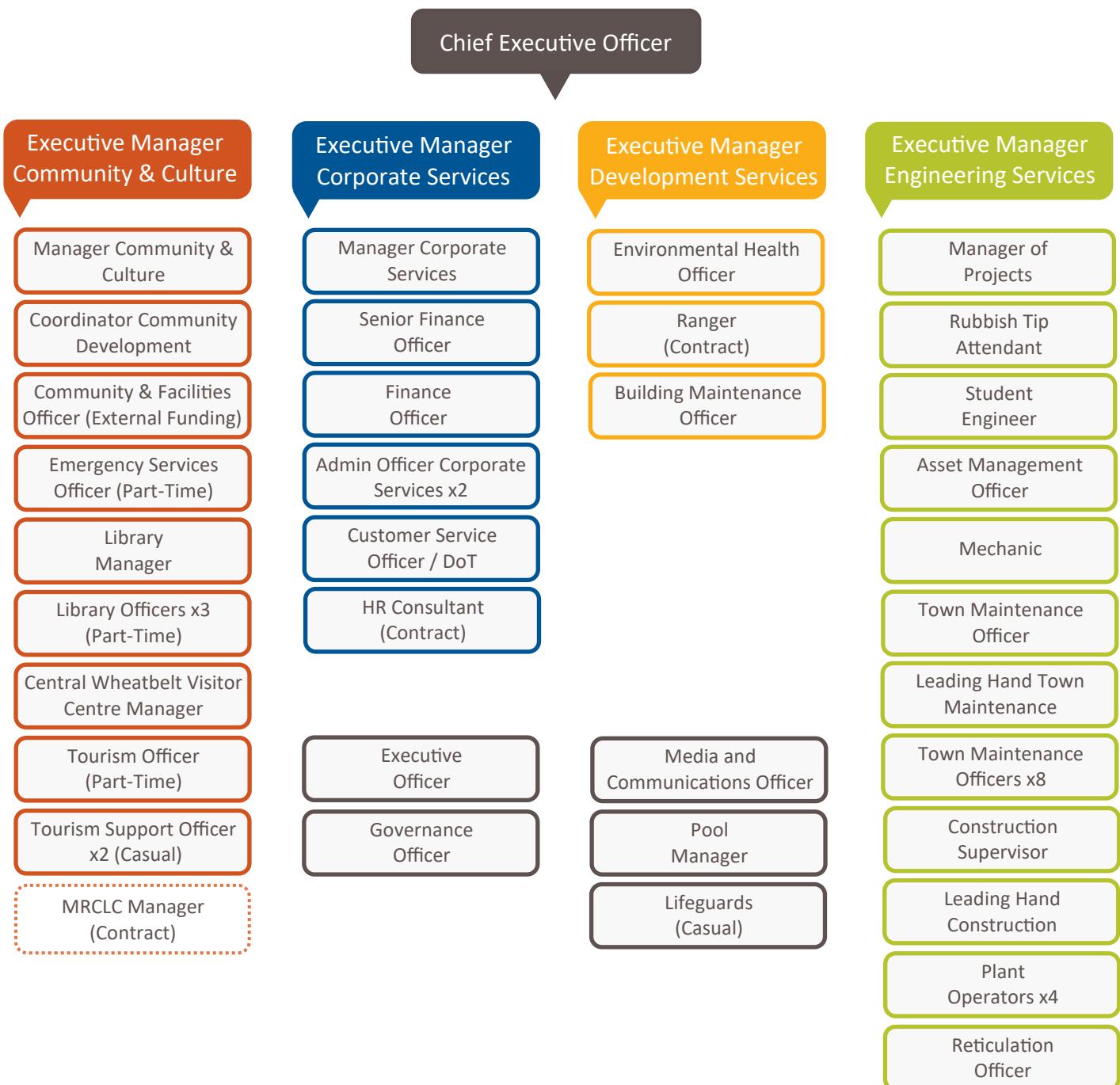


Executive Manager Engineering Services — Lindon Mellor

The EMES is tasked with directing and supervising the planning, design, and implementation of infrastructure projects such as roads, utilities, and public facilities, as well as the management of natural resources, waste, water, and assets.

OUR ORGANISATION

As at 30 June 2023



OUR AWARDS

The 2023 Institute of Public Works Engineering Australasia (IPWEA) WA Awards were held on Friday, 10 March 2023. The Shire had four finalists across three categories, including two nominees for the Young Emerging Leader award. The Shire of Merredin won three awards on the night, which were accepted on behalf of Council by Shire President Mark McKenzie and Chief Executive Officer, Lisa Clack.



Highly Commended — Best Public Works Project less than \$2M (Regional)

The Pioneer Park Revitalisation was the first stage of the CBD Redevelopment Project. The revitalisation of Pioneer Park included new car parking, recreation spaces, and landscaping which highlights the water tower heritage structure and the surrounding Railway and Military Museums.



This award was for the Reuse Water Irrigation System at the Merredin Cemetery, which included the design and installation of a standalone solar power irrigation system and storage tank for irrigating the Merredin Cemetery with stormwater / reuse water.



Winner — Emerging Young Leader

Lindon Mellor, the Shire's Executive Manager Engineering Services, was nominated for the emerging leader award for his outstanding leadership in Local Government.



Gold Waterwise Aquatic Centre

The Merredin District Olympic Pool has retained Gold Waterwise Aquatic Centre status for 2022. This award is for demonstrating best practice water management in an aquatic centre.



4 YEAR SUMMARY STATISTICS

The following table encompasses the Shire of Merredin's performance across a number of areas, which are compared across the previous four financial years. Please note that *N/A denotes no available figure for the corresponding reporting period.

Shire of Merredin	2019/20	2020/21	2021/22	2022/23
Total Number of Rateable Properties	2379	2398	2441	2629
Minimum General Residential Rate	\$890	\$890	\$910	\$910
Rates Levied	\$4,268,263.69	\$4,329,412.62	\$4,570,226.33	\$4,850,489.57
Operating Revenue	*N/A	*N/A	\$7,974,339	\$8,069,569.23
Capital Works Program Expenditure - Roads	\$1,577,452.14	\$2,914,122.32	\$1,735,874.21	\$1,643,439.83
Roads Maintenance Expenditure	\$1,183,158.98	\$1,166,554.47	1,504,997.63	\$1,011,361.13
Expenditure on CBD	\$5,729.16	\$72,305.00	\$1,062,202.83	\$1,157,529.50
Footpath Maintenance Expenditure	\$158,000	\$209,000	\$177,556	\$90,838
Expenditure – Parks and Gardens	\$753,573.77	\$624,810.01	\$754,666.95	\$681,192.73
Full Time Equivalent Staff	42	37	41	44.99
Employment – Women %	46.9%	42.3%	42%	51%
Tenders, Tenders Awarded, and Corresponding Value	*N/A	8 Tenders 6 Awarded \$2,549,858.42	5 Tenders 3 Awarded \$2,044,062.41	2 Tenders 1 Awarded *N/A
Planning Applications Approved	18	29	34	23
Building Permits Approved	33	45	19	31
Value (\$) of Permits Approved	\$2,357,480	\$4,954,043	\$1,873,085	\$2,257,209.00
Community Support Provided	\$28,418	\$26,389	\$39,816	\$34,934
Waste – Tonnage Collected	1096.64	1131.95	1168.61	1143.4
Tones of Recycled Materials Taken	209.06	190.59	145.03	130.7
Dog and Cat Registrations	*N/A	153	271	296
Patrons at the Library	6997	6523	6548	5523
Visitors to the CWVC	6939	5626	6317	6447
Patrons at the Pool	15,584	16,908	16,774	15,093
Cummins Theatre Tickets Sold	3055	1606	1938	2283
Waste Water Reuse Volume (for irrigation)	76,755m ³	86,672m ³	86,844m ³	71,000m ³
Number of Statutory Inspections	148	333	324	164
Department of Transport Transactions	6557	6937	6740	6616
Number of Council Resolutions	178	180	202	226

2022/23 BUDGET

How Your Money is Spent



- General Purpose Funding
- Law, Order and Public Safety
- Education and Welfare
- Community Amenities
- Transport
- Other Property and Services
- Governance
- Health
- Housing
- Recreation and Culture
- Economic Services

How Services are Funded



- Rates
- Operating Grants, Subsidies and Contributions
- Fees and Charges
- Interest Earnings
- Other Revenue
- Profit on Asset Disposals

Capital Expenditure



- Governance
- Education and Welfare
- Housing
- Community Amenities
- Recreation and Culture
- Transport
- Health
- Other Property and Services

Non Operating Grants



- Recreation and culture
- Transport

PROJECT HIGHLIGHTS

\$2.6m

Spent On

Roads

\$1.1m

Spent On

CBD

\$681k

Spent On

Parks & Gardens

'Our Stories Our Voices'
A colourful architectural projection
showcasing Merredin through our eyes
celebrating our unique heritage, our local
community, and honouring our troops and
nurses' contributions during the war years.
The projected stories are narrated by community
members, drawing from our history and
inspired by the accounts of soldiers, nurses
and railway workers across the years.
These narratives are interwoven with
unique hidden treasures revealed by the
traditional custodians and the local
community; to form Merredin's own unique
storytelling projections.

OUR STRATEGIC DIRECTION

The overleaf pages provide an update on the Shire's progress towards the priorities and objectives in the Strategic Community Plan 2020 – 2030 (SCP), including highlights achieved in the 2022/23 reporting period, and significant activities planned for 2023/24.

What is the SCP?

The SCP is a long-term planning document that sets out the community's vision, aspirations for the future, and the key strategies we will need to focus on to achieve our aspirations. The SCP was developed in conjunction with the community and sets out the desired outcomes the Shire aims to achieve over a 10-year period. Included in the SCP are six key themes (shown left), each with a corresponding goal, objectives, and priorities.

2022/23 Overview

During the 2022/23 financial year, the Shire continued to deliver against many of the key theme areas of our SCP, which are outlined in the following pages.

These pages report not only on the progress towards the priority areas, but also activities completed to achieve objectives under each theme. Other data representing the Shire's services has also been reported. After a heavily impacted year from COVID in 2021/22, the 2022/23 financial year saw the Shire refocus on the development of a pipeline of capital projects, ready for delivery in 2023/24.

Additionally, a key focus for our community was the operational review of the Merredin Regional Community and Leisure Centre (MRCLC) which took a full 12 months of extensive consultation to review the service and determine the operational service levels for the future.

Overall during the reporting period, the Shire has made strong progress against the priorities within the plan, and is pleased to present this year's Annual Report.



Theme 1: Community & Culture

Merredin is rich in culture, arts, sport and community life. Everyone is safe. Everyone belongs.



Theme 2: Economy & Growth

Merredin thrives with a job-rich and multi-faceted economy, building on local strengths.



Theme 3: Environment & Sustainability

Merredin looks after the natural environment and minimises its carbon footprint.



Theme 4: Communication & Leadership

The Merredin community is highly engaged in planning and action for its future, with a well governed, forward-looking, and proactive local government.



Theme 5: Environment & Sustainability

Merredin is an attractive regional town, with an inviting public realm.



Theme 6: Transport & Networks

Merredin is easy to get around for all and well-connected regionally, nationally and internationally for people and industry.

Theme 1

COMMUNITY & CULTURE



Theme 1 Priority Areas



1.1 Events, Art and Culture

1.2 Community Sports and Infrastructure

1.3 Community Safety

1.4 Community Development

1.5 Environmental Health

1.6 Merredin Regional Library

2022/23 Highlights



Community consultation on the operations of the MRCLC had high levels of active engagement, and resulted in a review of service levels which were reflective of the views and expectations of the community, sporting clubs and stakeholders.

Partnership with the Regional Universities program was implemented. Council entered into an agreement with Lumen, to be a location for the Wheatbelt Regional University, which is located within the Merredin Library site.



Implementation of a new Library Management System, to align with the State Library System and improve access to resources for Merredin residents.



Commencement of the redevelopment of the Central Wheatbelt Visitor Centre website, for improved content and functionality.

KEY PRIORITIES

Priority 1: Development of cultural life: infrastructure and spaces; activation; and celebration of Njaki Njaki Nyoongar culture

OBJECTIVE/S	2022/23 UPDATE
<p>1.1 Events, Arts and Culture</p> <ol style="list-style-type: none"><i>A community that is engaged in a variety of inclusive events, arts and other cultural activities which enrich their community experience and increase their sense of belonging.</i><i>The Cummins Theatre is an accessible and inclusive cultural space, serving the needs of Merredin and other surrounding wheatbelt towns.</i>	<ul style="list-style-type: none">Over 40 events at Cummins Theatre and other community spaces were held during 2022/23, including Gala Night and the Merredin Twilight International Food Festival.Project management and implementation of a new library management system.Review of community grants funding scheme to improve the accessibility and ease of funding available to community groups, and support our vibrant community. This includes the development of a new quick grants scheme where applications can be made throughout the year, in addition to the annual grant funding rounds.Continued support of local artists with the annual Shire of Merredin Art Acquisition Prize.

Priority 2: Development of sport and recreation

OBJECTIVE/S	2022/23 UPDATE
<p>1.2 Community Sports and Infrastructure</p> <ol style="list-style-type: none"><i>Sporting clubs are thriving in membership and volunteers, with an appropriate standard of facilities and other support services.</i>	<ul style="list-style-type: none">An operational review of the MRCLC was conducted during 2022/23, which included extensive community consultation and culminated in a report being presented to Council along with an understanding of agreed service levels.New basketball backboards were purchased for the outside courts at the MRCLC. These will be installed prior to the start of the 2023/24 Merredin Basketball Association season.An upgrade to parts of the pool infrastructure occurred during the off-season. This included repairs to the pool bowl and drainage system.

Priority 3: Community Safety

OBJECTIVE/S

1.3 Community Safety

1. The Shire, Local Emergency Services and wider community working together to prevent bushfires and other emergencies as well as being well placed to respond and recover in such events.

2022/23 UPDATE

- ▶ Merredin Bush Fire Brigades had 41 turns outs to 24 incidents.
- ▶ Merredin SES participated in deployments to the Kimberly and Eastern States.
- ▶ Development of a series of new policies to better protect volunteers and community.
- ▶ Improved coordination of the Local Emergency Management Committee including regular desktop exercising of arrangements.
- ▶ New equipment to improve safety and response effectiveness for volunteers, including thermal imaging cameras.

LOOKING FORWARD

- ▶ Council endorsement of an in-house model for the provision of recreation services at the MRCLC. As part of the implementation plan, an internal restructure will see the management of the Merredin District Olympic Swimming Pool move under the Manager of Recreation and Aquatics.
- ▶ Council have also invested in essential maintenance of the facility prior to reopening with an investment of around \$100,000 to undertake repairs and renewal during the changeover period.
- ▶ Implementation of the new Central Wheatbelt Visitor Centre website, and commencement of planning to move the Visitor Centre to a new location as part of the CBD redevelopment.
- ▶ Commence the development of a Strategic Recreation Master Plan and asset management planning for current sporting and recreation facilities within Merredin.
- ▶ Development of an Interpretation Plan for Merredin which will deliver wayfinding as part of the CBD redevelopment.

Theme 2

ECONOMY & GROWTH



"Merredin thrives with a job-rich and multi-faceted economy, building on local strengths."

Theme 2 Focus Areas



2.1 Economic Development

2.2 Tourism

2.3 CBD

2022/23 Highlights



Completion of the \$1.8m redevelopment of Pioneer Park, which saw at least 37 local businesses supported during the project, with an estimated value of \$250,000 in local spend.

Commencement of the Local Planning Scheme Review, which has identified a number of areas for change to create improved economic outcomes and opportunities for Merredin as a regional hub.



Advocacy for funding for significant capital projects across the CBD, and actively pursuing grant opportunities.

KEY PRIORITIES

Priority 1: Clearly articulate Merredin's identity and value proposition

OBJECTIVE/S	2022/23 UPDATE
2.1 Economic Development <i>1. Merredin is well known by those not local to the area, as a great place to live, work and visit.</i>	<ul style="list-style-type: none">▶ Design development for the revitalisation of Apex Park and the Merredin Town Centre progressed.▶ Pioneer Park works completed, with formal opening ceremony held in October 2022.

Priority 2: Tourism product development, including cultural tourism

OBJECTIVE/S	2022/23 UPDATE
2.2 Tourism <i>1. Visitors to the Shire are well serviced and accommodated, with opportunities that leverage our historic, cultural environmental and natural assets.</i> <i>2. The Shire works closely with businesses and other community groups to actively support and develop visitor growth</i>	<ul style="list-style-type: none">▶ Continued advocacy to the Public Transport Authority for funding for the conservation of the Merredin Railway Water Tower.▶ Commencement of the development of a Merredin interpretation plan and wayfinding project to provide tourism and interpretive signage throughout the town that highlights different elements of Merredin's history.▶ Planning for the relocation of the Central Wheatbelt Visitor Centre

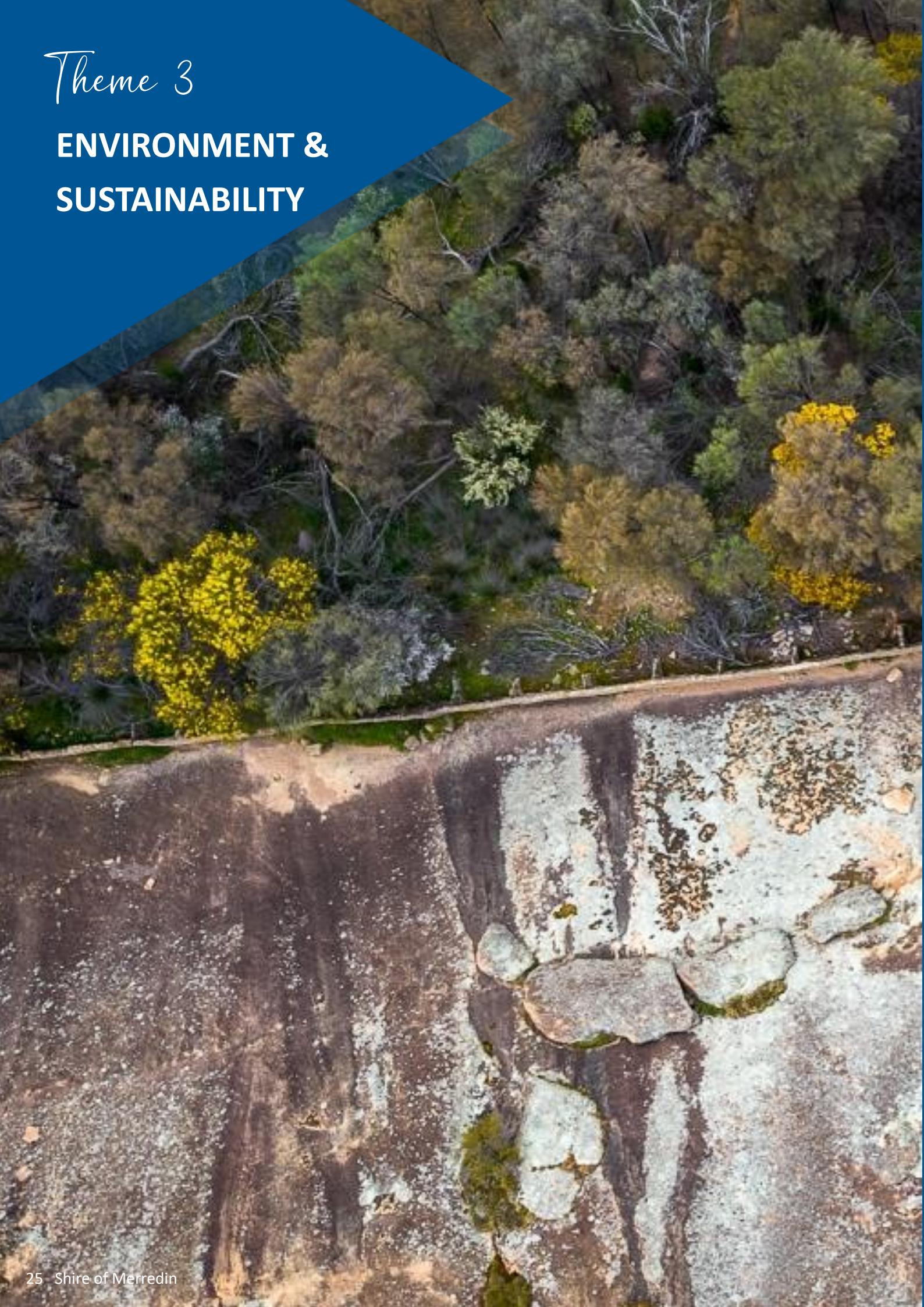
Priority 3: Building on Merredin's strengths to expand the economy

OBJECTIVE/S	2022/23 UPDATE
2.3 CBD <i>1. The Merredin town centre is strengthened as a regional centre, serving the needs of the Merredin community and surrounding catchment.</i> <i>2. Merredin has suitably located and sized land for various industrial opportunities that serve the productive needs within the Shire.</i>	<ul style="list-style-type: none">▶ Continued promotion and support of local businesses through the Local Business Registry for the revitalisation associated with the CBD Redevelopment.▶ A number of local businesses offering specialty trades, general labour, materials and accommodation were utilised during the construction works associated with Stage One of the CBD Redevelopment.▶ Commencement of Local Planning Scheme Review, including identifying future land needs.

LOOKING FORWARD

- ▶ Procurement of the following works;
 - CBD redevelopment (Town Centre),*
 - Redevelopment of Apex Park*
 - Refurbishment of the Merredin Water Tower*
- ▶ Commissioning the Synergy EV ‘Fast’ Charging Station – allowing Merredin to become part of the EV fast charging network in WA.
- ▶ Completion of Stage 2 of the Merredin CBD Redevelopment with formal Opening Ceremony.
- ▶ Substantial progress on the Merredin-Narembeen Road as part of the Wheatbelt Secondary Freight Network, which is a critical economic enabler.
- ▶ Substantial progress on the Local Planning Scheme Review is expected to be achieved in the coming year.



A photograph of a rocky outcrop with a path leading up a hillside covered in green and yellow shrubs.

Theme 3

ENVIRONMENT & SUSTAINABILITY

“Merredin looks after the natural environment and minimises its carbon footprint.”

Theme 3 Focus Areas



3.1 Environmental Management

3.2 Waste Management

3.3 Environmental Planning

2022/23 Highlights



Secured funding through round two of the Community Water Supply Program. The grant will fund the expansion of the recycled water usage scheme.



The Shire retained Gold Status for its leadership in effective water management at the Merredin District Olympic Swimming Pool.



Implementation of a new Tip Shop located at the Merredin Waste Facility.



E-Waste Infrastructure grant application submitted for the establishment of an E-Waste & Recycling Facility at the Merredin Waste Management Facility.

KEY PRIORITIES

Priority 1: Address climate change

OBJECTIVE/S	2022/23 UPDATE
3.1 Environmental Management <ol style="list-style-type: none"><i>1. The Shire of Merredin observes a number of sustainable water and energy harvesting conservation and usage practices.</i><i>2. The Shire of Merredin's fleet is dominated by vehicles fueled by renewable or alternate fuels.</i>	<ul style="list-style-type: none">► The Shire has continued to work with Murdoch University and the Water Corporation on a research project focused on sustainable groundwater supply options using on-farm desalination technology led by the Department of Primary Industry and Regional Development.► The Shire has secured funding to expand its recycled water network which will improve its water security into the future.

Priority 2: Developing a more efficient and sustainable waste management service

OBJECTIVE/S	2022/23 UPDATE
3.2 Waste Management <ol style="list-style-type: none"><i>1. Reduced waste through increased recycling, re-use and reduction education and practices.</i>	<ul style="list-style-type: none">► WEROC Member Councils Waste Management Landfill Consolidation Review and Waste Management Options Paper completed.► The Shire has commenced investigating and planning the necessary improvements to the Merredin Waste Management Facility to position it as a Regional Facility in future.

Priority 3: The Shire leading by example

OBJECTIVE/S	2022/23 UPDATE
3.3 Environmental Planning <ol style="list-style-type: none"><i>1. Land use planning respects our natural assets and ensures limited impact on climate change.</i><i>2. Natural assets are protected and conserved.</i>	<ul style="list-style-type: none">► Commencement of the Local Planning Scheme review which includes environmental sustainability concerns as a key objective.► Trial the implementation of corella management options to reduce the damage from this pest species, as they cause wide-spread environmental destruction – in particular, long-term damage to trees that are important habitats for other species, including endangered black cockatoos.

LOOKING FORWARD

- ▶ Construction of an E-Waste and Recycling Facility at the Merredin Waste Management Facility.
- ▶ Continued improvement to the Merredin Waste Management Facility to position Merredin as a regional facility.
- ▶ Implementation of a new data management system at the Merredin Waste Management Facility.
- ▶ The completion of the Merredin Recycled Water Network upgrade to allow greater use of recycled water, improving the Shire's water security.
- ▶ Continued development of a Water Management Plan including detailed drainage designs for Merredin Peak Reserve.
- ▶ Partnership with the WEROC Councils and NRM Wheatbelt for corella reduction planning
- ▶ Additional native species tree plantings, including during park renewals and development.



Theme 4

COMMUNICATION & LEADERSHIP



“The Merredin community is highly engaged in planning and action for its future, with a well governed, forward-looking, and proactive local government.”

Theme 4 Focus Areas



1.1 Community Engagement

1.2 Decision Making

1.3 Advocacy

1.4 Communications

1.5 Customer Service

1.6 Regional Collaboration

1.7 Integrated Planning and Reporting

2022/23 Highlights



Adoption of Corporate Business Plan, the first against the new Strategic Community Plan.

CEACA financial ties were finalised during the period, allowing CEACA to run completely independent from the Shire for the first time since the project commenced.



Recruitment of Executive Manager Strategy and Community, and Executive Manager Corporate Services.

Compiled and submitted a comprehensive and detailed grant application to Lotterywest for the final funding requirements for the Apex Park Redevelopment Project.

KEY PRIORITIES

Priority 1: Effective mechanisms for community representation in key decision-making

OBJECTIVE/S	2022/23 UPDATE
<p>4.1 Community Engagement</p> <ol style="list-style-type: none"><i>1. The Shire regularly engages with its community and, in return, communicates the information gathered in a clear and transparent manner.</i><i>2. The Council works closely with the community to successfully achieve projects or outcomes that deliver the community's vision for Merredin</i><i>3. The Shire has a strong working relationship with the Njaki Njaki Nyoongar Traditional Owners and other Aboriginal community members</i>	<ul style="list-style-type: none">► The Shire engaged an independent contractor to consult with community and stakeholders and review the operations of the MRCLC. Several community meetings were held and the final results were presented to a series of well attended meetings.► Shire has approached the appropriate cultural committee under the SWLSC to identify the preferred processes for engagement.

Priority 2: Maximising the value of Shire assets

OBJECTIVE/S	2022/23 UPDATE
<p>4.2 Decision Making</p> <ol style="list-style-type: none"><i>1. The Shire is progressive while exercising responsible stewardship of its built, natural and financial resources</i><i>2. The Council is well informed in their decision-making, supported by a skilled administration team who are committed to providing timely, strategic information and advice</i>	<ul style="list-style-type: none">► Completed two budget reviews to ensure funds were carefully tracked and monitored.► Successful 2022/23 Audit with no financial findings.► Signed a contract with the Department of Transport to continue to deliver Licensing Services to Merredin and surrounding communities

Service Area Objective 4.5: Customer Service

OBJECTIVE/S	2022/23 UPDATE
<ol style="list-style-type: none"><i>1. The Shire is continually working to improve its customer service</i><i>2. Shire is an employer of choice within the region, offering its team with a positive and productive workplace culture</i>	<ul style="list-style-type: none">► Signed a new contract with the Department of Transport to continue to deliver Licensing Services to Merredin and surrounding communities.► Update the Enterprise Agreement with outdoor workforce and transition to State Industrial Relations Award for indoor workforce—accepted by Fair Work Commission

3. The Shire works to continually improve its systems and processes to improve internal capacity and capability

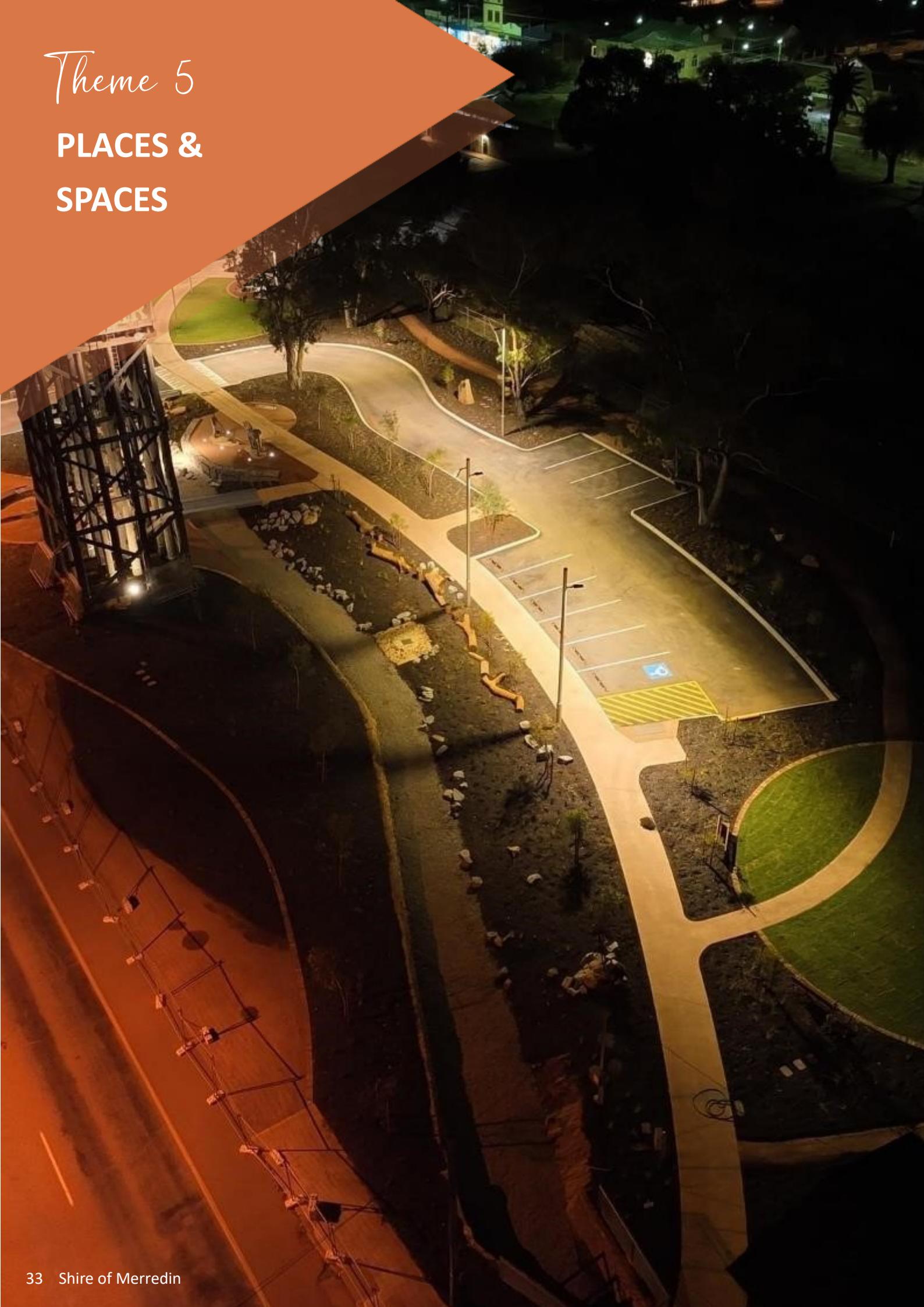
- ▶ Transition to State Industrial Relations System commenced, including changes to recruitment documents
- ▶ Introduction of a digital payroll system across the organisation
- ▶ Record Keeping Plan updated and accepted by the State Records Office
- ▶ Regulation 17 and Risk Review completed and quarterly updates provided to Audit Committee and Council
- ▶ Updated the Equal Employment Opportunity Management Plan and Policy, along with other critical policies

LOOKING FORWARD

- ▶ The Shire will continue to invest in Asset Management planning which will consider Shire owned facilities and infrastructure assets.
- ▶ Council elections will be held in October 2023.
- ▶ Further policy reviews will occur throughout the year.
- ▶ The Shire's Business Continuity Plan will be revised and updated.
- ▶ A procedure manual will be developed, initially covering the Corporate Service Directorate.
- ▶ Rates notices will be offered via email for the 2024/25 financial year, the system process to allow this change will occur throughout the year.
- ▶ A review of Customer Services practices across the organisation is planned.
- ▶ The Shire will review and commence implementation of document control and record keeping processes
- ▶ Implementation of standardised onboarding and offboarding processes, and use of software to manage the onboarding of new staff digitally will commence.
- ▶ A review of staff induction and training processes will occur.
- ▶ Completion of the three-yearly legislative Financial Management Review.

Theme 5

PLACES & SPACES



“Merredin is an attractive regional town, with an inviting public realm.”

Theme 5 Focus Areas



5.1 Streetscapes

5.2 Parks and Gardens

5.3 Facilities

5.4 Town Planning and Building Control

2022/23 Highlights



The revitalisation works for Pioneer Park was completed, marking the completion of the first phase of the CBD Redevelopment. This area provides parking and improves access between the Railway and Military Museums, as well as drawing visitors off Great Eastern Highway into the CBD.

Secured funding through the Community Water Supply Program to expand the Shire's Recycled Water Network, ensuring high quality green spaces into the future.



Further advocacy with State Government on the restoration of the Merredin Water Tower was completed.



Commencement of the detailed designs for the Town Centre and Apex Park concepts.

KEY PRIORITIES

Priority 1: Revitalise the Merredin CBD

OBJECTIVE/S	2022/23 UPDATE
5.1 Streetscapes <i>1. The Merredin CBD has been significantly upgraded and is well maintained and representative of the regional status that it holds.</i>	<ul style="list-style-type: none">▶ Construction of Pioneer Park has been completed, with continued development of designs for Town Centre and Apex Park.▶ A grant application has been submitted to Lotterywest seeking a contribution to the revitalisation of Apex Park.▶ Negotiations on the refurbishment of the Merredin Water Tower in partnership with PTA have occurred.

Priority 2: Improve public open spaces

OBJECTIVE/S	2022/23 UPDATE
5.2 Parks and Gardens <i>1. Parks within the Shire are maintained to a high standard, with adequate facilities for community members of all ages and abilities.</i> <i>2. The Shire of Merredin's Public Cemetery is well planned for, attractive and respectful.</i>	<ul style="list-style-type: none">▶ Local Roads and Community Infrastructure funding has been allocated towards the revitalisation of Apex Park. Existing concept designs were reviewed to inform the detailed design stage of the project.▶ Secured funding through the Community Water Supply Program to expand the Shire's Recycled Water Network, to ensure high quality green spaces into the future.▶ Merredin Cemetery fencing upgrade completed.

Service Area Objective 5.4: Town Planning and Building Control

OBJECTIVE/S	2022/23 UPDATE
 <i>1. Community members are educated and empowered to ensure their privately owned heritage sites are maintained and protected for future generations.</i> <i>2. The Shire has a current local planning scheme and associated strategy which is flexible and able to suitably guide future residential and industrial growth.</i>	<ul style="list-style-type: none">▶ Consultation on the Shire of Merredin Heritage List, which will offer support and protection for Merredin built heritage once implemented.▶ Local Planning Scheme review commenced.

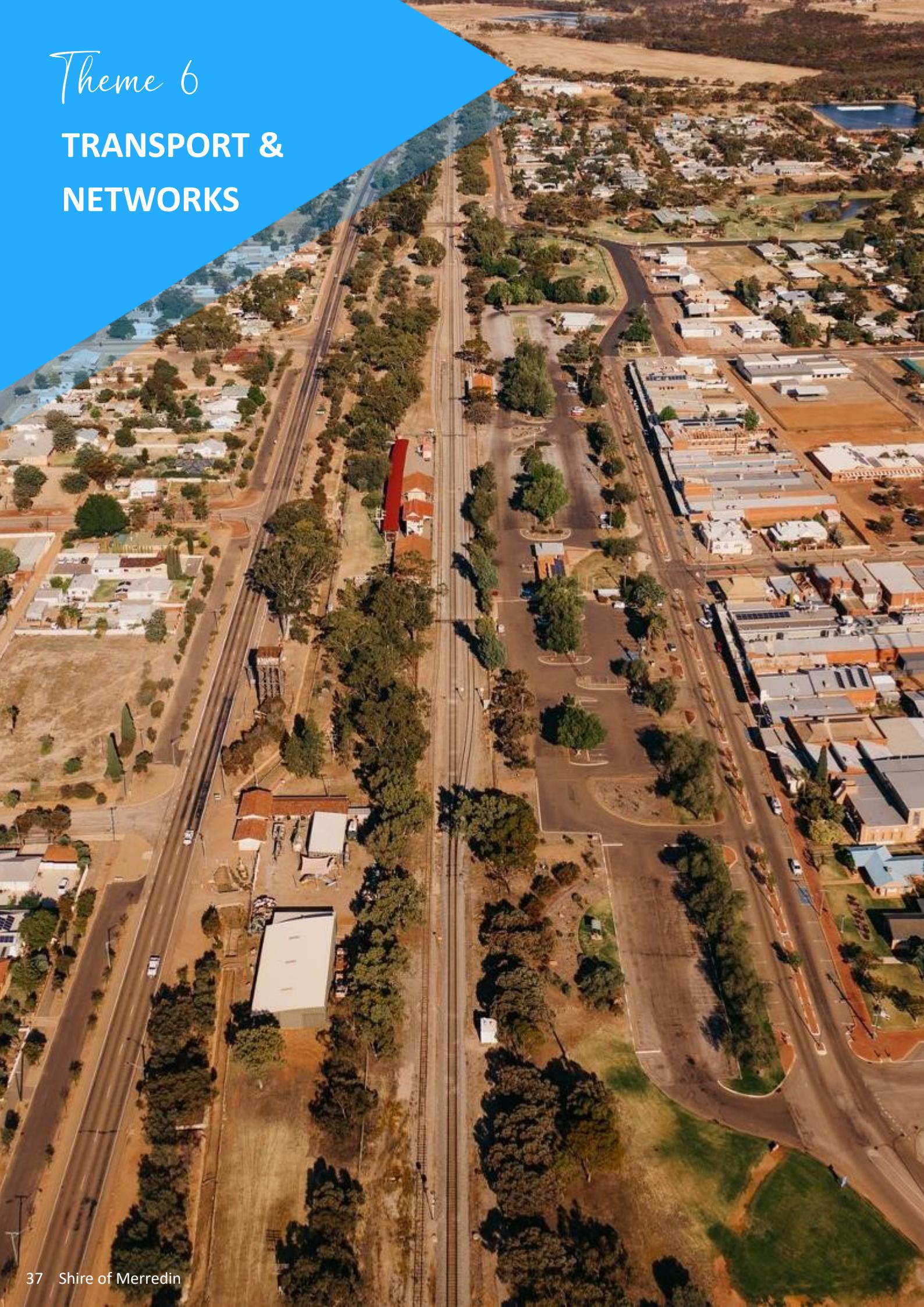
LOOKING FORWARD

- ▶ Completion of the detailed designs for the Town Centre and Apex Park.
- ▶ Tenders to be issued for the remaining CBD Redevelopment projects.
- ▶ Commencement of the construction of Apex Park and Town Centre.
- ▶ Completion of the CBD Redevelopment Project.
- ▶ Review and completion of Shire of Merredin Heritage List update.
- ▶ Local Planning Scheme and Strategy finalised.



Theme 6

TRANSPORT & NETWORKS



“Merredin is easy to get around for all and well-connected regionally, nationally and internationally for people and industry.”

Theme 6 Focus Areas



6.1 Roads and Footpaths

6.2 Drainage

6.3 Verge Maintenance

6.4 Merredin Airport

2022/23 Highlights



Delivery of the next section of the Wheatbelt Secondary freight network works on the Merredin -Narembeen Road reconstruction. Completed a road widening upgrade to Bulls Head Road



Development of an Asset Management Policy.

KEY PRIORITIES

Priority 1: Improving Local Roads

OBJECTIVE/S	2022/23 UPDATE
6.1 Roads and Footpaths <i>1. The Shires road system, footpaths and cycle trails are well maintained and safe.</i>	<ul style="list-style-type: none">▶ Continued upgrade of Merredin-Narembeen Road including reconstruction and resealing of priority sections.▶ Widening of Bulls Head Road.▶ Regional Road Group works progressed with more than half a million dollars spent on Goldfields Road.

Priority 2: Improving Storm Water Management

OBJECTIVE/S	2022/23 UPDATE
6.2 Drainage <i>1. Stormwater drainage is well managed and capable of handling storm events at an appropriate standard.</i>	<ul style="list-style-type: none">▶ Maintenance undertaken on a priority section of the Shire's underground stormwater network improving drainage during rainfall events.▶ Mega flow drainage system installed as part of the Pioneer Park revitalisation.

LOOKING FORWARD

- ▶ Development and endorsement of a Road Hierarchy for the Shire.
- ▶ Development of Asset Management plans for drainage, footpaths and roads.
- ▶ Continued delivery of the Wheatbelt Secondary Freight Network program of works.







Community SERVICES

15,093



Swimming Pool Patrons

5523



Regional Library Patrons

6447



Visitor Centre Patrons

40+



Events Held

2022/23 OVERVIEW

The Shire of Merredin Community Service Team delivers a range of key services annually. The Merredin Regional Library, Cummins Theatre, Merredin Regional Community and Leisure Centre, the Central Wheatbelt Visitor Centre and the Merredin District Olympic Swimming Pool play an integral part for our community by offering, community events, arts & culture and tourism to not only our locals, but to the surrounding regions and the tourists that visit Merredin.

Events

During Harmony Week, Council hosted the annual Merredin Twilight International Food Festival which saw more than 180 people in attendance. The event was held at Cummins Theatre and people came together in an environment where 'everyone belongs'.

Throughout the evening guests were able to try a variety of 21 delicious dishes prepared by Merredin's diverse community and enjoy the entertainment, which included Disney's Be Our Guest (from Beauty and the Beast), the South African Zulu folk song Siyahamba by A Choired Taste, and Italian music by musicians Etta and Josh.

The event was a community highlight in 2022/23 and the Shire would like to extend it's thanks to all those community members that generously donated their time and expertise to participate.

For a full list of events held by the Shire in 2022/23, please see page 46.

Emergency Services

It's been a busy year for the Shire's Emergency Services volunteers. The Merredin SES participated in deployments to assist with the floods in the eastern states and the Kimberly, and Merredin Bush Fire Brigades had 41 turn outs to 24 separate incidents – including 1 notable night in February where lightning started 9 separate fires in the Shire on a single night.

This year the Shire developed a series of new policies designed to better protect volunteers and the community. These policies included codifying the Shire's commitment to providing machinery and staff

to assist with bush firefighting; setting out a policy around Harvest & Vehicle Movement Bans; establishing a new honorarium for the Chief and Deputy Chief Bush Fire Control Officer to cover out of pocket expenses incurred in the course of carrying out their duties; and establishing safety protocols around brigades carrying out hazard reduction burns.

With the assistance of your Emergency Services Levy contributions, the Shire also invested in some essential new equipment and equipment upgrades for the volunteer bush firefighters, including the purchase of thermal imaging cameras, weather meters, tyre inflator/deflator kits and training aids.

Community Development

During the 2022/23 financial year, the Community Development area of the Shire was focussed on reinvigorating Cummins Theatre following COVID-19 related closures and cancellations disrupting the previous year.

This saw a number of shows being held, particularly for younger residents, which generated strong attendance and interest. The team also continued to provide community events and partnerships, and completed a review of it's community grants program.

In 2022/23 the Shire undertook a review of the community funding program provided each year to facilitate a change to the structure of the program. While the intent of the program remained consistent, Council endorsed a change to make the delivery of the funding more flexible and appropriate to meet community needs, and streamline the delivery of the funding.

The community funding has now been spilt into several funding streams; Recurring Annual Community Funding Commitments, which will now be approved as part of the adoption of the budget, Annual Grants which can be applied for once per year and will vary in the projects supported and Quick Grants, which are available for fast turn around and support to a total cumulative value of \$2,500 per organisation per year.

This process and review commenced in the 2022/23 financial year for implementation in the 2023/24 annual budget. This year the Shire supported the following community groups:

- ▶ Merredin Show Inc support of \$10,000;
- ▶ Merredin Community Resource Centre support of \$5,738;
- ▶ Merredin Military Museum support of \$5,000;
- ▶ Merredin Railway Museum & Historical Society support of \$5,000,
- ▶ Merredin Community Garden support of \$3,597;
- ▶ Merredin College support of \$230; and
- ▶ Wheatbelt Agcare Community Support Services Inc support of \$1,000.

Community Citizen of the Year Awards

The Shire once again participated in the Auspire Citizen of the Year Community Awards program which aims to recognise outstanding contributions by local people to local communities throughout Western Australia.

The Community Citizen of the Year Awards has a number of key objectives which include:

- ▶ To engender community contribution and participation.
- ▶ To encourage community harmony and engagement at a local level.
- ▶ To showcase grass-roots community involvement, achievement and capacity-building initiatives.

In 2022/23, the winners selected were:

Jaden Willis – Young Citizen of the Year

Each summer, Jaden gives his time to help the Disabled Surfer Association to enable people with disabilities to experience surfing. Over the years he has instigated several fund-raising activities at the Merredin College and has also helped to raise the importance of mental health with the painting of the Blue Tree in the East Quad at Merredin College. Jaden was also the Summer Camp Councillor/Mentor for 10–12-year-old boys at a children's Youth/Summer camp.

Wildflower Society of WA – Merredin Branch – Active Citizenship

The Merredin Branch of the Wildflower Society of Western Australia was formed in 1991, and for over 30 years this small, dedicated group has contributed to the community through its work conserving and promoting the native vegetation of the area. One of the many projects this group has coordinated includes the Zig Zag Garden, which now has over 40 different native plant species, most of which occur naturally in Merredin.

Eric Hind Scholarship

The Eric Hind Music Scholarship is awarded annually by the Shire of Merredin to young, talented, and aspiring musicians in the Shire. This scholarship is named in honour of Mr Eric Hind to recognise and acknowledge his contribution to the Shire as a Councillor, and his accomplishments as a violinist. In December last year, applicants for the scholarship were interviewed and performed a piece of music for our panel members, Cr Julie Flockart, Mrs Caryn Adamson and Mr Roy Butler. The panel concluded that each of the two applicants were deserving of the scholarship. The winners of the scholarship were announced at the Australia Day breakfast on Thursday, 26 January 2023, as Jacob Billing and Kate Growden.

EVENT HIGHLIGHTS



Gala Night

Merredin's annual Christmas Street Party Gala Night, was held on Thursday, 15 December 2022. Approximately 500 people attended the event, with attractions including a Skating Rink, market stalls, pop up street bar, food trucks, a visit from Santa, and live entertainment. The event was sponsored by the Road Safety Commission.



Australia Day Pool Party

The Merredin District Olympic Swimming Pool hosted the Australia Day Pool Party on Thursday, 26 January 2023. More than 300 people attended, eager to cool off in the water during the sunny 39 degree day and enjoy the fun inflatables and water slide. A free Sausage Sizzle was also offered to attendees for lunch.



Merredin Twilight International Food Festival

The Cummins Theatre hosted more than 180 people for the Merredin Twilight International Food Festival on Friday, 24 March 2023, which was held in celebration of Harmony Week. The event included 16 volunteer cooks offering a taste of 21 delicious dishes, including representation from Italy, South Africa, India, Morocco, Portugal, China, Scotland, Japan, Mexico, America, and Australia.



ANZAC Day Dawn Service

Planned by the Commemorative Committee and delivered by the Shire of Merredin, this years ANZAC Day service attracted hundreds of people, young and old, to the Cenotaph in Merredin's CBD. A parade marched down the main street at 5.45am before the service commenced at 6:00am, with Mal Willis as the MC.

CALENDAR OF EVENTS

JUL 22'

The Stories of Swing
Stardust and the Mission
Blue Light Disco (sponsor)
2 x NAIDOC Week Free Movie Sessions
Over 50's BINGO
Library School Holiday Activities
Art Workshops

SEPT 22'

Campfire Country Music festival (sponsor)
Roald Dahl and the Imagination Seekers
Library School Holidays Activities

NOV 22'

Rocky Horror Picture Show
Seniors Luncheon CRC (sponsor)
Remembrance Day
Over 50's BINGO

JAN 23'

Australia Day Pool Party
Australia Day Breakfast (sponsor)

MAR 23'

Morning Melodies
Merredin Twilight International Food Festival
Easter in the Park
Over 50's BINGO
Memories of Merredin

MAY 23'

Over 50's BINGO
Alphabet of Awesome Science
A Choired Taste Songfest (sponsor)

Comedy Gold
Edward the Emu
Long Tan Day
Over 50's BINGO
Morning Melodies

AUG 22'

Brass Monkeys
Tony Galati the Musical
Library School Holidays Activities
Over 50's BINGO
Pink Morning Tea
Morning Melodies

OCT 22'

Gala Night
Morning Melodies

DEC 22'

Hotel California
WA Opera Carmen
Over 50's BINGO

FEB 23'

ANZAC Day
Over 50's BINGO
Library School Holidays Activities
Merredin Show (sponsor)

APR 23'

Over 50's BINGO
Morning Melodies

JUN 23'



MERREDIN REGIONAL LIBRARY

The Merredin Regional Library continues to be a popular service within the community, with regular activities running for patrons that appeal to the elderly and young children, and everyone in between. The Library also played a vital role in providing members with educational resources and access to essential technology.

The Merredin Regional Library welcomed 5,523 visitors to the facility throughout the year over 296 days that it was open to the public. A total of 11,242 items were borrowed from the library, which included 4,198 e-books. The library also added 1,631 new items and resources to the collection.

Library Activities

During the year, twenty-one programs were held at the library for seniors and children, with a total of 244 participants. These ranged from bingo, to art workshops, to the annual Pink Morning Tea. Children's holiday activities included several STEM based challenges including fantastic flying machines, making geodesic domes, creating a tower from spaghetti and marshmallows, and designing a marble run.

Four programs were held in the library in partnership with other agencies, with a total of 34 participants attending. The library also hosted two Work Placement students from Merredin College during the reporting period.

A highlight of the year was the monthly photographic displays held in the library. During the period photographs from the Barbara Hall and Bob Abell collection, as well as the Merredin Library collection were showcased.

A large variety of books are on offer at the library and during the 2023 Premier's Reading Challenge – Reading can take you anywhere, the library boasted over 600 titles listed on the booklist.

Library staff participated in eleven events held outside the library, including Storytime at Amity Playgroup and Easter in the Park. These events saw over 93 participants in attendance.

New items continued to be added to the Local History Memorabilia Room throughout the period, including bound copies of the Merredin Mercury from 1964 to 2009.

During the 2022/23 period the library continued to offer a Drop-Off Service for those who were unable to visit the library themselves, which included those isolating with COVID-19.



CENTRAL WHEATBELT VISITOR CENTRE

The Central Wheatbelt Visitor Centre (CWVC) enjoyed a consistent return of inter and intra state travellers from July 2022, while also welcoming back international fly-drive travellers from October 2022.

Visitor numbers continued to rise toward their pre COVID-19 level throughout the year, by April 2023 there was increase of 29.5% in visitors when compared to April of the previous year. With the northwest of the state experiencing flooding and lengthy road closures from early 2023 and the Solar Eclipse in April, there was a significant increase in travellers entering WA via the Nullarbor.

The CWVC continued to benefit from ongoing tourism development, with a number of initiatives and partnerships being implemented during the period. These included:

- ▶ Eastern Wheatbelt – A Visitors Guide: was reprinted March 2023, this key marketing tool for 20 Local Governments, their towns and attractions was made possible with support from advertisers;
- ▶ Merredin Map Pad: was re-printed in June 2023 with the addition of public art sites to the Merredin Heritage Trail on the reverse side to encourage visitors to experience our town; and
- ▶ Australia's Golden Outback (AGO) 'Wheatbelt Weekend' 2022/23 Campaign: The CWVC continues to provide support to the Wheatbelt East Regional Organisation of Councils (WEROC) in partnership with AGO and the three regional tourism partners in promoting the four eastern Wheatbelt self-drive road trips. This campaign targeted families and couples in the 28 - 40 age range and was delivered through various media channels including Mix 94.5 Radio, social media organic take-over of AGO Facebook page and paid advertising in print media, with a campaign landing page hosted on the AGO website providing inspiration and ideas for trip planning.

During August and September, the CWVC opened on weekends servicing additional visitors to Merredin in pursuit of wildflowers. On average, 50 visitors per day saw tourism reaching pre-COVID levels, demonstrating an exceptional wildflower season.

Throughout the year, the VC saw 6447 walk-in visitors, took 1214 TransWA bookings, supported 728 phone enquiries and responded to 201 email enquiries. As well as producing a monthly newsletter, the VC sent weekly email updates to businesses and mailed out 109 brochures on request. The retail shop at the VC also promoted local product and produce during the year and the website saw in excess of 73,000 visits.



CUMMINS THEATRE

2022/23 was another busy year for Cummins Theatre and the Communities team, with over eight thousand locals and visitors utilising the facility. During the year there was a vast array of events, with everything from The Wiggles to Pro Wrestling.

Four shows catered specifically to the younger residents of the region. These included Edward the Emu, Roald Dahl and the Imagination Seekers, Brass Monkeys, and the Wiggles. School attendance at two of these shows saw over four hundred students and teachers visit the theatre.

The Wiggles – Summer Holiday Fun Tour was a huge success with original performers Anthony and Jeff making an appearance, along with Dorothy the Dinosaur, Henry the Octopus, Wags the Dog and crowd favourite, Captain Feathersword.

Residents and visitors to Merredin were treated to the hilarious show, “Tony Galati – the musical”. This was the true story of a retailer, farmer and immigrant who won the hearts of West Australians by fighting against corporates. It was a unique WA story of fighting for fairness and family that was enjoyed by all in attendance.

The following month saw a change of pace with the ArtRage show – Rocky Horror. A performance of wild characters, including a rocking biker and a creepy butler. Through elaborate dances and rock songs, Frank-N-Furter unveiled his latest creation: a muscular man named “Rocky”.

Musical shows are always a hit with Merredin residents, with productions like Stories of Swing, Hotel California and of course our regular Morning Melodies generating a lot of interest and participation.

Cummins Theatre again hosted numerous corporate bookings, weddings and funerals, as well as a range of Community groups who regularly hired the facility.

During the year two of the local football clubs, Burracoppin and Nukarni, celebrated their belated Centenary's which had been put on hold in previous years due to COVID-19.

The Merredin College School ball, St Mary's end of year concert and the Rural Dance School of WA end of year concert were also all held at the Theatre, with excellent attendance.



MERREDIN DISTRICT OLYMPIC SWIMMING POOL

The Merredin District Olympic Swimming Pool had a wonderful 2022/23 season which commenced in early November 2022 and concluded at the end of March 2023.

Pool Manager John Simmonds maintained the grounds of the pool immaculately and made it a wonderful place to spend an afternoon. The automatic mower continued to demonstrate itself as an excellent investment, maintaining the right hand lawned area of the facility.

The waterslide, which is free of charge to patrons who have entered the pool, continued to be a big attraction over the summer.

15,093 visitors attended the facility during the season, which included school-aged students completing swimming lessons. These were held on four occasions, for two weeks each. As in previous years, finding an appropriate number of swimming instructors to meet the demand was difficult.

Swimming Club numbers for the season sat at around 50, however the Club struggled to attract enough volunteer helpers, which seems to be a common occurrence with a number of the Junior Sports and other committees in town.

During March the pool hosted four swimming carnivals, this included each of the local school carnivals, as well as interschool carnivals.

The pool was a very popular location for birthday parties this year, with three parties occurring concurrently on one particular day. Two successful sporting club windups were also held at the venue.

Gold Waterwise Status

The Pool was once again awarded a Gold Waterwise Status for the Waterwise Council Program for 2022.

The Department of Water and Environmental Regulation, and the Water Corporation, runs the Waterwise Council Program to aid and support local governments to improve water efficiency. The Shire was awarded Gold Status for demonstrating a sustained commitment in reducing water use and implementing effective water management. This was achieved through the use of a data logger which enables the Shire to regularly monitor the Pool's water usage throughout the day.

2022/23 Attendance Figures

Adults (including Seniors)	3236
Children	5577
Spectators	429
Under 5 years	628
School Based	4225
Miscellaneous	998
TOTAL ATTENDANCE	15093



MERREDIN REGIONAL COMMUNITY & LEISURE CENTRE

The Merredin Regional Community and Leisure Centre (MRCLC) continued to be managed by Belgravia Leisure throughout 2022/23.

Operational Management Review

In 2022/23 the Shire of Merredin conducted an operational review of the MRCLC. For the past 6 years the operations of the facility have been managed by a Contractor who has held the facility management contract with the Shire of Merredin.

In line with local government best practice, the Shire of Merredin conducted a review of the management of the MRCLC to ensure it aligned to Council's vision and strategic objectives, and that the management of the facility was aligned to the values and needs of the user groups and wider community.

The purpose of the review was for an independent consultant to:

- ▶ Undertake a detailed review of the current operating model of the MRCLC;
- ▶ Provide a summary of options for the future operating model of the MRCLC; AND
- ▶ Develop recommendations for Council to consider.

The process of review commenced in August 2022, with the appointment of a consultant, and then included extensive consultation over a full 12-month period.

The review was presented to Council in May 2023, with tenders for the service called shortly after. While not part of this reporting period, the outcome of this process was determined at the August Ordinary Council meeting in 2023, where following in-depth discussions regarding the future of the facility,

Council resolved to decline all tender submissions received and instructed the Chief Executive Officer to bring the MRCLC facility back under the management of the Shire.

The scope of service going forward is based on extensive community consultation and an independent review undertaken over a full 12-month period. Based on the feedback, it is Council's view that this change is in the best interests of the Merredin community. The Shire looks forward to providing an update in the 2023/24 Annual Report on the new service model.







Development SERVICES

31



Building Permits Issued

23



Planning Approvals

21



Pool Barrier Inspections

\$2,257,209.00



Value of Development

2022/23 OVERVIEW

The Shire's Development Services team provides statutory services that ensure a safe and healthy community. This role includes the assessment and approval of building applications submitted to the Shire of Merredin, environmental health, planning services, and Ranger Services.

Throughout 2022/23 a number of key projects were commenced or achieved which will improve our heritage conservation. Future economic opportunities in our community were investigated, alongside our usual statutory services.

Building and Development Services

During the reporting period, the Development Services team have continued to deliver efficient processing of applications for development approval as well as applications for a building permit. The team also provides assistance to residents looking to develop or build by; providing timely advice to ratepayers on development and building proposals, providing guidance on required documentation that needs to be incorporated into applications for development and building permit approval, responding to complaints relating to dilapidated buildings and structures, and concerns relating to substandard accommodation

Review of the Shire of Merredin Local Planning Scheme No.6 .

Local Governments are required to review Local Planning Schemes periodically (generally every 5 years). The Planning and Development (Local Planning Schemes) Regulations, which came into effect in 2015 require that the Shire must commence a review of its Scheme. It is commonplace (and good practice) to review the Local Planning Strategy in tandem with the Scheme to ensure it takes into account contemporary planning, economic, social

and environmental issues.

In the case of the Shire of Merredin, this commenced in early 2022 with the adoption of a report of review. Since that adoption, the process of reviewing the scheme has been underway in 2022/23, with substantial progress made.

The review is an exciting opportunity for the Shire to be future focussed, and create an enabling strategy for growth and development as a regional hub. The focus for change for the Shire will be:

- ▶ Dovetailing of the Strategy with the Council's Strategic Community Plan;
- ▶ Facilitating opportunities to generate employment opportunities by providing for additional light industrial blocks incorporating suitable land parcel size and access to services.
- ▶ The identification of future industrial and rural-residential growth areas;
- ▶ The promotion of renewable power generation;
- ▶ The Council's acknowledgement of the impact of climate change and the need to address the confronting challenges of reducing rainfall, salinity, the increase of marginal land and water security issues;
- ▶ Identification and protection of the Shire's local Aboriginal and historic heritage;
- ▶ Managing growth of settlements across the Shire focussing on Merredin;
- ▶ Facilitating opportunities in key economic sectors,

- such as: agriculture, industry tourism, and extraction of basic raw materials;
- ▶ Ensuring the capacity of movement, community and utility infrastructure is sufficient to accommodate future demand and capitalise on Merredin as a Regional Centre and second largest inland grain handling facility in Australia;
- ▶ Addressing key land use planning issues such as: management of bushfire risk; use of rural land; protection of water sources; biodiversity assets and landscapes; and extraction of basic raw materials.
- ▶ Investigating the provision of additional aged care and retirement village developments;
- ▶ Providing opportunities for Rural Living where these can be managed so as not to impact on natural resources or environmental values;
- ▶ Protecting rural land from fragmentation and land use conflict;
- ▶ Encouraging flexibility and diversity in the Commercial and Rural zones as a way of promoting tourism and development;
- ▶ Identifying opportunities for future, larger-scale development (Industrial Development);
- ▶ Protecting land uses, such as the Collgar Windfarm, by applying Special Use zones;
- ▶ Representing strategic geological resources in the Strategy and providing guidance on extraction of basic raw materials and managing the impacts of these activities on sensitive land uses.

Shire of Merredin Heritage List

A review of the Municipal Heritage Inventory, or Heritage list is a requirement of the Heritage Act

2018, and the Shire of Merredin has had the development of this list underway for some time. By entering historically significant places on to its Heritage List, Council will ensure the community can remain closely connected to its history and heritage through the preservation of such places for future generations.

Over the last few years, the Shire has been undertaking the review with consideration of the Department of Planning, Lands and Heritage's Heritage Council guidelines, "Criteria for the Assessment of Local Heritage Places and Areas".

As part of the process, the Shire of Merredin has been working alongside heritage consultant Ms Laura Gray (Heritage Intelligence (WA)) to undertake a review of the Shire of Merredin Municipal Heritage Inventory to prepare a Local Heritage Survey and Heritage List for adoption by Council.

The draft 2022 Local Heritage Survey included most of those 59 places with an additional 98 new places included in the draft for review. The list then totalled 157 places.

Council considered this list several times during the 2022/23 year, with Council consulting owners and occupiers of places identified for entry into the Shire of Merredin Heritage List and invited each owner and occupier to make submissions on the proposal. A total of 12 submissions were received, and Council then considered and adopted the list in August 2023.

A further update on the next steps will be provided in the 2023/24 report.

Ranger Services

Throughout 2022/23, the Shire's ranger services continued business as usual with parking patrols,

animal control, phone enquiries, and pound services delivered by WA Contract Rangers.

During the bush fire season, 21 infringements were issued in relation to noncompliance under Section 33 (3) of the Bush Fires Act 1954 for failure to comply with the Shire of Merredin's firebreak order.

The Ranger received 127 customer calls regarding dogs, and 65 dog related complaints. There were three dog related infringements issued for the year, while 33 dogs were impounded by the Shire.

The Ranger received 85 customer calls regarding cats, while 38 cats were impounded by the Shire.

Three abandoned vehicles were reported to the Ranger - one of these vehicles was removed / impounded.

Environmental Health

The focus for environmental health in 2022/23 has been food safety and public health which included the inspection of food premises, lodging houses, hairdressers and public buildings.

The key achievements in this area during the reporting period have included:

- ▶ Targeted mosquito monitoring to prevent mosquito breeding activity;
- ▶ Improvement of public health by engaging with members of the public as well as implementation of enforcement measures;
- ▶ Issued two unfit for human habitation notices and building orders relating to a number of premises in the Shire;
- ▶ Implemented regular inspections of private swimming pool barrier fencing to prevent accidental drowning by children;

- ▶ Completed 31 public building inspections and 70 food business inspections; and
- ▶ Issued 31 stall holder permits to a number of vendors.

Waste Management

During 2022/23. the Shire produced;



1143.4
tonnes



130.7
tonnes







Engineering SERVICES



\$90K



\$ spent on Footpaths

\$2.56M



\$ spent on Roads

\$680K



\$ spent on Parks and Gardens

\$178K



\$ spent on Street Lighting

2022/23 OVERVIEW

It has been a productive year in the Engineering Services area, with the commencement of the delivery of the CBD Revitalisation project, starting in Pioneer Park. This project was successfully delivered alongside several other road and infrastructure projects. The Shire continued to face some challenges from COVID-19 which disrupted supply chains. Despite this, the Shire has continued to move forward in maintenance scheduling, asset management planning and project delivery.

Town Maintenance

The town maintenance crew have delivered an improved level of service in the area, with delivery including street and footpath maintenance, rubbish collection, gardening, slashing, spraying and the maintenance of the town parks, gardens and recreational spaces. The team were involved with several events and works including the Gateway Festival, and Merredin Gala Night.

The Shire has continued to enhance public open spaces, roads, footpaths, and drainage infrastructure during the reporting period.

Construction Projects

Some of the projects completed during the year include the following:

- ▶ Merredin Cemetery fencing
- ▶ Pool equipment replacement
- ▶ Playground shades
- ▶ Improvements to the Railway Museum precinct

The Shire also won three awards at the annual Institute of Public Works Engineering Australasia WA (IPWEA) Excellence Awards in March 2023.

The IPWEA Awards showcase high calibre projects from local government and public work sectors that demonstrate excellence in engineering and innovative practices.

The Shire received the Excellence in Innovation Award (Regional) for the Standalone Reuse Water Irrigation System – Merredin Cemetery, a Best Public Works Project less than \$2M (Regional) Highly

Commended Award for the Pioneer Park Revitalisation, and the Emerging Young Leader Award which was presented to the Shire's Executive Manager Engineering Services, Lindon Mellor.

Plant and Equipment

As part of Council's asset renewal program, a total of \$1.26M was spent on the replacing the following:

- ▶ Road Grader
- ▶ Town Maintenance Truck
- ▶ Five Utility and one passenger vehicle
- ▶ Landfill Loader

CBD Redevelopment

Merredin's Pioneer Park was officially re-opened in October 2022, following a staged \$1.8 million redevelopment which took place from May 2022.

The opening was marked with an on-site ceremony where community members were welcomed back to the park which will act as the new gateway to Merredin's CBD.

The redevelopment works at Pioneer Park have been designed to highlight views of Merredin's pioneer history, including the heritage listed Merredin Water Tank and Merredin Railway and Military Museums, and draw tourists from Great Eastern Highway with new car parking, recreational spaces, and improved landscaping and drainage.

The revitalisation of Pioneer Park is stage one of Merredin's CBD Redevelopment Project, with a further \$6.6 million of works to occur over the next few years, including the Town Centre and Apex Park

stages which are to be completed next.

During the reporting period the Shire focussed on securing additional funding for the remainder of the CBD works, and the development of detailed plans and designs with robust cost estimates. Community members assisted with a funding submission to Lotterywest by providing letters of support for the Apex Park Redevelopment

Construction of the next stage is expected to start in the second half of the 2023/24 financial year.

EV Charging Station

In 2022, Merredin was selected as a location in the WA State Government's EV fast charging network, to install charging stations at 49 locations across the state by January 2024. Council partnered with Synergy on the project, and the site selected is centrally located, within the carpark adjoining Barrack Street.

The installation of the electric vehicle charging station was in the final stages of completion during the reporting period, with all the preliminary works completed.

Natural Resource Management

The Shire secured funding through round two of the Community Water Supply Program for the expansion of the Merredin Recycled Water Network. The expansion of this network will improve the Shire's water security in the face of a drying climate by utilising treated wastewater from Water Corporation's Merredin Wastewater Treatment Plant. This source of water is rainfall independent and will ensure that the Shire is able to continue to maintain high quality green spaces. This project commenced during the reporting period and will be completed during 2023/24.

The Merredin Tip Shop was established at the Merredin Waste Management Facility with the

purpose of encouraging recycling within the community and reducing the volume of valuable items going to landfill. The tip shop will assist in building sustainable recycling practices by ensuring quality reusable items, are salvaged and recycled, and therefore having a positive impact on the environment.

While the tip shop commenced with set operational days, it is expected to move to weekly operations in the next financial year.

The Shire has also amended its landfill operating licence to enable the storage and recycling of e-waste. This amendment has been undertaken to allow for the creation of an e-waste drop-off point, from which e-waste will then be collected to be recycled off-site. Additionally, the Shire has been successful in securing a grant from the E-Waste Infrastructure grant funding program for the establishment of an E-Waste & Recycling Facility at the Merredin Waste Management Facility. This facility will be a fit-for-purpose recycling hub, housing both the Merredin Tip Shop and the E-Waste drop-off point. This initiative will be constructed in 2023/24, and will ensure that the Shire is ready for the State Government's ban on E-Waste to landfill which is to commence January 2024.

The Shire has retained Gold Status for its leadership in effective water management at the Merredin District Olympic Pool and been re-endorsed as a Waterwise Council. The Waterwise Council program is a jointly run program between the DWER and Water Corporation to support local governments to improve water efficiency and help create waterwise communities. This is an achievement that recognises the work of the Shire, leading by example, and inspiring residents to be waterwise.



SHIRE OF MERREDIN





Corporate SERVICES

3670



Administration Financial Transactions

6616



Department of Transport Transactions

44.4



Full Time Equivalent Employees

35,700



Website Users

2022/23 OVERVIEW

The Corporate Services directorate encompasses many aspects of the organisation, including finance, records, cemetery management, human resources, customer service, Department of Transport and information technology. In 2022/23 the Corporate Services team included eight staff members and was led by the Acting Executive Manager Corporate Service, Mr Lindon Mellor, until Mrs Leah Boehme commenced in the role in August 2022.

The team continued with its operational focus during the period, finalising the 2021/22 Audit process and managing and maintaining the budget. The interim Audit for 2022/23 was also completed. The effects of the COVID-19 decision to hold rate increases in the 2020/21 financial year continued to have an impact on the overall budget for 2022/23. Rising costs for materials and construction also impacted the Shire throughout the year. Increases to inflation and the construction industry have seen the Shire continue its cautious approach and focus on expending grants and completing acquittals to ensure funding streams remained reliable.

During the period, the Shire's financial involvement with CEACA was finalised and the funding successfully acquitted.

Customer Service

The customer service team answered calls, responded to emails and served customers face to face throughout the period. Services were maintained during an outbreak of COVID-19 in the community. This outbreak affected a number of staff across the organisation.

Throughout 2022/23 there were a large number of service requests made, including 99 Snap Send Solve

reports. On average, the team completed monetary transactions for 15 Council customers per day, equating to roughly 3670 per year, and a further 27 Department of Transport customer transactions, totalling 6740 per year.

It should be noted that, phone, email and front counter enquiries that do not result in a monetary transaction are unable to be tracked, though it is estimated that the figures listed above would close to double if they were reported.

Human Resources

During the 2022/23 financial year, the total number of Shire employees was 56, with 39 employed in full-time roles, nine in a part-time position and eight in a casual capacity. This equated to a full-time equivalent of 44.99 staff.

During the period, a review of position descriptions and classifications was completed across the organisation.

Employee Initiatives

The Shire is committed to the mental health and overall wellbeing of its staff. During the period, flu vaccinations were offered to all employees to support their health and wellbeing through flu

season. Mole checks were also conducted and offered to all staff.

Executive Staff

Two executive staff members commenced working with the Shire during the reporting period

- ▶ Leah Boehme, Executive Manager Corporate Services; and
- ▶ Codi Brindley—Mullen, Executive Manager Strategy and Community.

Council Policies

The Shire adopted a number of new policies for the 2022/23 year including:

- 1.21—CEO and Councillor Attendance at Events;
- 4.2—Harvest and Vehicle Movement Bans;
- 4.3—Use of Shire Equipment and Resources for Firefighting Purposes;
- 4.4—Hazard Reduction Burning by Bush Fire Brigades;
- 4.5—Children on the Fire Ground; and
- 4.6—Payment of annual honorarium to Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer.

Register of Delegated Authority

During the reporting period, the Shire of Merredin Register of Delegated Authority was reviewed in its entirety, with Council adopting the amendments at the Ordinary Council Meeting held on 23 May 2023.

Media and Communications

The Shire remains committed to the timely and accurate dissemination of news and information to the Merredin community. Each year, the Shire delivers key messages across a number of platforms, including social media, the corporate website, notice boards, local and state newspapers, as well as signage, electronic signs, and through an SMS text service.

During 2022/23, the Shire's social media accounts reached more than 315,000 people, with our total following growing by 10% to a total of 4,324.



2540



475



1049



260

The Shire's corporate website had a total of 35,000 users during 2022/23, an increase of 12% from the previous financial year.

During the 2022/23 financial year, the Shire sent out the following other communications;

- ▶ 7 Monthly Newsletters & 1 Rates Newsletter
- ▶ 9 E-Newsletters
- ▶ 3 Media Releases
- ▶ 40 SMS Text Messages
- ▶ 12 Triple M Radio Interviews



STATUTORY REPORTS

Each year, the Shire is required to provide the following statutory reports in compliance with legislative roles and responsibilities outlined in the Local Government Act 1995.

Freedom of Information Act

Access to documents may be granted to members of the community under the *Freedom of Information Act 1992* (FOI Act). The Shire of Merredin is required to annually publish an information statement to be made available for inspection by the public, which includes information on how to apply and the application form that may be used.

To view the most up to date version of this document, visit the [Shire website](#).

The Information statement is a guide to the FOI process and lists the types of documents available outside FOI.

Although any document may be requested, it is recommended that only documents that cannot be provided outside the FOI process should be sought under the FOI Act. Additionally, documents released are frequently edited to remove exempt information. The most frequently removed information is third party personal information, which is often the information sought.

In 2022/23, all information requests were completed within 45 calendar days.

Number of Applications Received: 1

Record Keeping

Under Section 19 of the *State Records Act 2000*, government organisations are required to have a record keeping plan that has been approved by the State Records Commissioner. These plans must set out the matters about which records are to be

created, and how the organisation is to keep the records.

The Shire's Record Keeping Plan was finalised and adopted by Council in December 2022, and accepted by the State Records Office in May 2023.

Incoming correspondence is captured onto the electronic records system and then allocated to the relevant officer for attention, while the hardcopy record is filed.

Education of officers in the procedure for recording incoming and outgoing correspondence via email is ongoing and of high priority. Currently, staff are required to undergo training of the records management system as part of their induction.

During 2022/23, the Shire was committed to improving record keeping practices, and as such, 5832 new records were created, an increase of 57% and 2500 more than the previous financial year.

Register of Complaints

In accordance with Sections 5.53(2) and 5.121 of the Local Government Act 1995, the Annual Report is required to disclose the number of complaints of minor breach received each year.

There were no complaints received in the 2022/23 reporting period.

Compliance Audit Return

All local governments are required to carry out an annual Compliance Audit Return (CAR) for the period 1 January to 31 December as specified by the Local Government Act 1995. The 2021 completed CAR was considered by the Audit Committee at its March Audit Committee

meeting held on 27 March 2023.

Recommendations from that meeting were then adopted by Council at their Ordinary Council Meeting on 28 March 2023.

One Primary Return was submitted after the due date, and this was recorded on the CAR.

Statutory Registers

The Shire maintains a number of statutory registers on its corporate website, including Complaints, Contacts, Declarations, Gifts and Travel, and Councillor Training. The registers are regularly updated to meet the Shire's continued commitment to accountability and transparency and can be accessed via www.merredin.wa.gov.au/registers.

Executive Remuneration

Regulation 19B (2) of the Local Government (Administration) Regulations 1996 states the Annual Report is to include the number of employees entitled to an annual salary of \$130,000 or more, and the number of those employees that fall within each band of \$10,000 over \$130,000. As at 30 June 2022, the Shire had six employees entitled to an annual salary of more than \$130,000:

Salary Range	No. of Employees
\$130,000 — \$140,000	4
\$140,001 — \$150,000	1
\$150,001 — \$160,000	-
\$160,001 — \$170,000	-
\$170,001 — \$180,000	-
\$180,001 — \$190,000	1

The Chief Executive Officer's total remuneration package in 2022/23 totalled \$216,694 inclusive of

salary and other benefits.

Councillor Remuneration

In accordance with the *Local Government Act 1995* the Shire President received an allowance of \$14,794.00 while the Deputy Shire President received an allowance of \$3,698.00.

Each Councillor received a Councillor meeting attendance fee of \$8,873.00.

Competitive Neutrality

It is the Shire's responsibility to determine whether it is engaged in 'significant business activities' within the context of its operations and therefore whether it is required to apply the competitive neutrality principles.

Local government is only required to implement the above principles to the extent that the benefits to be realised from implementation outweigh the costs in respect of individual business activities exceeding an annual income of \$500,000.

Within these criteria, the Shire has not identified any business activities for the 2022/23 financial year.

DISABILITY ACCESS & INCLUSION PLAN

The Disability Access and Inclusion Plan (DAIP) is a pivotal component of our commitment to fostering inclusivity within the local community, and reflects our dedication to addressing barriers faced by individuals with disabilities. Through strategic planning, community engagement, and ongoing monitoring, we aim to enhance accessibility in public spaces, improve information dissemination, and provide inclusive services.

Under section 5.53 of the *Local Government Act 1995*, local governments are required to report on their progress towards implementing the outcomes listed in their corresponding Disability Access and Inclusion Plan (DAIP). These plans are required to be updated every five years, with the Shire's last review taking place in 2019.

The Shire of Merredin (the Shire) DAIP 2020—2025, outlines seven key outcomes;

Outcome 1: *People with disability have the same opportunities as other people to access the services of, and any events organised by, the Shire of Merredin.*

Outcome 2: *People with disability have the same opportunities as other people to access buildings and other facilities of the Shire of Merredin.*

Outcome 3: *People with disability receive information from the Shire of Merredin in a format that will enable them to access the information as readily as other people are able to access it.*

Outcome 4: *People with disability receive the same level of service from the employees of a public authority as other people receive from the employees of the Shire of Merredin.*

Outcome 5: *People with disability have the same opportunities as other people to make complaints to the Shire of Merredin.*

Outcome 6: *People with disability have the same opportunities as other people to participate in any public consultation by the Shire of Merredin.*

Outcome 7: *People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Merredin.*

Progress Report

Throughout the 2022/23 financial year, the Shire held a number of community events that demonstrated progress towards Outcomes 1 and, 2 of the DAIP including via following;

- ▶ The **Merredin Gala Night** which celebrates the Merredin community getting together was attended by approximately 500 persons, the event is held in the Centre of Town immediately adjacent to the Central Wheatbelt Visitor Centre (CWVC) with access to the CWVC public toilet facilities which comply with AS 1428.1 with respect to access and provision of facilities for persons with a disability.
- ▶ **Australia Day** celebrations were held at the Merredin District Olympic Swimming Pool, these were attended by just over 300 persons including the elderly as well as persons with a disability. The Merredin Pool complies with AS 1428.1, with respect to access and provision of facilities for persons with a disability.
- ▶ The **ANZAC Dawn Service** was attended by over 500 persons. The event is held in the CBD, adjacent to Apex Park, with access to the parks public toilet facilities which comply with AS 1428.1 with respect to access and provision of facilities for persons with a disability.

The Dawn Service was followed by a ***Morning Service*** at the Cummins Theatre with over 300 people in attendance. The Cummins Theatre has toilet facilities which comply with AS1428.1 with respect to access and provision of facilities for persons with a disability.

- ▶ A series of “***Morning Melodies***” are held throughout the year at the Cummins Theatre. The program consists of a morning tea supplied by a community group and followed by a performance. The target audience is the elderly, residents not working and people with a disability. The Theatre has a compliant ramp for easy access, as well as those residents on mobility scooters with parking within easy access to double doors. The Cummins Theatre has toilet facilities which comply with AS1428.1 with respect to access and provision of facilities for persons with a disability.

The Shire also completed a number of other improvements towards achieving Outcomes 1 and 2 including;

- ▶ During 2022/23, the Shire spent \$90,838.00 of its own funds for the provision of new footpaths, pram ramps and dedicated ACROD parking bays in Pioneer Park as part of stage 1 of the Merredin CBD Redevelopment.
- ▶ The Shire undertook a comprehensive audit of its disability access parking bay infrastructure and developed an operational plan that will improve parking facilities for persons with a disability in strategically positioned priority need areas. The implementation of this plan will be staged over several years and will involve ongoing budget allocation and a documented process of operational upgrades to existing facilities as well as the provision of new facilities in the Merredin area.

For Outcome 3, the Shire continues to provide all corporate documents in readily accessible formats, including in both hard copy and digital, and are regularly updated on the Shire website to ensure continuity of information.

In terms of Outcomes 5 and 6, there is a Customer Complaints Form located on the [Shire website](#), while there is also digital surveys available on the website during community consultation.







SHIRE OF MERREDIN

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023

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The Shire of Merredin conducts the operations of a local government with the following community vision:

Merredin is the commercial and cultural heart of the eastern Wheatbelt region. A place people are proud to call home and where visitors are always welcome.

Principal place of Business:

Cnr King and Barrack St
Merredin WA 6415

**SHIRE OF MERREDIN
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Merredin has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 15 day of November 2023



Chief Executive Officer

Lisa Clack
Name of Chief Executive Officer



SHIRE OF MERREDIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),22	4,850,490	4,851,200	4,671,042
Grants, subsidies and contributions	2(a)	4,777,148	1,026,200	4,086,381
Fees and charges	2(a)	955,099	906,300	849,001
Interest revenue	2(a)	249,447	109,000	72,235
Other revenue	2(a)	327,025	252,700	339,640
		11,159,209	7,145,400	10,018,299
Expenses				
Employee costs	2(b)	(4,132,657)	(3,867,020)	(3,920,669)
Materials and contracts		(3,215,451)	(3,689,090)	(3,253,782)
Utility charges		(448,133)	(345,960)	(303,268)
Depreciation		(5,875,660)	(3,607,000)	(5,085,197)
Finance costs	2(b)	(20,850)	(52,100)	(24,399)
Insurance		(233,996)	(157,770)	(205,427)
Other expenditure	2(b)	(320,434)	(229,900)	(356,443)
		(14,247,181)	(11,948,840)	(13,149,185)
		(3,087,972)	(4,803,440)	(3,130,886)
Capital grants, subsidies and contributions	2(a)	2,545,283	7,205,800	1,750,640
Profit on asset disposals		166,999	157,200	14,418
Loss on asset disposals		(150,546)	(231,600)	(43,541)
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	6,450	0	6,994
		2,568,186	7,131,400	1,728,511
Net result for the period		(519,786)	2,327,960	(1,402,375)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	15	48,746,061	0	(359,019)
Total other comprehensive income for the period		48,746,061	0	(359,019)
Total comprehensive income for the period		48,226,275	2,327,960	(1,761,394)

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



SHIRE OF MERREDIN
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	12,218,595	11,125,672
Trade and other receivables	5	973,054	964,836
Other financial assets	4(a)	36,834	35,080
Inventories	6	32,708	10,101
Other assets	7	333,764	132,467
TOTAL CURRENT ASSETS		13,594,955	12,268,156
NON-CURRENT ASSETS			
Trade and other receivables	5	111,077	134,382
Other financial assets	4(b)	332,470	362,853
Inventories	6	184,000	244,000
Property, plant and equipment	8	30,598,537	31,430,059
Infrastructure	9	205,789,653	158,270,436
TOTAL NON-CURRENT ASSETS		237,015,737	190,441,730
TOTAL ASSETS		250,610,692	202,709,886
CURRENT LIABILITIES			
Trade and other payables	11	787,649	669,675
Other liabilities	12	1,288,770	1,641,567
Borrowings	13	99,461	95,779
Employee related provisions	14	571,585	551,288
TOTAL CURRENT LIABILITIES		2,747,465	2,958,309
NON-CURRENT LIABILITIES			
Borrowings	13	389,989	489,450
Employee related provisions	14	52,979	68,143
TOTAL NON-CURRENT LIABILITIES		442,968	557,593
TOTAL LIABILITIES		3,190,433	3,515,902
NET ASSETS		247,420,259	199,193,984
EQUITY			
Retained surplus		55,389,068	55,870,943
Reserve accounts	25	6,975,873	7,013,784
Revaluation surplus	15	185,055,318	136,309,257
TOTAL EQUITY		247,420,259	199,193,984

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



SHIRE OF MERREDIN
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2021		58,474,273	5,812,829	136,668,276	200,955,378
Comprehensive income for the period					
Net result for the period		(1,402,375)	0	0	(1,402,375)
Other comprehensive income for the period	15	0	0	(359,019)	(359,019)
Total comprehensive income for the period		(1,402,375)	0	(359,019)	(1,761,394)
Transfers from reserve accounts	25	300,000	(300,000)	0	0
Transfers to reserve accounts	25	(1,500,955)	1,500,955	0	0
Balance as at 30 June 2022		55,870,943	7,013,784	136,309,257	199,193,984
Comprehensive income for the period					
Net result for the period		(519,786)	0	0	(519,786)
Other comprehensive income for the period	15	0	0	48,746,061	48,746,061
Total comprehensive income for the period		(519,786)	0	48,746,061	48,226,275
Transfers from reserve accounts	25	687,193	(687,193)	0	0
Transfers to reserve accounts	25	(649,282)	649,282	0	0
Balance as at 30 June 2023		55,389,068	6,975,873	185,055,318	247,420,259

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

SHIRE OF MERREDIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2022 Actual
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		4,858,156	4,556,572
Grants, subsidies and contributions		4,201,103	4,913,080
Fees and charges		955,099	893,209
Interest revenue		249,447	72,235
Goods and services tax received		259,603	301,738
Other revenue		327,022	339,640
		<u>10,850,430</u>	<u>11,076,474</u>
Payments			
Employee costs		(4,040,397)	(4,013,330)
Materials and contracts		(3,369,446)	(3,771,211)
Utility charges		(448,133)	(303,268)
Finance costs		(20,850)	(24,399)
Insurance paid		(233,996)	(205,427)
Goods and services tax paid		(259,356)	(287,269)
Other expenditure		<u>(320,434)</u>	<u>(356,443)</u>
		<u>(8,692,612)</u>	<u>(8,961,347)</u>
Net cash provided by (used in) operating activities		2,157,818	2,115,127
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	8(a)	(1,431,767)	(669,417)
Payments for construction of infrastructure	9(a)	(2,916,520)	(3,047,127)
Capital grants, subsidies and contributions		<u>2,796,643</u>	<u>1,750,640</u>
Proceeds from financial assets at amortised cost - self supporting loans		35,080	33,409
Proceeds from sale of property, plant & equipment		<u>547,448</u>	<u>204,506</u>
Net cash provided by (used in) investing activities		(969,116)	(1,727,989)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	24(a)	<u>(95,779)</u>	<u>(92,242)</u>
Net cash provided by (used in) financing activities		(95,779)	(92,242)
Net increase (decrease) in cash held		1,092,923	294,896
Cash at beginning of year		<u>11,125,672</u>	<u>10,830,776</u>
Cash and cash equivalents at the end of the year		12,218,595	11,125,672

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

SHIRE OF MERREDIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	22	4,787,289	4,785,500	4,607,841
Rates excluding general rates	22	63,201	65,700	63,201
Grants, subsidies and contributions		4,777,148	1,026,200	4,086,381
Fees and charges		955,099	906,300	849,001
Interest revenue		249,447	109,000	72,235
Other revenue		327,025	252,700	339,640
Profit on asset disposals		166,999	157,200	14,418
Fair value adjustments to financial assets at fair value through profit or loss	4(b)	6,450	0	6,994
		11,332,658	7,302,600	10,039,711
Expenditure from operating activities				
Employee costs		(4,132,657)	(3,867,020)	(3,920,669)
Materials and contracts		(3,215,451)	(3,689,090)	(3,253,782)
Utility charges		(448,133)	(345,960)	(303,268)
Depreciation		(5,875,660)	(3,607,000)	(5,085,197)
Finance costs		(20,850)	(52,100)	(24,399)
Insurance		(233,996)	(157,770)	(205,427)
Other expenditure		(320,434)	(229,900)	(356,443)
Loss on asset disposals		(150,546)	(231,600)	(43,541)
		(14,397,727)	(12,180,440)	(13,192,726)
Non-cash amounts excluded from operating activities	23(a)	5,920,898	3,681,400	5,095,231
Amount attributable to operating activities		2,855,829	(1,196,440)	1,942,216
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		2,545,283	7,205,800	1,750,640
Proceeds from disposal of assets		547,448	461,000	204,506
Proceeds from financial assets at amortised cost - self supporting loans	24(a)	35,080	33,410	33,409
		3,127,811	7,700,210	1,988,555
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(1,431,767)	(2,252,100)	(669,417)
Purchase and construction of infrastructure	9(a)	(2,916,520)	(9,136,800)	(3,047,127)
		(4,348,287)	(11,388,900)	(3,716,544)
Amount attributable to investing activities		(1,220,476)	(3,688,690)	(1,727,989)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	24(a)	0	1,300,000	0
Transfers from reserve accounts	25	687,193	1,652,300	300,000
		687,193	2,952,300	300,000
Outflows from financing activities				
Repayment of borrowings	24(a)	(95,779)	(147,700)	(92,242)
Transfers to reserve accounts	25	(649,282)	(46,000)	(1,500,955)
		(745,061)	(193,700)	(1,593,197)
Amount attributable to financing activities		(57,868)	2,758,600	(1,293,197)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	23(b)	2,356,761	2,254,300	3,435,731
Amount attributable to operating activities		2,855,829	(1,196,440)	1,942,216
Amount attributable to investing activities		(1,220,476)	(3,688,690)	(1,727,989)
Amount attributable to financing activities		(57,868)	2,758,600	(1,293,197)
Surplus or deficit after imposition of general rates	23(b)	3,934,246	127,770	2,356,761

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

SHIRE OF MERREDIN
FOR THE YEAR ENDED 30 JUNE 2023
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SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report of Shire of Merredin which is a Class 3 Local Government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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

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

The local government reporting entity

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

Judgements and 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.

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

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, and infrastructure.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current – Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates

This standard will result in a terminology change for significant accounting policies

- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	4,850,490	0	0	0	4,850,490
Grants, subsidies and contributions	4,777,148	0	0	0	4,777,148
Fees and charges	955,099	0	0	0	955,099
Interest revenue	12,075	0	60,632	176,740	249,447
Other revenue	327,025	0	0	0	327,025
Capital grants, subsidies and contributions	0	2,512,864	0	32,419	2,545,283
Total	10,921,837	2,512,864	60,632	209,159	13,704,492

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	4,671,042	0	0	0	4,671,042
Grants, subsidies and contributions	4,086,381	0	0	0	4,086,381
Fees and charges	849,001	0	0	0	849,001
Interest revenue	13,776	0	56,965	1,494	72,235
Other revenue	339,640	0	0	0	339,640
Capital grants, subsidies and contributions	0	1,750,640	0	0	1,750,640
Total	9,959,840	1,750,640	56,965	1,494	11,768,939

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023	2022
	Actual	Actual
	\$	\$
Interest revenue		
Financial assets at amortised cost - self supporting loans	12,075	13,776
Interest on reserve account funds	120,917	0
Trade and other receivables overdue interest	60,632	56,965
Other interest revenue	55,823	1,494
	249,447	72,235

The 2023 original budget estimate in relation to:
 Trade and other receivables overdue interest was \$18,000

Fees and charges relating to rates receivable

Charges on instalment plan 16,774 16,796

The 2023 original budget estimate in relation to:
 Charges on instalment plan was \$17,000

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	29,250	26,000
- Other services – grant acquittals	2,850	0
	32,100	26,000

Employee Costs

Employee benefit costs	3,895,948	3,713,782
Other employee costs	236,709	206,887
	4,132,657	3,920,669

Finance costs

Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	20,850	24,399
	20,850	24,399

Other expenditure

Impairment losses on rates and statutory receivables	57,263	163,248
Sundry expenses	263,171	193,195
	320,434	356,443

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

	Note	2023	2022
		\$	\$
Cash at bank and on hand		12,218,595	11,125,672
Total cash and cash equivalents		12,218,595	11,125,672
Held as			
- Unrestricted cash and cash equivalents		3,953,952	2,470,321
- Restricted cash and cash equivalents		8,264,643	8,655,351
		12,218,595	11,125,672

SIGNIFICANT ACCOUNTING POLICIES

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 with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

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

4. OTHER FINANCIAL ASSETS

(a) Current assets

	2023	2022
	\$	\$
Financial assets at amortised cost		
Self supporting loans receivable	36,834	35,080
	36,834	35,080
Other financial assets at amortised cost		
Self supporting loans receivable	36,834	35,080
	36,834	35,080
Held as		
- Unrestricted other financial assets at amortised cost	36,834	35,080
	36,834	35,080

(b) Non-current assets

	2023	2022
	\$	\$
Financial assets at amortised cost		
Self supporting loans receivable	189,863	226,697
	189,863	226,697
Financial assets at fair value through profit or loss		
Self supporting loans receivable	142,607	136,156
	142,607	136,156
	332,470	362,853
Financial assets at amortised cost		
Self supporting loans receivable	189,863	226,697
	189,863	226,697
Financial assets at fair value through profit or loss		
Units in Local Government House Trust - opening balance	136,157	129,162
Movement attributable to fair value increment	6,450	6,994
Units in Local Government House Trust - closing balance	142,607	136,156

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 24(a) as self supporting loans. Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 21 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

5. TRADE AND OTHER RECEIVABLES

	Note	2023	2022
		\$	\$
Current			
Rates and statutory receivables		733,267	696,690
Trade receivables		253,215	183,998
GST receivable		0	247
Allowance for credit losses of other receivables		(24,156)	(44,208)
Other receivables		10,712	2,285
ATO Liabilities		16	125,824
		973,054	964,836
Non-current			
Rates and statutory receivables		111,077	134,382
		111,077	134,382

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

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

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

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

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

6. INVENTORIES

	Note	2023	2022
		\$	\$
Current			
Fuel and materials		32,708	10,101
		32,708	10,101
Non-current			
Land held for resale		184,000	244,000
		184,000	244,000

The following movements in inventories occurred during the year:

Balance at beginning of year	254,101	254,610
Inventories expensed during the year	(370,882)	(362,482)
Additions to inventory	333,489	361,973
Balance at end of year	216,708	254,101

SIGNIFICANT ACCOUNTING POLICIES

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 resale 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.

Land held for resale (Continued)

Borrowing 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 onto the buyer at this point.

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

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

7. OTHER ASSETS

	2023	2022
	\$	\$
Accrued income	8,472	7,538
Contract assets	325,292	124,929
	<hr/>	<hr/>
	333,764	132,467

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Contract assets

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

Impairment of assets associated with contracts with customers are detailed at Note 2(b).

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings - non-specialised	Buildings - specialised	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2021	2,551,000	2,594,060	28,457,987	33,603,047	176,360	2,925,960	36,705,367
Additions	0	0	61,837	61,837	0	607,580	669,417
Disposals	0	0	0	0	0	(233,629)	(233,629)
Revaluation increments / (decrements) transferred to revaluation surplus	(291,000)	1,291,136	(1,359,155)	(359,019)	0	0	(359,019)
Depreciation	0	(96,516)	(727,341)	(823,857)	(22,369)	(363,413)	(1,209,639)
Transfers	0	0	(4,153,236)	(4,153,236)	26,666	(15,868)	(4,142,438)
Balance at 30 June 2022	2,260,000	3,788,680	22,280,092	28,328,772	180,657	2,920,630	31,430,059
Comprises:							
Gross balance amount at 30 June 2022	2,260,000	6,431,592	42,920,000	51,811,592	288,312	4,825,843	56,725,747
Accumulated depreciation at 30 June 2022	0	(2,642,912)	(20,639,908)	(23,282,820)	(107,655)	(1,905,213)	(25,295,688)
Balance at 30 June 2022	2,260,000	3,788,680	22,280,092	28,328,772	180,657	2,920,630	31,430,059
Additions	12,949	46,794	98,682	158,425	0	1,273,342	1,431,767
Disposals	0	0	(106,322)	(106,322)	0	(424,673)	(530,995)
Depreciation	0	(165,707)	(1,119,713)	(1,285,420)	(27,703)	(419,171)	(1,732,294)
Transfers	0	0	0	0	(26,665)	26,665	0
Balance at 30 June 2023	2,272,949	3,669,767	21,152,739	27,095,455	126,289	3,376,793	30,598,537
Comprises:							
Gross balance amount at 30 June 2023	2,272,949	6,478,386	42,593,682	51,345,017	261,845	5,440,922	57,047,584
Accumulated depreciation at 30 June 2023	0	(2,808,619)	(21,440,943)	(24,249,562)	(135,356)	(2,064,129)	(26,449,047)
Balance at 30 June 2023	2,272,949	3,669,767	21,152,739	27,095,455	126,289	3,376,793	30,598,537

SHIRE OF MERRIDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings						
Land	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Price per hectare / market borrowing rate	
Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent registered valuer	June 2022	Price per square metre / market borrowing rate	
Buildings - specialised	3	Cost approach using current replacement cost	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessments inputs	
Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.						
During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.						
(ii) Cost						
Furniture and equipment		N/A	Cost	N/A	Purchase cost	
Plant and equipment		N/A	Cost	N/A	Purchase cost	

SHIRE OF MERRIDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - Roads	Other infrastructure - Drainage	Other infrastructure - Footpaths	Other infrastructure - Parks & Ovals and Other	Other infrastructure - Other	Total Infrastructure
Balance at 1 July 2021	\$ 131,791,239	\$ 11,375,627	\$ 6,515,828	\$ 5,273,738	\$ 154,956,432	
Additions	1,735,613	0	109,567	1,201,947	3,047,127	
Depreciation	(2,672,251)	(631,570)	(291,652)	(280,085)	(3,875,558)	
Transfers	0	0	0	4,142,435	4,142,435	
Balance at 30 June 2022	\$ 130,854,601	\$ 10,744,057	\$ 6,333,743	\$ 10,338,035	\$ 158,270,436	
Comprises:						
Gross balance at 30 June 2022	177,098,224	24,106,455	9,334,719	11,980,585	222,519,983	
Accumulated depreciation at 30 June 2022	(46,243,623)	(13,362,398)	(3,000,976)	(1,642,550)	(64,249,547)	
Balance at 30 June 2022	\$ 130,854,601	\$ 10,744,057	\$ 6,333,743	\$ 10,338,035	\$ 158,270,436	
Additions	1,679,121	0	0	1,237,399	2,916,520	
Revaluation increments / (decrements) transferred to revaluation surplus	60,079,092	(4,266,110)	(2,207,141)	(4,859,779)	48,746,062	
Depreciation	(2,699,502)	(631,569)	(292,175)	(520,119)	(4,143,365)	
Balance at 30 June 2023	\$ 189,913,312	\$ 5,846,378	\$ 3,834,427	\$ 6,195,536	\$ 205,789,653	
Comprises:						
Gross balance at 30 June 2023	246,853,636	16,163,100	5,327,644	12,092,751	280,437,131	
Accumulated depreciation at 30 June 2023	(56,940,324)	(10,316,722)	(1,493,217)	(5,897,215)	(74,647,478)	
Balance at 30 June 2023	\$ 189,913,312	\$ 5,846,378	\$ 3,834,427	\$ 6,195,536	\$ 205,789,653	

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Infrastructure - Roads	3	Cost Approach (using current replacement cost)	Independent Registered Valuer	June 2023	Replacement costs, condition rating, fair value and useful like assessments inputs.
	Other Infrastructure - Drainage	3	Cost Approach (using current replacement cost)	Independent Registered Valuer	June 2023	Replacement costs, condition rating, fair value and useful like assessments inputs.
	Other Infrastructure - Footpaths	3	Cost Approach (using current replacement cost)	Independent Registered Valuer	June 2023	Replacement costs, condition rating, fair value and useful like assessments inputs.
	Other Infrastructure - Parks & Ovals and Other	3	Cost Approach (using current replacement cost)	Independent Registered Valuer	June 2023	Replacement costs, condition rating, fair value and useful like assessments inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Land	not depreciated
Buildings - non-specialised	20 to 80 years
Buildings - specialised	20 to 80 years
Furniture and equipment	5 to 10 years
Plant and equipment	6 to 15 years
Infrastructure - Roads - Subgrade	not depreciated
Infrastructure - Roads - Pavement	60 to 120 years
Infrastructure - Roads - Surface	20 to 60 years
Other infrastructure - Footpaths	30 to 60 years
Other infrastructure - Parks & Ovals and Other	10 to 100 years
Other infrastructure - Drainage	10 to 80 years

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

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 any accumulated depreciation and impairment losses.

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

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

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

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair. They are subject to subsequent revaluation at the next revaluation date consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings and infrastructure is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings, infrastructure and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

Depreciation on revaluation

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

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

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

Amortisation is included within depreciation in the Statement of Comprehensive Income.

Impairment

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 or losses on disposal

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.

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

11. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 Bonds and deposits held
 Other Accrued Expenses
 Other payables - ESL Liability
 Accrued Interest

	2023	2022
	\$	\$
Sundry creditors	278,819	457,211
Prepaid rates	150,508	129,570
Accrued payroll liabilities	107,139	20,012
Bonds and deposits held	121,792	41,068
Other Accrued Expenses	122,540	12,791
Other payables - ESL Liability	0	803
Accrued Interest	6,851	8,220
	787,649	669,675

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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 any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

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

Prepaid rates

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

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

12. OTHER LIABILITIES

	2023	2022
	\$	\$
Current		
Contract liabilities	86,792	690,949
Capital grant/contributions liabilities	1,201,978	950,618
	1,288,770	1,641,567
Reconciliation of changes in contract liabilities		
Opening balance	690,949	696,814
Additions	86,792	690,949
Revenue from contracts with customers included as a contract liability at the start of the period	(690,949)	(696,814)
	86,792	690,949

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

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

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

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

13. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		99,461	389,989	489,450	95,779	489,450	585,229
Total secured borrowings	24(a)	99,461	389,989	489,450	95,779	489,450	585,229

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Merredin.

The Shire of Merredin has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 21(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 24(a).

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

14. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2023	2022
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	329,317	293,251
Long service leave	242,268	258,037
	<hr/> 571,585	<hr/> 551,288
Total current employee related provisions	<hr/> 571,585	<hr/> 551,288
Non-current provisions		
Employee benefit provisions		
Long service leave	52,979	68,143
	<hr/> 52,979	<hr/> 68,143
Total non-current employee related provisions	<hr/> 52,979	<hr/> 68,143
Total employee related provisions	<hr/> 624,564	<hr/> 619,431

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

15. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
Revaluation surplus - Land - freehold land	\$ 720,415	\$ 0	\$ 720,415	\$ 1,011,415	\$ (291,000)	\$ 720,415
Revaluation surplus - Buildings	23,673,318	0	23,673,318	23,741,337	(68,019)	23,673,318
Revaluation surplus - Furniture and equipment	41,913	0	41,913	41,913	0	41,913
Revaluation surplus - Plant and equipment	1,239,408	0	1,239,408	1,239,408	0	1,239,408
Revaluation surplus - Infrastructure - Roads	65,964,504	60,079,091	126,043,595	65,964,504	0	65,964,504
Revaluation surplus - Other infrastructure - Drainage	30,954,899	(4,266,110)	26,688,789	30,954,899	0	30,954,899
Revaluation surplus - Other infrastructure - Footpaths	11,615,820	(2,207,141)	9,408,679	11,615,820	0	11,615,820
Revaluation surplus - Other infrastructure - Parks & Ovals and Other	2,098,980	(4,859,779)	(2,760,799)	2,098,980	0	2,098,980
	136,309,257	48,746,061	185,055,318	136,668,276	(359,019)	136,309,257

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

16. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2023 Actual	2022 Actual
		\$	\$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	8,264,643	8,655,351
		8,264,643	8,655,351
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	25	6,975,873	7,013,784
Contract liabilities	12	86,792	690,949
Capital grant liabilities	12	1,201,978	950,618
Total restricted financial assets		8,264,643	8,655,351

17. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS

Bank overdraft limit		150,000	150,000
Credit card limit		15,000	15,000
Credit card balance at balance date		5,232	5,462
Total amount of credit unused		170,232	170,462
Loan facilities			
Loan facilities - current		99,461	95,779
Loan facilities - non-current		389,989	489,450
Total facilities in use at balance date		489,450	585,229
Unused loan facilities at balance date		Nil	Nil

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

18. CONTINGENT LIABILITIES

In accordance with the *Contaminated Sites Act 2003*, Department of Water and Environmental Regulation (DWER) has classified the following site as 'possibly contaminated – investigation required':

- Merredin Chandler Road Landfill, Lot 500 On Plan 66111, Merredin

Until the Shire conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the DWER on the need and criteria for remediation of a risk-based approach, the Shire is unable to estimate the potential costs associated with remediation of these sites. This approach is consistent with the DWER Guidelines.

19. CAPITAL COMMITMENTS

	2023	2022
	\$	\$
Contracted for:		
- capital expenditure projects	5,926,294	7,882,915
- plant & equipment purchases	81,074	0
	<hr/>	<hr/>
	6,007,368	7,882,915
Payable:		
- not later than one year	6,007,368	7,882,915

The capital expenditure projects at the end of the current reporting period are for the following:

- Merredin Narambeen Road Construction
- Town Centre & Apex Park Redevelopment
- Merredin Water Tower Conservation Works
- Installation of Standpipe Controller
- Purchase of Light Rigid Truck

The prior year commitments were for the CBD Redevelopment, Apex Park, Reuse Water Network, Cemetery Improvement and Merredin-Narembeen Road projects.

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

20. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual	2023 Budget	2022 Actual
	\$ 14,794	\$ 14,800	\$ 14,433
President's annual allowance	14,794	14,800	14,433
	3,493	3,600	3,608
Deputy President's annual allowance	3,493	3,600	3,608
	71,884	77,500	77,913
All other council member's meeting attendance fees	71,884	77,500	77,913
	90,171	95,900	95,954
20(b)			

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual	2022 Actual
	\$ 771,830	\$ 756,913
Short-term employee benefits	96,820	88,610
Post-employment benefits	13,120	14,955
Employee - other long-term benefits	90,171	95,954
Council member costs	971,941	956,432

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

20. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Sale of goods and services	68	0
Purchase of goods and services	104,100	327,228

Amounts payable to related parties:

Trade and other payables	4,401	0
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Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 20(a) and 20(b).

ii. Other Related Parties

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the Shire.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

SHIRE OF MERREDIN
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FOR THE YEAR ENDED 30 JUNE 2023

21. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) 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.

b) Current and non-current classification

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

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) 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.

f) Superannuation

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

g) Fair value of assets and liabilities

Fair value is the price that the Shire 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 or liability. 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 or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) 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.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire 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 are 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.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire'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.

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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22. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	Rateable Value* \$	2022/23			2022/23			2022/23		
					Actual Rate	Revenue	Actual Interim Rate	Revenue	Actual Total Rate	Revenue	Budget Rate	Revenue	Budget Interim Rate
Gross Rental Valuations	Gross rental valuation	11.26	1,270	18,418,577	2,111,283	1,337	2,112,620	2,111,300	0	2,111,300	\$	1,982,692	
Rural	Unimproved valuation	1,752	323	116,821,300	1,987,039	587	1,987,626	1,987,380	0	1,987,380	\$	1,916,107	
Urban Rural	Unimproved valuation	3,328	46	4,420,650	127,296	0	127,296	127,270	0	127,270	\$	121,396	
Mining	Unimproved valuation	3.22	18	265,662	5,128	1,346	6,474	5,140	0	5,140	\$	5,842	
Power Generation	Unimproved valuation	3.22	13	5,137,000	164,751	(1,130)	163,621	164,760	0	164,760	\$	157,636	
Airstrips	Unimproved valuation	3.22	1	218,000	7,052	0	7,050	7,050	0	7,050	\$	6,288	
Total general rates		1,671	145,282,189	4,402,549	2,140	4,404,689	4,402,900	0	4,402,900	0	\$	4,189,961	
Minimum Payment													
Gross Rental Valuations	Gross rental valuation	910	217		197,470	0	197,470	197,470	0	197,470	\$	227,500	
Rural	Unimproved valuation	1,130	123		138,990	0	138,990	138,990	0	138,990	\$	141,250	
Urban Rural	Unimproved valuation	1,130	35		39,550	0	39,550	39,550	0	39,550	\$	42,940	
Mining	Unimproved valuation	200	16		3,200	0	3,200	3,200	0	3,200	\$	2,800	
Power Generation	Unimproved valuation	1,130	3		3,390	0	3,390	3,390	0	3,390	\$	3,390	
Airstrips	Unimproved valuation	1,130	0		0	0	0	0	0	0	\$	0	
Total minimum payments		394	0	382,600	0	382,600	382,600	0	382,600	0	\$	417,880	
Total general rates and minimum payments		2,065	145,282,189	4,785,149	2,140	4,787,289	4,785,500	0	4,785,500	0	\$	4,607,841	
Ex-gratia Rates	Gross rental valuation												
Ex-gratia Rates	Total amount raised from rates (excluding general rates)												
Total Rates		0	0	63,201	0	63,201	63,201	0	65,700	0	\$	63,201	
Rate instalment interest													
Rate overdue interest													
The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.													
<i>*Rateable Value at time of raising of rate.</i>													

*Rateable Value at time of raising of rate.

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

23. DETERMINATION OF SURPLUS OR DEFICIT

Note	2022/23			2021/22		
	2022/23		Budget	2021/22		
	(30 June 2023)	Carried Forward)	(30 June 2023)	Carried Forward)	(30 June 2022)	Carried Forward)
(a) Non-cash amounts excluded from operating activities						
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .						
Adjustments to operating activities						
Less: Profit on asset disposals		(166,999)		(157,200)		(14,418)
Less: Fair value adjustments to financial assets at fair value through profit or loss		(6,450)		0		(6,994)
Add: Loss on disposal of assets		150,546		231,600		43,541
Add: Depreciation		5,875,660		3,607,000		5,085,197
Non-cash movements in non-current assets and liabilities:						
Pensioner deferred rates		23,305		0		(3,310)
Employee benefit provisions		(15,164)		0		(8,785)
Inventory		60,000		0		0
Non-cash amounts excluded from operating activities		5,920,898		3,681,400		5,095,231
(b) Surplus or deficit after imposition of general rates						
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.						
Adjustments to net current assets						
Less: Reserve accounts	25	(6,975,873)		(5,407,484)		(7,013,784)
Less: Financial assets at amortised cost - self supporting loans	4(a)	(36,834)		0		(35,080)
Add: Current liabilities not expected to be cleared at end of year						
- Current portion of borrowings	13	99,461		147,700		95,779
- Employee benefit provisions		0		(552,420)		0
Total adjustments to net current assets		(6,913,246)		(5,812,204)		(6,953,085)
Net current assets used in the Statement of Financial Activity						
Total current assets		13,594,955		7,345,332		12,268,155
Less: Total current liabilities		(2,747,483)		(1,405,358)		(2,958,309)
Less: Total adjustments to net current assets		(6,913,246)		(5,812,204)		(6,953,085)
Surplus or deficit after imposition of general rates		3,934,246		127,770		2,356,761

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

24. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual						Budget					
		Principal at 1 July 2021	New Loans During 2021-22	Principal Repayments During 2021-22	Principal at 30 June 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	
Central Eastern Accommodation and Care Alliance	382,226	\$ 0	\$ (58,833)	\$ 323,393	\$ 0	\$ (60,699)	\$ 262,694	\$ 323,393	\$ 0	\$ (60,700)	\$ (51,900)	\$ 262,693	
CBD Revvelopment	0	0	0	0	0	0	0	0	0	0	0	0	
Total	382,226	0	(58,833)	323,393	0	(60,699)	262,694	323,393	0	1,300,000	1,300,000	(112,600)	1,510,793
Self Supporting Loans													
Merriville	295,246	0	(33,410)	261,836	0	(35,080)	226,756	271,506	0	(35,100)	0	236,406	
Total Self Supporting Loans	295,246	0	(33,410)	261,836	0	(35,080)	226,756	271,506	0	(35,100)	0	236,406	
Total Borrowings	13	677,472	0	(92,243)	585,229	0	(95,779)	489,450	594,899	1,300,000	(147,700)	1,747,199	
Self supporting loans are financed by payments from third parties. These are shown in Note 4 as other financial assets at amortised cost.													
All other loan repayments were financed by general purpose revenue.													
Borrowing Finance Cost Payments													
Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due			Actual for year ending	Budget for year ending	Actual for year ending	Budget for year ending	Actual for year ending	Budget for year ending
								30 June 2023	30 June 2023	30 June 2023	30 June 2023	30 June 2022	30 June 2022
Central Eastern Accommodation and Care Alliance	217	WATC	3.15%	3/01/2027				\$ (8,775)	\$ (9,700)	\$ (9,700)	\$ (9,700)	\$ (10,623)	\$ (10,623)
Total								(8,775)	(9,700)	(9,700)	(9,700)	(10,623)	(10,623)
Self Supporting Loans Finance Cost Payments													
Merriville	215	WATC	4.94%	1/10/2028				(12,075)	(12,500)	(12,500)	(12,500)	(13,776)	(13,776)
Total Self Supporting Loans Finance Cost Payments								(12,075)	(12,500)	(12,500)	(12,500)	(13,776)	(13,776)
Total Finance Cost Payments								(20,850)	(22,200)	(22,200)	(22,200)	(24,399)	(24,399)

* WA Treasury Corporation

SHIRE OF MERREDIN
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. RESERVE ACCOUNTS	2023		2023		2023		2023		2023		2023		2022	
	Actual	Opening Balance	Actual	Transfer to	Actual	Closing Balance	Budget	Opening Balance	Budget	Transfer to	Budget	Closing Balance	Actual	Opening Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council														
(a) Plant Replacement Reserve	1,171,986	18,966	(461,824)		729,128	1,171,986	5,000	(650,000)	526,986		916,986	555,000	(300,000)	1,171,986
(b) Buildings Reserve	1,034,508	88,719	0	1,123,227	1,034,508	8,100	(450,000)	592,608	934,508	100,000	0	1,034,508		
(c) Land & Development Reserve	1,573,763	26,933	0	1,600,696	1,573,763	12,400	0	1,586,163	1,288,763	285,000	0	1,573,763		
(d) Apex Park Redevelopment Reserve	402,393	6,639	(104,561)	304,471	402,393	900	(286,300)	116,993	302,393	100,000	0	402,393		
(e) ICT Reserve	316,632	5,352	(28,155)	283,829	316,632	2,500	0	319,132	316,632	0	0	316,632		
(f) Disaster Relief Reserve	247,284	4,232	0	251,516	247,284	1,900	0	249,184	247,284	0	0	247,284		
(g) Cummins Street Units Reserve	61,254	843	(15,687)	46,410	61,255	500	0	61,755	61,254	0	0	61,254		
(h) Recreation Facilities Reserve	911,064	15,592	0	926,656	911,064	7,200	0	918,264	911,064	0	0	911,064		
(i) Waste Management Reserve	374,651	6,412	0	381,063	374,651	2,900	(120,000)	257,551	374,651	0	0	374,651		
(j) Unspent Capital Works Reserve	388,575	6,308	0	374,883	368,575	1,600	0	370,175	88,575	280,000	0	368,575		
(k) Merredin-Narambeen Road	180,955	46,2,942	(76,966)	596,931	180,955	100	(146,000)	35,055	0	180,955	0	180,955		
(l) Leave reserve	30,719	6,344	0	377,063	370,718	2,900	0	373,618	370,719	0	0	370,719		
	7,013,784	649,282	(687,193)	6,975,873	7,013,784	46,000	(1,652,300)	5,407,484	5,812,829	1,500,955	(300,000)	7,013,784		

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account Restricted by council	Purpose of the reserve account
(a) Plant Replacement Reserve	Ongoing To be utilised to fund future capital plant purchases.
(b) Buildings Reserve	Ongoing To be utilised to fund future building construction and major maintenance within the Shire of Merredin.
(c) Land & Development Reserve	Ongoing To be utilised to fund major land development/purchases within the Shire of Merredin.
(d) Apex Park Redevelopment Reserve	Ongoing To be utilised to fund the redevelopment of works at Apex Park.
(e) ICT Reserve	Ongoing To be utilised to fund future information and communications technology (ICT) within the Shire of Merredin.
(f) Disaster Relief Reserve	Ongoing To be utilised to contribute to liabilities arising from a declared natural disaster that meets Disaster Recovery Funding Arrangements WA (DRFAWA) eligibility minimum spend.
(g) Cummins Street Units Reserve	Ongoing To be utilised to full maintenance and capital costs associated with Council owned units in Cummings Street Merredin.
(h) Recreation Facilities Reserve	Ongoing To be utilised to fund future development and major renewals in relation to Recreation.
(i) Waste Management Reserve	Ongoing To be utilised for the collection, transport, storage, treatment, processing, sorting, recycling or disposal of waste; or the provision of receptacles for the temporary deposit of waste; or the provision and management of waste facilities, machinery for the disposal of waste and processes for dealing with waste.
(j) Unspent Capital Works Reserve	Ongoing To be utilised for the quarantining of Grant Monies awaiting completion of Works.
(k) Merredin-Narambeen Road	Ongoing To be utilised for the maintenance, renewal and upgrade of the Merredin-Narambeen Road.
(l) Leave reserve	Ongoing To be utilised to fund staff leave as required



Auditor General

INDEPENDENT AUDITOR'S REPORT 2023 Shire of Merredin

To the Council of the Shire of Merredin

Opinion

I have audited the financial report of the Shire of Merredin (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Merredin for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.



Jordan Langford-Smith
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
16 November 2023

Administration Office

(08) 9041 1611
PO Box 42, Merredin WA 6415
Fax (08) 9041 2379
merredin.wa.gov.au
📍 Cnr King and Barrack Streets, Merredin WA 6415

Central Wheatbelt Visitor Centre

(08) 9041 1666
wheatbelttourism.com
📍 85 Barrack Street Merredin WA 6415

Cummins Theatre

(08) 9041 1325
cumminstheatre.com.au
📍 31 Bates Street Merredin WA 6415

Merredin Library

(08) 9041 1222
📍 22 Coronation Street Merredin WA 6415

Merredin District Olympic Swimming Pool

(08) 6140 1257
📍 1 Throssell Rd, Merredin WA 6415

Merredin Regional Community & Leisure Centre

(08) 9041 3033
merredinleisurecentre.com.au
📍 Bates Street Merredin WA 6415



#innovatingthewheatbelt
(08) 9041 1611 | admin@merredin.wa.gov.au | merredin.wa.gov.au

5. General Business

In accordance with Section 5.27 of the *Local Government Act 1995*, and Regulation 15 of the *Local Government (Administration) Regulations 1996*, electors present at the Annual General Meeting of Electors are invited to raise any items of general business for discussion, this includes any questions from the general public.

The following questions have been submitted prior to the commencement of the Annual Electors Meeting. A response will be provided during the meeting and in the minutes.

Mr Spike Jones of Merredin

I asked the Shire for years for a large wheat sheaf as a tourist attraction for our town, possibly built by the Men's Shed, roughly as high as a Western Power pole, is there any update on this?

A: The A/CEO advised she will take the question on notice to allow the Administration to go through history records, conduct further investigation, and provide an answer.

The below answer was provided in writing to Mr Jones:

Unfortunately, due to staff turnover, no records regarding this project have been located. While we encourage community members to share their ideas with Council, art projects such as these are more suited to local Art Groups, such as Meridian Arts, the Fine Arts Society, or even the Merredin Men's Shed.

Please note, installation requests must be brought to Council for approval prior to the project commencement to ensure a suitable location is found.

Mr Spike Jones of Merredin

Is it possible for the Shire to install a pathway to the cemetery so people walking, and on gophers can visit loved ones?

A: The A/CEO advised that she will investigate the possibility of installing a pathway with the Executive Manager Engineering Services and they will look at the Footpath Asset Management Plan to see when and if it will be possible.

The following questions were submitted during the Annual Electors Meeting

Ms Dionne Alberti of Merredin

Ms Dionne Alberti made a statement regarding her dissatisfaction of the current state the Shire of Merredin is operating in and wanted to show her support for the current Councillors and Council Staff, and that there were invested community members by attending the meeting. She stated that she believes the Shire needs to work better with the community by sharing information and providing updates to allow the community to know where things are at and for them to provide the Shire with updates on where they are at as a community.

The Shire President thanked Ms Dionne Alberti for her statement and explained that as there was no question asked, no response will be provided.

Mr Paul Boehme of Merredin

Does the Shire of Merredin have any plans moving forward on whether there will be more daycare facilities in town?

A: The Shire President advised that Council are aware of the issues and have spoken to local members of parliament about them. The Shire needs to have open dialogue with companies such as REED and have conversations on how the Shire can assist them. The issues are being talked about and haven't been forgotten however it is a huge financial impost for the Shire.

Ms Dionne Alberti of Merredin

You have just spoken about daycare being an ongoing issue but what is the Shire doing to reduce the issue? Has the Shire actively spoken to service providers?

A: The Shire President advised that the Shire currently hasn't spoken to any service providers.

Ms Dionne Alberti of Merredin

If the Shire doesn't speak to service providers how will you know what you can move forward with. The building Playgroup currently run out of, is there possibility to do something there? Can resources be put aside to allow for the Shire to look into this issue?

A: The Shire President advised that this is something the Shire can look at and make some approaches.

The Shire President referred the question to the Deputy President to provide a further answer.

A: The Deputy President advised that this issue has been raised on a number of occasions however the Shire has not proactively investigated it. As a Council we need to be proactive by showing our support and being on the front foot.

Mr Paul Boehme of Merredin

Does the Shire have any future plans to redevelop the swimming pool?

A: The A/CEO advised that she would take this question on notice.

The below answer was provided in writing to Mr Boehme:

Currently, the Shire does not have plans to redevelop the swimming pool. However, Council are engaging a consultant to develop a Strategic Recreation Master Plan which will encompass the pool facility and provide Council with information to utilise when making decisions on future works to be carried out.

6. Closure

There being no further business, the President thanked those in attendance and declared the meeting closed at 6:19pm.

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Regional Development Assessment Panel Minutes

Meeting Date and Time: Thursday, 18 April 2024; 9.30am
Meeting Number: RDAP/9
Meeting Venue: 140 William Street, Perth
Public Observing: Online

A recording of the meeting is available via the following link:
[RDAP/9 - 18 April 2024 - Shire of Merredin - City of Busselton - Shire of Harvey](#)

PART A – INTRODUCTION

1. Opening of Meeting, Welcome and Acknowledgement
2. Apologies
3. Members on Leave of Absence
4. Noting of Minutes

PART B – SHIRE OF MERREDIN

1. Declaration of Due Consideration
2. Disclosure of Interests
3. Form 1 DAP Applications
 - 3.1 Lot 5 Robartson Road, Merredin – Battery Energy Storage System – DAP/24/02631
4. Form 2 DAP Applications
5. Section 31 SAT Reconsiderations

PART C – CITY OF BUSSELTON

1. Declaration of Due Consideration
2. Disclosure of Interests
3. Form 1 DAP Applications
 - 3.1 Lot 101 (1603) Wildwood Road, Yallingup – Rural Holiday Resort – DAP/23/02617
4. Form 2 DAP Applications
5. Section 31 SAT Reconsiderations

PART D – SHIRE OF HARVEY

1. Declaration of Due Consideration
2. Disclosure of Interests


Tony Arias
Presiding Member, Regional DAP

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3. Form 1 DAP Applications
 - 3.1 Lot 565 Paris Road, Australind – Convenience Store – DAP/23/02586

4. Form 2 DAP Applications
5. Section 31 SAT Reconsiderations

PART E – OTHER BUSINESS

1. State Administrative Tribunal Applications and Supreme Court Appeals
2. General Business
3. Meeting Closure


Tony Arias
Presiding Member, Regional DAP

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Attendance

<i>Specialist DAP Members</i>	<i>DAP Secretariat</i>
Tony Arias (Presiding Member)	Ashlee Kelly
Lindsay Baxter (Deputy Presiding Member)	Zoe Hendry
Neema Premji	

Part B – Shire of Merredin

<i>Local Government DAP Members</i>	<i>Officers in Attendance</i>
Cr Megan Simmonds	Peter Zenni
Cr Renee Manning	John Merrick
	Paul Bashall

Part C – City of Busselton

<i>Local Government DAP Members</i>	<i>Officers in Attendance</i>
Cr Kate Cox	Andrew Watts
Cr Anne Ryan	Adam Prestage
	Anne Ryan

Part D – Shire of Harvey

<i>Local Government DAP Members</i>	<i>Officers in Attendance</i>
Cr Craig Carbone	Elizabeth Edwards
Cr Michelle Campbell	

Applicant and Submitters

Part B – Shire of Merredin

Michael Taylforth (Land Insights)
Rebekah Hampson (Land Insights)
Guy Beesley (Nomad Energy)


Tony Arias
Presiding Member, Regional DAP



Part C – City of Busselton

Andrew Jones

John White (Kwokka Pty Ltd)

Mark Zed (Dougs Farm Pty Ltd)

Pieter Visser

Marc Halsall (Halsall and Associates)

Part D – Shire of Harvey

Paul McQueen (Lavan)

Leigh Caddy (element)

Members of the Public / Media

There was 1 member of the public in attendance.

Observers via livestream

There were 6 persons observing the meeting via the livestream.


Tony Arias
Presiding Member, Regional DAP

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PART A – INTRODUCTION

1. Opening of Meeting, Welcome and Acknowledgement

The Presiding Member declared the meeting open at 9.36am on 18 April 2024 and acknowledged the traditional owners and paid respect to Elders past and present of the land on which the meeting was being held.

The Presiding Member announced the meeting would be run in accordance with the DAP Standing Orders 2024 under the *Planning and Development (Development Assessment Panels) Regulations 2011*.

1.1 Announcements by Presiding Member

The Presiding Member advised that panel members may refer to technical devices, such as phones and laptops, throughout the meeting to assist them in considering the information before them.

The meeting was recorded and livestreamed on the DAP website in accordance with regulation 40(2A) of the *Planning and Development (Development Assessment Panels) Regulations 2011*. Members were reminded to announce their name and title prior to speaking.

2. Apologies

Nil

3. Members on Leave of Absence

Nil

4. Noting of Minutes

DAP members noted that signed minutes of previous meetings are available on the [DAP website](#).



PART B – SHIRE OF MERREDIN

1. Declaration of Due Consideration

All members declared that they had duly considered the documents contained within Part B of the Agenda and Part B of the Additional Information.

2. Disclosure of Interests

In accordance with section 2.4.9 of the DAP Code of Conduct 2024, DAP Member, Cr Megan Simmonds and Cr Renee Manning, declared that they had participated in a prior Council meeting in relation to the application at Item 3.1. However, under section 2.1.2 of the DAP Code of Conduct 2024, Cr Simmonds and Cr Manning acknowledged that they are not bound by any previous decision or resolution of the local government and undertakes to exercise independent judgment in relation to any DAP application before them, which will be considered on its planning merits.

In accordance with section 3.3 of the DAP Code of Conduct 2024, the Presiding Member determined that the members listed above, who had disclosed an impartiality interest, were permitted to participate in the discussion and voting on the item.

3. Form 1 DAP Applications

3.1 Lot 5 Robartson Road, Merredin – Battery Energy Storage System – DAP/24/02631

Deputations and Presentations

Michael Taylforth (Land Insights) addressed the DAP in support of the recommendation for the application at Item 3.1.

Shire of Merredin officers addressed the DAP in relation to the application at Item 3.1 and responded to questions from the panel.


Tony Arias
Presiding Member, Regional DAP

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REPORT RECOMMENDATION

Moved by: Lindsay Baxter

Seconded by: Neema Premji

That the Regional Development Assessment Panel resolves to:

1. **Approve** DAP Application reference DAP/24/02631 and accompanying plans (Attachment 12.2A) in accordance with Clause 68 of Schedule 2 (Deemed Provisions) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, and the provisions of **Clause 3.4.2 (b)** of the Shire of Merredin Local Planning Scheme No. 6, subject to the following conditions:

Conditions

1. The submission and approval of a dedicated Construction Management Plan (CMP), including a transport impact assessment, details showing the proposed interim and longer-term facilities including building/structure setbacks, carparking facility, landscaping/ screening etc, to the satisfaction of the local government.
2. The removal of all construction infrastructure once the facility has been completed to the satisfaction of the local government.
3. The preparation and lodgement of a Drainage Management Plan (DMP) to contain all drainage on site to the satisfaction of the local government.
4. The design and location of on-site effluent systems for the construction phase as well as the longer term to be designed and located to the satisfaction of the local government.
5. Compliance with the Bushfire Management Plan (BMP) dated 14 December 2023 recommendations (including the Bushfire Risk Assessment & Management Report).
6. Any new crossover to Robartson Road shall be located and constructed to the satisfaction of the local government.

Advice Notes

1. If the development, the subject of this approval, is not substantially commenced within a period of 24 months from the date of the approval, the approval will lapse and be of no further effect. For the purposes of this condition, the term "substantially commenced" has the meaning given to it in the *Planning and Development (Local Planning Schemes) Regulations 2015* as amended from time to time.
2. If an applicant or owner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.


Tony Arias
Presiding Member, Regional DAP

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

AMENDING MOTION

Moved by: Lindsay Baxter

Seconded by: Neema Premji

That Advice Note No.1 be deleted, inserted as Condition No.1 and the remaining Conditions and Advice Notes be renumbered accordingly to read as follows:

If the development, the subject of this approval, is not substantially commenced within a period of 4 years 24 months from the date of the approval, the approval will lapse and be of no further effect. For the purposes of this condition, the term "substantially commenced" has the meaning given to it in the Planning and Development (Local Planning Schemes) Regulations 2015 as amended from time to time.

The Amending Motion was put and CARRIED UNANIMOUSLY.

REASON: To provide additional flexibility for the substantial commencement date given the current delays and shortages with building construction.

REPORT RECOMMENDATION (AS AMENDED)

That the Regional Development Assessment Panel resolves to:

1. **Approve** DAP Application reference DAP/24/02631 and accompanying plans (Attachment 12.2A) in accordance with Clause 68 of Schedule 2 (Deemed Provisions) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, and the provisions of **Clause 3.4.2 (b)** of the Shire of Merredin Local Planning Scheme No. 6, subject to the following conditions:

Conditions

1. If the development, the subject of this approval, is not substantially commenced within a period of 4 years from the date of the approval, the approval will lapse and be of no further effect. For the purposes of this condition, the term "substantially commenced" has the meaning given to it in the Planning and Development (Local Planning Schemes) Regulations 2015 as amended from time to time.
2. The submission and approval of a dedicated Construction Management Plan (CMP), including a transport impact assessment, details showing the proposed interim and longer-term facilities including building/structure setbacks, carparking facility, landscaping/ screening etc, to the satisfaction of the local government.
3. The removal of all construction infrastructure once the facility has been completed to the satisfaction of the local government.


Tony Arias
Presiding Member, Regional DAP

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4. The preparation and lodgement of a Drainage Management Plan (DMP) to contain all drainage on site to the satisfaction of the local government.
5. The design and location of on-site effluent systems for the construction phase as well as the longer term to be designed and located to the satisfaction of the local government.
6. Compliance with the Bushfire Management Plan (BMP) dated 14 December 2023 recommendations (including the Bushfire Risk Assessment & Management Report).
7. Any new crossover to Robartson Road shall be located and constructed to the satisfaction of the local government.

Advice Notes

1. If an applicant or owner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.
2. The applicant is advised that granting of development approval does not constitute a building permit and that an application for relevant building permits must be submitted to the Shire of Merredin and be approved before any work requiring a building permit can commence on site.

The Report Recommendation (as amended) was put and CARRIED UNANIMOUSLY.

REASON: The Panel was satisfied that the proposed development comprising Battery Energy Storage System and related battery packs, inverters, transformers and control systems is appropriately considered as a 'use not listed' under the Shire's Scheme and therefore a discretionary land use within the 'General Farming' zone and capable of being approved.

Its location adjacent the Western Power's Merredin Terminal to the south and Merredin Solar Farm to the east/ southeast and proximity to other energy infrastructure assets provides an appropriate locational context.

The subject site is cleared and relatively flat with no remnant vegetation contained and the closest sensitive receptor is over 2km away from the site and does not create undesirable environmental impacts.

Whilst the site is zoned General Farming in the Shire's Scheme the proposed development has a small footprint with the majority of the lot to continue to be used for rural purposes. The Panel considered the proposed development was consistent with the applicable planning framework and consistent with the objectives of the General Farming zone.


Tony Arias
Presiding Member, Regional DAP

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4. Form 2 DAP Applications

Nil

5. Section 31 SAT Reconsiderations

Nil

Cr Megan Simmonds and Cr Renee Manning (Local Government DAP Member, Shire of Merredin) left the panel at 9.51am.


Tony Arias
Presiding Member, Regional DAP

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PART C – CITY OF BUSSELTON

Cr Kate Cox and Cr Anne Ryan (Local Government DAP Member, City of Busselton) joined the panel at 9.51am.

1. Declaration of Due Consideration

All members declared that they had duly considered the documents contained within Part C of the Agenda and Part C of the Additional Information.

2. Disclosure of Interests

Nil

3. Form 1 DAP Applications

3.1 Lot 101 (1603) Wildwood Road, Yallingup – Rural Holiday Resort – DAP/23/02617

Deputations and Presentations

Andrew Jones addressed the DAP against the recommendation for the application at Item 3.1.

John White (Kwikka Pty Ltd) addressed the DAP against the recommendation for the application at Item 3.1 and responded to questions from the panel.

Mark Zed (Dougs Farm Pty Ltd) addressed the DAP against the recommendation for the application at Item 3.1 and responded to questions from the panel.

Pieter Visser addressed the DAP against the recommendation for the application at Item 3.1 and responded to questions from the panel.

Marc Halsall (Halsall and Associates) addressed the DAP in support of the recommendation for the application at Item 3.1 and responded to questions from the panel.

The City of Busselton officers addressed the DAP in relation to the application at Item 3.1 and responded to questions from the panel.


Tony Arias
Presiding Member, Regional DAP

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REPORT RECOMMENDATION

Moved by: Lindsay Baxter

Seconded by: Neema Premji

That the Regional DAP resolves to:

1. **Approve** DAP Application reference DAP/23/2617 and accompanying plans (A0.1 Rev 0, A0.2 Rev 1, A0.3 Rev 1, A0.4 Rev 0, A0.5 Rev 0, A0.6 Rev 0, A0.7 Rev 0, A0.8 Rev 0, A0.9 Rev 0, A0.10 Rev 0 and Figure 1) in accordance with Clause 68 of Schedule 2 (Deemed Provisions) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, and the provisions of the City of Busselton Local Planning Scheme No. 21, subject to the following conditions:

Conditions

1. This decision constitutes planning approval only and is valid for a period of four years from the date of approval. If the subject development is not substantially commenced within the specified period, the approval shall lapse and be of no further effect.
2. The development hereby approved shall be undertaken in accordance with the Approved Development Plans (enclosed), including any notes placed thereon in red, except as may be modified by the following conditions.
3. The main facilities building component of the Rural Holiday Resort, incorporating dining, bar and other related amenities is for use only by guests staying in the short stay accommodation.

Prior to Commencement of Any Works Conditions:

4. The development hereby approved, or any works required to implement the development, shall not commence until the following plans or details have been submitted to the City and have been approved in writing:
 - 4.1 Notification in the form of a section 70A notification, pursuant to the *Transfer of Land Act 1893* (as amended) is to be placed on the Certificates of Title of Lot advising that:

This land is within a bushfire prone area as designated by an Order made by the Fire and Emergency Services Commissioner. The approval of the Rural Holiday Resort is conditional upon the details contained within the Bushfire Management Plan (BMP) prepared by Envision Bushfire Protection (Version V4) dated March 2024 (As Amended) and the accompanying Bushfire Emergency Evacuation Plan (BEEP).

The Rural Holiday Resort hereby approved is to be made available for temporary accommodation purposes only. A single Chalet or suite shall not be occupied by any one person, family or group of persons (two persons or more) for a period exceeding 3 months (consecutively or intermittently) within any 12 month period.


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Presiding Member, Regional DAP

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A copy of the Certificate of Title with the section 70A notification registered against it, or Landgate lodgement receipt, is to be provided to the City.

- 4.2 A Waste Management Plan.
- 4.3 A Construction Management Plan.
- 4.4 A schedule of the final materials, finishes and colours, which shall be generally consistent with the approved plans. The schedule shall include details of the type of materials proposed to be used, including their colour and texture.
- 4.5 A detailed plan which shows natural ground levels, finished ground levels and finished floor levels (in metres AHD)
- 4.6 The parking area(s) (minimum 68 car parking bays), primary driveway and point(s) of ingress and egress [including crossover(s) to Wildwood Road] shall be designed, constructed, sealed, drained and marked.
- 4.7 Details of the finished treatment of all hard surfaced areas to be used for the driveway and manoeuvring areas as shown on the Approved Development Plans
- 4.8 Details of stormwater and surface water drainage.
- 4.9 Details of the proposed vehicular access crossover and necessary road upgrades to Wildwood Road which shall be designed and constructed to the specifications and satisfaction of City of Busselton.
- 4.10 Details of the finished treatment of the Emergency Access Way, including upgrades to existing vehicular crossover to Wildwood Road and access leg to comply with bushfire requirements and which shall be designed and constructed to the specifications and satisfaction of City of Busselton.
- 4.11 Landscape Plan for the site and adjoining Wildwood Road road reserve. If the development is to be staged, the landscaping plan shall detail which portions of the landscaping is to be installed upon the completion of each stage. The Landscape plan shall address:
 - a) Screening between buildings on site;
 - b) Screening of headlight glare for adjacent properties; and
 - c) All planting and reticulation requirements on site.
- 4.12 Details of signage, including but not limited to the design, materials and levels of illumination (where applicable).



- 4.13 A suitably qualified Fauna Habitat expert shall:
 - a) Undertake a Fauna Habitat Survey to identify Black Cockatoo and Western Ringtail Possum habitat trees to be retained.
 - b) Provide a map and GPS co-ordinates of trees to be retained to the contractor to ensure no clearing is undertaken.
 - c) Trees identified for retention shall be clearly marked with flagging tape and numbered tags.
- 4.14 Lighting Management Plan consistent with the 'dark sky principles' and the requirements of *Australian Standard AS 4282—2023 Control of the obtrusive effects of outdoor lighting*, including no use of flood lights and not causing light emissions off site.
- 4.15 A Noise Management Plan detailing the control of all noise emanating from the property including (but not limited to) loading docks, service bays, waste management/ bin areas, exhaust air outlets, air conditioning plants, business activities and amplified music.
- 4.16 A Tourism Facilities Management Plan detailing:
 - 24 hour on-site management presence;
 - Implementation of the approved Noise Management Plan;
 - No Amplified music after 6pm;
 - Advice for guests of agricultural implications;
 - Operating hours of the Main Facilities Building from 7am to 10pm.
 - Management of guests leaving the site;
 - Complaints and conflict resolution process;
5. The development hereby approved, or any works required to implement the development, shall not commence until the following contributions have been paid to the City:
 - 5.1 A contribution of \$32,856.00 towards community facilities in the Rural Remainder precinct.
 - 5.2 A contribution of 1% of the Estimated Cost of Development ('ECD') for the provision of public art in accordance with Local Planning Policy 4.4 Percent for Art.

Alternatively, the Applicant may make satisfactory arrangements with the City to provide public art works of the same value within the development site.



Prior to Occupation/Use of the Development Conditions:

6. The development hereby approved shall not be occupied, or used, until all plans, details or works required by Conditions 3 and 4 have been implemented; and the following conditions complied with:
 - 6.1 Information has been provided to the City demonstrating that the "Prior to occupation of buildings" measures contained in Section 6 'Responsibilities for implementation and management of bushfire measures; Table 6: Responsibilities for implementation and management of the bushfire measures' of the approved *Bushfire Management Plan (BMP)* prepared by Envision Bushfire Protection (Version V4) dated March 2024 (as Amended) have been implemented.
 - 6.2 Crossovers located and constructed to the City's specifications.
 - 6.3 All vehicle parking, access ways, footpaths and external lighting shall be constructed to a minimum standard in accordance with the Australian Standard for Parking Facilities - Off-Street Car Parking (AS 2890.1) and shall be developed in the form and layout depicted on the approved plans to the satisfaction of the City.
 - 6.4 Accessible car parking and access shall be provided and designed in accordance with the Australian Standard for Parking Facilities - Off-Street Car Parking for people with disabilities (AS 2890.6).
 - 6.5 The portion of land (subject to survey) shown in the approved development plans 'Figure 1' shall be ceded as road reserve free of cost and without any payment of compensation to the Crown within 90 days of occupation of the development.

On-going Conditions:

7. The works undertaken to satisfy Conditions 3 and 5 shall be subsequently maintained for the life of the development and the following conditions shall be complied with:
 - 7.1 The Rural Holiday Resort hereby approved is to be made available for temporary accommodation purposes only and shall not be occupied by any one person, family or group of persons (two persons or more) for a period exceeding 3 months (consecutively or intermittently) within any 12 month period.
 - 7.2 The Bushfire Management Plan prepared by Envision Bushfire Protection (Version V4) dated March 2024 (as amended) shall be implemented and maintained in accordance with the approval details and any recommendations therein.



- 7.3 Landscaping and reticulation shall be maintained in accordance with the approved Landscaping Plan to the satisfaction of the City. Unless otherwise first agreed in writing, any trees or plants which, within a period of five years from first planting, are removed, die or, are assessed by the City as being seriously damaged, shall be replaced within the next available planting season with others of the same species, size and number as originally approved.
- 7.4 The lighting detailed within the Approved Lighting Management Plan shall be subsequently maintained for the life of the development.
- 7.5 A 24-hours on-site management presence shall be provided to service the Rural Holiday Resort.

Advice Notes

1. If the applicant and/or owner are aggrieved by this decision, there may also be a right of review under the provisions of Part 14 of the *Planning and Development Act 2005*. A review must be lodged with the State Administrative Tribunal, and must be lodged within 28 days of the decision being made.
2. This Decision Notice grants development approval to the development the subject of this application. It cannot be construed as granting development approval for any other structure shown on the Approved Development Plans, which was not specifically included in this application.
3. For the purposes of this condition, the term “substantially commenced” has the meaning given to it in the *Planning and Development (Local Planning Schemes) Regulations 2015* as amended from time to time. Please note it is the responsibility of the applicant / owner to ensure that this development approval remains current and does not lapse.
4. In accordance with the provisions of the *Building Act 2011*, and *Building Regulations 2012*, an application for a building permit must be submitted to, and approval granted by the City, prior to the commencement of the development hereby permitted.
5. In accordance with the requirements of the *Local Government (Uniform Local Provisions) Regulations 1996*, you are hereby notified that any vehicle access from the land to a road or other public thoroughfare must be in accordance with the City's adopted *Crossover Policy and Vehicle Crossovers Technical Specification*.

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Presiding Member, Regional DAP

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6. In relation to the lodgement of a Section 70A, a notification can be pre-filled out via [Landgate's website](#) and needs to be submitted to the City for execution in its 'true form' - it must be an original copy with ink signatures, printed on double sides. You may either post the notification to the City or submit it in person. The Notification will be signed by the City's CEO and Mayor and have the Common Seal affixed. You will be notified once the document has been executed and may choose to come and collect or request it be posted. You must then lodge the document with Landgate (Perth office), and you will be given a receipt for the lodgement. A copy of the receipt provided by you to the City will clear your condition requiring a Section 70A notification.
7. You are advised that the 'external materials' shall comprise of 'prescribed materials' as identified by the City of Busselton *Local Planning Scheme No.21* which are defined as follows –

"external surfaces" means the external walls and cladding (if any), external doors, external door and window frames, columns, roofs, fences and any surface of a building or work visible from the exterior of a building or work; and

'prescribed materials' means materials with dark tones or dark colouring and of low reflective quality or materials which are painted or similarly treated with dark toned or dark coloured paint or pigment of low reflective quality"

8. The Construction Management Plan is required to address the following issues:
 - a) public safety and amenity;
 - b) site plan and security;
 - c) contact details of essential site personnel, construction period and operating hours;
 - d) community information, consultation and complaints management Plan;
 - e) noise, vibration, air and dust management;
 - f) dilapidation reports of nearby properties;
 - g) traffic, access and parking management;
 - h) waste management;
 - i) sanitary facilities;
 - j) earthworks, excavation, land retention/piling methods and associated matters;
 - k) stormwater and sediment control;
 - l) street tree management and protection; and
 - m) any other matter deemed relevant by the City.



9. The Landscape Plan should include:
 - a) the location and species of all trees to be removed and/or retained;
 - b) the location and type of screening to be provided to reduce headlight glare to neighbouring properties.
 - c) the location and type of fencing to be installed;
 - d) the location and type of reticulation to be installed;
 - e) the location and type of paving to be installed;
 - f) a plant schedule nominating species, planting distances, numbers, planting sizes, together with the anticipated height of each plant at maturity;
 - g) any adjoining road verges; and
 - h) If the development is to be completed within stages the landscaping plan shall detail which portions of the landscaping is to be installed upon the completion of each stage
10. The Waste Management Plan shall include specifications of the methods, facilities and management measures to be put in place for the storage, collection and disposal/collection of waste and rubbish generated by the development.
11. A clearing permit may be required from the Department of Water and Environment Regulation, unless the clearing is exempt in accordance with Schedule 6 of the *Environmental Protection Act 1986*. It is the applicant's responsibility to ensure that they have the necessary approvals in place before they commence development and penalties apply under the *Environmental Protection Act 1986* for clearing without a permit where an exemption does not apply. You will be required to contact the Department of Water and Environment Regulation on 9724 6109 and speak with the Native Clearing branch to confirm your obligations under this Act.
12. You are advised *Agonis flexuosa* (WA Peppermint Trees) provide key habitat for the endangered Western Ringtail Possum. The Western Ringtail Possum, and their habitat, are awarded protection under the *Biodiversity Conservation Act 2016* and you may face penalties for destroying their habitat and/or disturbing (including relocating or causing harm/death) a Western Ringtail Possum without the necessary approvals. A section 40 ministerial authorisation to take or disturb threatened fauna under the *Biodiversity Conservation Act 2016* is to be obtained prior to clearing occurring. A certified and / or registered fauna handler is required to be present during the removal of vegetation. The Handler is to provide a post clearing report to DBCA speciesandcommunities@dbca.wa.gov.au that includes the numbers of adult or juvenile western ringtail possums observed, taken or disturbed, any injuries or fatalities, and the location of the fauna after clearing has occurred.
13. You are advised that the lighting plan shall deal with sensible timed management of lighting and demonstrate adequate design and management so there will be no impact on the amenity of neighbouring properties and the area in general.


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Presiding Member, Regional DAP

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14. You are advised to have regard for the maximum light level permitted to be emitted into the relevant portion of the environment (including impact on surrounding properties (*Environmental Protection Act 1986*)).
15. Please be advised that when forwarding payment for contributions and/or bonds to the City of Busselton, whether it be in person or through the mail, you will need to include a copy of this correspondence (decision on application for planning consent) for receipting purposes.
16. You are advised that the contribution fees are upgraded in line with the Consumer Price Index for Perth on 30 June each year. The fee applicable will be determined at the time of payment and may therefore vary from the quoted figure.
17. It is recommended that the owner / operator of the property undertakes suitable management practices to ensure impact or agricultural activities on the property do not negatively impact guests.
18. You are advised to ensure proposed infrastructure and site works do not create additional mosquito breeding habitat as follows:
 - Changes to topography resulting from earthworks (e.g., the installation of pipelines, footpaths, roads and the like) must prevent run-off from creating surface ponding as it may become mosquito breeding habitat.
 - Constructed water bodies (drainage infrastructure, infiltration basins and swales, settling ponds, wetlands, and the like) must be located, designed, and maintained so they do not create or contribute to mosquito breeding.
 - Constructed water bodies (drainage infrastructure, infiltration basins and swales, settling ponds, wetlands, etc) may require regular monitoring and application of herbicides and/or removal of invasive vegetation to prevent the harbourage of mosquito larvae.
19. The payment towards community facilities in the Rural Remainder precinct is required as a result of the City of Busselton Local Planning Scheme No. 21 Development Contribution Special Control Area provisions and is calculated on the basis of \$1776.00 for every additional unit approved in Rural Remainder precinct (tourist accommodation units attract a 50% contribution rate). The contribution will be retained within a separate fund to be used solely for the upgrading, improving and provision of the City's community facilities consistent with a community facility plan for the precinct.
20. In relation to the provision of public art in accordance with Local Planning Policy 4.4 Percent for Art. The Estimated Cost of Development shall be to the satisfaction of the City and based on demonstrated contract values or estimates provided by a quantity surveyor, with such contract or estimates being no more than 3 months old at the time of calculation of the payment amount, and if such information is more than 3 months old, the Estimated Cost of Development shall be indexed to the general construction industry index for Western Australia.


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21. It is advised that a Hotel-Restricted liquor license would be supported such that guests can be provided with mini-bar facilities within the rooms and chalets and as such this is part of the proposal. The City will not support service of alcohol in any form to persons not staying as guests in the Rural Holiday Resort.
22. Main Roads WA advise that the existing access / gates and crossovers to Caves Road has not been approved, should be removed and the road verge reinstated.
23. Department of Planning Lands and Heritage advises that the landowner should submit an application to purchase UCL PIN 534836 for subsequent conveyance and amalgamation into adjoining freehold Lot 101 on D84031 pursuant to section 87 of the *Land Administration Act 1997*.

AMENDING MOTION 1

Moved by: Lindsay Baxter

Seconded by: Neema Premji

The following amendments were made en bloc:

- (i) That Condition No.6 be amended to read as follows:

The development hereby approved shall not be occupied, or used, until all plans, details or works required by Conditions 3 4 and 4 5 have been implemented; and the following conditions complied with:

- (ii) That Condition No.7 be amended to read as follows:

The works undertaken to satisfy Conditions 3 4 and 5 shall be subsequently maintained for the life of the development and the following conditions shall be complied with:

The Amending Motion was put and CARRIED UNANIMOUSLY.

REASON: To correct typographical and grammatical errors

AMENDING MOTION 2

Moved by: Neema Premji

Seconded by: Lindsay Baxter

That Condition No. 4.8 be amended to read as follows:

Details of stormwater and surface water drainage to be provided as per the Shire's engineering specification to the satisfaction of the City of Busselton.

The Amending Motion was put and CARRIED UNANIMOUSLY.

REASON: To provide clarity as to requirements and responsible authority.


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AMENDING MOTION 3

Moved by: Cr Anne Ryan

Seconded by: Cr Kate Cox

That Condition No. 7.1 be amended to read as follows:

The short stay accommodation components of the Rural Holiday Resort hereby approved is to be made available for temporary accommodation purposes only. Chalets and suites shall not be occupied by any one person, family or group of persons (two persons or more) for a period exceeding 3 months (consecutively or intermittently) within any 12 month period.

The Amending Motion was put and CARRIED UNANIMOUSLY.

REASON: To provide clarity as to condition requirements.

AMENDING MOTION 4

Moved by: Cr Anne Ryan

Seconded by: Cr Kate Cox

That a new Condition No. 4.8 be added to read as follows:

Amended plans demonstrating arrangements for the primary vehicular access crossover and necessary road upgrades for primary access to be taken from Caves Road, which shall be designed and constructed to the satisfaction of the City of Busselton on advice from Main Roads WA.

The Amending Motion was put and LOST.

For: Cr Anne Ryan
Cr Kate Cox

Against: Tony Arias
Lindsay Baxter
Neema Premji


Tony Arias
Presiding Member, Regional DAP

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AMENDING MOTION 5

Moved by: Cr Anne Ryan

Seconded by: Cr Kate Cox

That a new Condition No. 4.8 be added to read as follows:

Amended plans removing granite rooftop architectural features from the “Main Facilities Building” and four “Chalet” buildings, to reduce building height and bulk to the satisfaction of the City of Busselton.

The Amending Motion was put and LOST.

For: Cr Anne Ryan
Cr Kate Cox

Against: Tony Arias
Lindsay Baxter
Neema Premji

REPORT RECOMMENDATION (AS AMENDED)

That the Regional DAP resolves to:

1. **Approve** DAP Application reference DAP/23/2617 and accompanying plans (A0.1 Rev 0, A0.2 Rev 1, A0.3 Rev 1, A0.4 Rev 0, A0.5 Rev 0, A0.6 Rev 0, A0.7 Rev 0, A0.8 Rev 0, A0.9 Rev 0, A0.10 Rev 0 and Figure 1) in accordance with Clause 68 of Schedule 2 (Deemed Provisions) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, and the provisions of the City of Busselton Local Planning Scheme No. 21, subject to the following conditions:

Conditions

1. This decision constitutes planning approval only and is valid for a period of four years from the date of approval. If the subject development is not substantially commenced within the specified period, the approval shall lapse and be of no further effect.
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3. The main facilities building component of the Rural Holiday Resort, incorporating dining, bar and other related amenities is for use only by guests staying in the short stay accommodation.


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Presiding Member, Regional DAP

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Prior to Commencement of Any Works Conditions:

4. The development hereby approved, or any works required to implement the development, shall not commence until the following plans or details have been submitted to the City and have been approved in writing:

4.1 Notification in the form of a section 70A notification, pursuant to the *Transfer of Land Act 1893* (as amended) is to be placed on the Certificates of Title of Lot advising that:

This land is within a bushfire prone area as designated by an Order made by the Fire and Emergency Services Commissioner. The approval of the Rural Holiday Resort is conditional upon the details contained within the Bushfire Management Plan (BMP) prepared by Envision Bushfire Protection (Version V4) dated March 2024 (As Amended) and the accompanying Bushfire Emergency Evacuation Plan (BEEP).

The Rural Holiday Resort hereby approved is to be made available for temporary accommodation purposes only. A single Chalet or suite shall not be occupied by any one person, family or group of persons (two persons or more) for a period exceeding 3 months (consecutively or intermittently) within any 12 month period.

A copy of the Certificate of Title with the section 70A notification registered against it, or Landgate lodgement receipt, is to be provided to the City.

4.2 A Waste Management Plan.

4.3 A Construction Management Plan.

4.4 A schedule of the final materials, finishes and colours, which shall be generally consistent with the approved plans. The schedule shall include details of the type of materials proposed to be used, including their colour and texture.

4.5 A detailed plan which shows natural ground levels, finished ground levels and finished floor levels (in metres AHD)

4.6 The parking area(s) (minimum 68 car parking bays), primary driveway and point(s) of ingress and egress [including crossover(s) to Wildwood Road] shall be designed, constructed, sealed, drained and marked.

4.7 Details of the finished treatment of all hard surfaced areas to be used for the driveway and manoeuvring areas as shown on the Approved Development Plans

4.8 Details of stormwater and surface water drainage to be provided as per the Shire's engineering specification to the satisfaction of the City of Busselton.



- 4.9 Details of the proposed vehicular access crossover and necessary road upgrades to Wildwood Road which shall be designed and constructed to the specifications and satisfaction of City of Busselton.
- 4.10 Details of the finished treatment of the Emergency Access Way, including upgrades to existing vehicular crossover to Wildwood Road and access leg to comply with bushfire requirements and which shall be designed and constructed to the specifications and satisfaction of City of Busselton.
- 4.11 Landscape Plan for the site and adjoining Wildwood Road road reserve. If the development is to be staged, the landscaping plan shall detail which portions of the landscaping is to be installed upon the completion of each stage. The Landscape plan shall address:
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 - a) Undertake a Fauna Habitat Survey to identify Black Cockatoo and Western Ringtail Possum habitat trees to be retained.
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- 4.15 A Noise Management Plan detailing the control of all noise emanating from the property including (but not limited to) loading docks, service bays, waste management/ bin areas, exhaust air outlets, air conditioning plants, business activities and amplified music.
- 4.16 A Tourism Facilities Management Plan detailing:
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Alternatively, the Applicant may make satisfactory arrangements with the City to provide public art works of the same value within the development site.

Prior to Occupation/Use of the Development Conditions:

6. The development hereby approved shall not be occupied, or used, until all plans, details or works required by Conditions 4 and 5 have been implemented; and the following conditions complied with:

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On-going Conditions:

7. The works undertaken to satisfy Conditions 4 and 5 shall be subsequently maintained for the life of the development and the following conditions shall be complied with:
 - 7.1 The short stay accommodation components of the Rural Holiday Resort hereby approved is to be made available for temporary accommodation purposes only. Chalets and suites shall not be occupied by any one person, family or group of persons (two persons or more) for a period exceeding 3 months (consecutively or intermittently) within any 12 month period.
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Advice Notes

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Tony Arias
Presiding Member, Regional DAP

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4. In accordance with the provisions of the *Building Act 2011*, and *Building Regulations 2012*, an application for a building permit must be submitted to, and approval granted by the City, prior to the commencement of the development hereby permitted.
5. In accordance with the requirements of the *Local Government (Uniform Local Provisions) Regulations 1996*, you are hereby notified that any vehicle access from the land to a road or other public thoroughfare must be in accordance with the City's adopted *Crossover Policy and Vehicle Crossovers Technical Specification*.
6. In relation to the lodgement of a Section 70A, a notification can be pre-filled out via [Landgate's website](#) and needs to be submitted to the City for execution in its 'true form' - it must be an original copy with ink signatures, printed on double sides. You may either post the notification to the City or submit it in person. The Notification will be signed by the City's CEO and Mayor and have the Common Seal affixed. You will be notified once the document has been executed and may choose to come and collect or request it be posted. You must then lodge the document with Landgate (Perth office), and you will be given a receipt for the lodgement. A copy of the receipt provided by you to the City will clear your condition requiring a Section 70A notification.
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 - f) dilapidation reports of nearby properties;
 - g) traffic, access and parking management;
 - h) waste management;
 - i) sanitary facilities;


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Presiding Member, Regional DAP

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- j) earthworks, excavation, land retention/piling methods and associated matters;
- k) stormwater and sediment control;
- l) street tree management and protection; and
- m) any other matter deemed relevant by the City.

9. The Landscape Plan should include:

- a) the location and species of all trees to be removed and/or retained;
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- c) the location and type of fencing to be installed;
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- g) any adjoining road verges; and
- h) If the development is to be completed within stages the landscaping plan shall detail which portions of the landscaping is to be installed upon the completion of each stage

10. The Waste Management Plan shall include specifications of the methods, facilities and management measures to be put in place for the storage, collection and disposal/collection of waste and rubbish generated by the development.

11. A clearing permit may be required from the Department of Water and Environment Regulation, unless the clearing is exempt in accordance with Schedule 6 of the *Environmental Protection Act 1986*. It is the applicant's responsibility to ensure that they have the necessary approvals in place before they commence development and penalties apply under the *Environmental Protection Act 1986* for clearing without a permit where an exemption does not apply. You will be required to contact the Department of Water and Environment Regulation on 9724 6109 and speak with the Native Clearing branch to confirm your obligations under this Act.



12. You are advised Agonis *flexuosa* (WA Peppermint Trees) provide key habitat for the endangered Western Ringtail Possum. The Western Ringtail Possum, and their habitat, are awarded protection under the *Biodiversity Conservation Act 2016* and you may face penalties for destroying their habitat and/or disturbing (including relocating or causing harm/death) a Western Ringtail Possum without the necessary approvals. A section 40 ministerial authorisation to take or disturb threatened fauna under the *Biodiversity Conservation Act 2016* is to be obtained prior to clearing occurring. A certified and / or registered fauna handler is required to be present during the removal of vegetation. The Handler is to provide a post clearing report to DBCA speciesandcommunities@dbca.wa.gov.au that includes the numbers of adult or juvenile western ringtail possums observed, taken or disturbed, any injuries or fatalities, and the location of the fauna after clearing has occurred.
13. You are advised that the lighting plan shall deal with sensible timed management of lighting and demonstrate adequate design and management so there will be no impact on the amenity of neighbouring properties and the area in general.
14. You are advised to have regard for the maximum light level permitted to be emitted into the relevant portion of the environment (including impact on surrounding properties (*Environmental Protection Act 1986*)).
15. Please be advised that when forwarding payment for contributions and/or bonds to the City of Busselton, whether it be in person or through the mail, you will need to include a copy of this correspondence (decision on application for planning consent) for receipting purposes.
16. You are advised that the contribution fees are upgraded in line with the Consumer Price Index for Perth on 30 June each year. The fee applicable will be determined at the time of payment and may therefore vary from the quoted figure.
17. It is recommended that the owner / operator of the property undertakes suitable management practices to ensure impact or agricultural activities on the property do not negatively impact guests.
18. You are advised to ensure proposed infrastructure and site works do not create additional mosquito breeding habitat as follows:
 - Changes to topography resulting from earthworks (e.g., the installation of pipelines, footpaths, roads and the like) must prevent run-off from creating surface ponding as it may become mosquito breeding habitat.
 - Constructed water bodies (drainage infrastructure, infiltration basins and swales, settling ponds, wetlands, and the like) must be located, designed, and maintained so they do not create or contribute to mosquito breeding.
 - Constructed water bodies (drainage infrastructure, infiltration basins and swales, settling ponds, wetlands, etc) may require regular monitoring and application of herbicides and/or removal of invasive vegetation to prevent the harbourage of mosquito larvae.



19. The payment towards community facilities in the Rural Remainder precinct is required as a result of the City of Busselton Local Planning Scheme No. 21 Development Contribution Special Control Area provisions and is calculated on the basis of \$1776.00 for every additional unit approved in Rural Remainder precinct (tourist accommodation units attract a 50% contribution rate). The contribution will be retained within a separate fund to be used solely for the upgrading, improving and provision of the City's community facilities consistent with a community facility plan for the precinct.
20. In relation to the provision of public art in accordance with Local Planning Policy 4.4 Percent for Art. The Estimated Cost of Development shall be to the satisfaction of the City and based on demonstrated contract values or estimates provided by a quantity surveyor, with such contract or estimates being no more than 3 months old at the time of calculation of the payment amount, and if such information is more than 3 months old, the Estimated Cost of Development shall be indexed to the general construction industry index for Western Australia.
21. It is advised that a Hotel-Restricted liquor license would be supported such that guests can be provided with mini-bar facilities within the rooms and chalets and as such this is part of the proposal. The City will not support service of alcohol in any form to persons not staying as guests in the Rural Holiday Resort.
22. Main Roads WA advise that the existing access / gates and crossovers to Caves Road has not been approved, should be removed and the road verge reinstated.
23. Department of Planning Lands and Heritage advises that the landowner should submit an application to purchase UCL PIN 534836 for subsequent conveyance and amalgamation into adjoining freehold Lot 101 on D84031 pursuant to section 87 of the *Land Administration Act 1997*.

The Report Recommendation (as amended) was put and CARRIED (4/1).

For: Tony Arias
Lindsay Baxter
Neema Premji
Cr Kate Cox

Against: Cr Anne Ryan

REASON: The Panel was satisfied that the proposed 'Rural Holiday Resort' is a discretionary land use within the 'Viticulture and Tourism' zone under the Scheme and capable of being approved. The proposal is consistent with the planning framework of the Viticulture and Tourism zone, Rural Tourism Local Planning Policy and State Planning Policy 6.1 Leeuwin-Naturaliste Ridge.


Tony Arias
Presiding Member, Regional DAP

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The Panel, by majority vote, accepted the RAR conclusion that the proposed development complies with the policy requirements of the State Planning Policy 6.1 Leeuwin-Naturaliste Ridge. It considered that the visual impact of the proposal from Caves Road and Wildwood Road would not be significant as the existing vegetation along Wildwood Road and the topography of the site provides significant screening of the development. Noting that the applicant has minimised the visual impact of the development when viewed from neighbouring properties by positioning the development away from the top of the ridgelines, proposing only single storey buildings and proposing colours and material that are sympathetic to the amenity of the surrounding area.

The Panel considered the proposal meets the objectives of the Viticulture and Tourism zone, which includes - To facilitate the development of tourist facilities of a scale and nature appropriate in rural settings without prejudice to the scenic quality of the land within this zone and without creating or increasing ribbon development on any road. The number of chalets proposed is consistent with the Rural Tourism Local Planning Policy which sets out density standard for the number of chalets and guest suites.

Issues were regarding noise from the site, however, discussions from the applicant and the City's officers regarding use of the Restaurant building and the imposition of conditions for a Noise Management Plan and Tourism Facilities Management Plan will manage and reduce potential the impacts to the rural amenity.

There was also discussion regarding traffic movement in the locality as a result of the approval of the proposed development and potential noise. The Transport Impact Statement indicates that the development will generate relatively low additional traffic and that access requirements met required standards subject to some design modifications. The Panel, by majority vote considered that this issue could be managed by the imposition of conditions.

4. Form 2 DAP Applications

Nil

5. Section 31 SAT Reconsiderations

Nil

*Cr Kate Cox and Cr Anne Ryan (Local Government DAP Member, City of Busselton)
left the panel at 11.27am.*


Tony Arias
Presiding Member, Regional DAP

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PART D – SHIRE OF HARVEY

Cr Craig Carbone and Cr Michelle Campbell (Local Government DAP Member, Shire of Harvey) joined the panel at 11.27am.

1. Declaration of Due Consideration

The Presiding Member noted an addendum to the responsible authority report was published in relation to Item 3.1, received on 10 April 2024.

All members declared that they had duly considered the documents contained within Part C of the Agenda and Part C of the Additional Information.

2. Disclosure of Interests

Nil

3. Form 1 DAP Applications

3.1 Lot 565 Paris Road, Australind – Convenience Store – DAP/23/02586

Deputations and Presentations

Paul McQueen (Lavan Legal) presenting in support of the recommendation for the application at Item 3.1 and responded to questions from the panel.

The Shire of Harvey officers addressed the DAP in relation to the application at Item 3.1 and responded to questions from the panel.


Tony Arias
Presiding Member, Regional DAP

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REPORT RECOMMENDATION

Moved by: Cr Craig Carbone

Seconded by: Nil

That the Regional DAP resolves to:

1. **Approve** DAP Application reference DAP/23/02586 and accompanying plans (contained within the Plans Schedule at **Attachment 1**) as a 'Fuel Filling Station and Retail of 300m²' in accordance with Clause 68 of Schedule 2 (Deemed Provisions) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, and the provisions of Clause 4.2.1 of the Shire of Harvey District Planning Scheme No. 1, subject to the following conditions:

Conditions

1. This decision constitutes planning approval only and is valid for a period of two years from the date of approval. If the subject development is not substantially commenced within the specified period, the approval shall lapse and be of no further effect.
2. The approved development shall be in accordance with the attached approved development plans and documentation which form part of this development approval, subject to modifications required as a consequence of any condition(s) of this approval.
3. Prior to a Building Permit being issued, a Groundwater Management Plan shall be prepared in accordance with the Department of Water and Environmental Regulation's Water Quality Protection Note 56 'Tanks for fuel and chemical storage near sensitive water resources', and shall be submitted to and approved by the Shire of Harvey, in consultation with the Department of Water and Environmental Regulation, and thereafter implemented to the satisfaction of the Shire of Harvey.
4. Prior to a Building Permit being issued, a Stormwater Management Plan shall be prepared in accordance with the Department of Water and Environmental Regulation's 'Stormwater Management Manual for Western Australia' and 'Decision process for stormwater management in WA', and shall be submitted to and approved by the Shire of Harvey, in consultation with the Department of Water and Environmental Regulation, and thereafter implemented to the satisfaction of the Shire of Harvey. The Stormwater Management Plan shall include detailed plans and specifications of all stormwater management measures.


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Presiding Member, Regional DAP

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5. Prior to a Building Permit being issued, an amended Landscape and Reticulation Plan shall be submitted to and approved by the Shire of Harvey. The amended Landscape and Reticulation Plan shall include all landscaped and reticulation areas within the development site and specify the following:
 - a. Vegetation species utilising only local endemic species.
 - b. Number, location and spacing of plants.
 - c. Location and details of treatments for non-vegetated areas.
 - d. Source of water for reticulation.
 - e. Ongoing maintenance and weed control.
6. Prior to a Building Permit being issued, an Operational Waste Management Plan shall be submitted to and approved by the Shire of Harvey, and thereafter implemented to the satisfaction of the Shire of Harvey.
7. Prior to commencement of works associated with the approved development, a Construction Management Plan shall be submitted to and approved by the Shire of Harvey, and thereafter implemented to the satisfaction of the Shire of Harvey. The Construction Management Plan shall detail how the following matters will be managed during the construction phase:
 - a. Delivery of materials and equipment to the site.
 - b. Storage of materials and equipment on the site.
 - c. Provision of parking for contractors and subcontractors on the site.
 - d. Management of construction waste.
 - e. Management of dust and noise emissions.
 - f. Traffic management within and around the site.
 - g. Complaints handling procedure.
8. Prior to the commencement of any works proposed within the future 'Clayfield Road' road reserve, detailed plans and specifications for such works shall be submitted to and approved by the Shire of Harvey.
9. Prior to occupation of the approved development, the approved plans for works within the future 'Clayfield Road' road reserve shall be implemented to the satisfaction of the Shire of Harvey.
10. Prior to occupation of the approved development, vehicle crossovers, car parking areas, access ways and pedestrian paths shall be constructed, sealed, drained, marked, appropriately signposted to the satisfaction of the Shire of Harvey, and thereafter implemented to the satisfaction of the Shire of Harvey.
11. Prior to occupation of the approved development, all car parking and pedestrian areas shall be illuminated in accordance with AS 428-1997 'Control of the Obtrusive Effects of Outdoor Lighting' to the satisfaction of the Shire of Harvey, and thereafter maintained to the satisfaction of the Shire of Harvey.
12. Prior to occupation of the approved development, the approved development shall be connected to reticulated sewer.



13. Prior to occupation of the approved development, all landscaping and reticulation shown on the approved amended Landscaping and Reticulation Plan shall be installed to the satisfaction of the Shire of Harvey, and thereafter maintained to the satisfaction of the Shire of Harvey.
14. Goods shall not be stored, or left exposed, outside the building so as to be visible from any public road or thoroughfare to the satisfaction of the Shire of Harvey.

Advice Notes:

1. With respect to the amended Landscape and Reticulation Plan, the Shire of Harvey advises that the planting of *Corymbia calaphylla* adjacent to dual use paths and roads is not supported.
2. The proponent/landowner is reminded of their obligation to manage acid sulfate soils and should refer to the Department of Water and Environmental Regulation's guidelines for identifying and managing acid sulfate soils.
3. The proponent/landowner is reminded of their obligation to liaise with the Department of Water and Environmental Regulation with respect to any requirement for a dewatering licence.
4. The proponent/landowner is reminded that the installation of underground fuel storage tanks should be in accordance with Australian Standard 4897—2008 'The design, installation and operation of underground petroleum storage systems'.
5. The proponent/landowner is reminded of their obligation to liaise with the Department of Energy, Mines, Industry Regulation and Safety to obtain the necessary approvals, including a dangerous goods licence.
6. In accordance with the *Building Act 2011*, a Building Permit will be required.
7. The building and internal facilities are to be designed having particular regard to the accessibility and convenience of people with a disability in accordance with the Building Code of Australia, *Building Regulations 2012*, Disability (Access to Premises Building) Standards 2010 and AS 1428.1 Design for Access and Mobility.
8. The development is required to comply with the *Food Act 2008*, *Food Standards Code*, *Food Regulations* and *Health Act 1911*.

The motion was withdrawn by the mover, Cr Craig Carbone.


Tony Arias
Presiding Member, Regional DAP

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ALTERNATE MOTION

Moved by: Cr Craig Carbone

Seconded by: Lindsay Baxter

With the agreement of the mover and seconder, the following amendment was made to the report recommendation:

That Condition No. 1 be amended to read as follows:

*This decision constitutes planning approval only and is valid for a period of **four** years from the date of approval. If the subject development is not substantially commenced within the specified period, the approval shall lapse and be of no further effect.*

REASON: To provide additional flexibility for the substantial commencement date given the current delays and shortages with building construction.

That the Regional DAP resolves to:

1. **Approve** DAP Application reference DAP/23/02586 and accompanying plans (contained within the Plans Schedule at **Attachment 1**) as a 'Service Station' in accordance with Clause 68 of Schedule 2 (Deemed Provisions) of the *Planning and Development (Local Planning Schemes) Regulations 2015*, and the provisions of Clauses 18 and 34 of the Shire of Harvey Local Planning Scheme No. 2, subject to the following conditions:

Conditions

1. This decision constitutes planning approval only and is valid for a period of four years from the date of approval. If the subject development is not substantially commenced within the specified period, the approval shall lapse and be of no further effect.
2. The approved development shall be in accordance with the attached approved development plans and documentation which form part of this development approval, subject to modifications required as a consequence of any condition(s) of this approval.
3. Prior to a Building Permit being issued, a Groundwater Management Plan shall be prepared in accordance with the Department of Water and Environmental Regulation's Water Quality Protection Note 56 'Tanks for fuel and chemical storage near sensitive water resources', and shall be submitted to and approved by the Shire of Harvey, in consultation with the Department of Water and Environmental Regulation, and thereafter implemented to the satisfaction of the Shire of Harvey.


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Presiding Member, Regional DAP

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4. Prior to a Building Permit being issued, a Stormwater Management Plan shall be prepared in accordance with the Department of Water and Environmental Regulation's 'Stormwater Management Manual for Western Australia' and 'Decision process for stormwater management in WA', and shall be submitted to and approved by the Shire of Harvey, in consultation with the Department of Water and Environmental Regulation, and thereafter implemented to the satisfaction of the Shire of Harvey. The Stormwater Management Plan shall include detailed plans and specifications of all stormwater management measures.
5. Prior to a Building Permit being issued, an amended Landscape and Reticulation Plan shall be submitted to and approved by the Shire of Harvey. The amended Landscape and Reticulation Plan shall include all landscaped and reticulation areas within the development site and specify the following:
 - a. Vegetation species utilising only local endemic species.
 - b. Number, location and spacing of plants.
 - c. Location and details of treatments for non-vegetated areas.
 - d. Source of water for reticulation.
 - e. Ongoing maintenance and weed control.
6. Prior to a Building Permit being issued, an Operational Waste Management Plan shall be submitted to and approved by the Shire of Harvey, and thereafter implemented to the satisfaction of the Shire of Harvey.
7. Prior to commencement of works associated with the approved development, a Construction Management Plan shall be submitted to and approved by the Shire of Harvey, and thereafter implemented to the satisfaction of the Shire of Harvey. The Construction Management Plan shall detail how the following matters will be managed during the construction phase:
 - a. Delivery of materials and equipment to the site.
 - b. Storage of materials and equipment on the site.
 - c. Provision of parking for contractors and subcontractors on the site.
 - d. Management of construction waste.
 - e. Management of dust and noise emissions.
 - f. Traffic management within and around the site.
 - g. Complaints handling procedure.
8. Prior to the commencement of any works proposed within the future 'Clayfield Road' road reserve, detailed plans and specifications for such works shall be submitted to and approved by the Shire of Harvey.
9. Prior to occupation of the approved development, the approved plans for works within the future 'Clayfield Road' road reserve shall be implemented to the satisfaction of the Shire of Harvey.
10. Prior to occupation of the approved development, vehicle crossovers, car parking areas, access ways and pedestrian paths shall be constructed, sealed, drained, marked, appropriately signposted to the satisfaction of the Shire of Harvey, and thereafter implemented to the satisfaction of the Shire of Harvey.


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11. Prior to occupation of the approved development, all car parking and pedestrian areas shall be illuminated in accordance with AS 428-1997 'Control of the Obtrusive Effects of Outdoor Lighting' to the satisfaction of the Shire of Harvey, and thereafter maintained to the satisfaction of the Shire of Harvey.
12. Prior to occupation of the approved development, the approved development shall be connected to reticulated sewer.
13. Prior to occupation of the approved development, all landscaping and reticulation shown on the approved amended Landscaping and Reticulation Plan shall be installed to the satisfaction of the Shire of Harvey, and thereafter maintained to the satisfaction of the Shire of Harvey.
14. Goods shall not be stored, or left exposed, outside the building so as to be visible from any public road or thoroughfare to the satisfaction of the Shire of Harvey.

Advice Notes:

1. With respect to the amended Landscape and Reticulation Plan, the Shire of Harvey advises that the planting of *Corymbia calaphylla* adjacent to dual use paths and roads is not supported.
2. The proponent/landowner is reminded of their obligation to manage acid sulfate soils and should refer to the Department of Water and Environmental Regulation's guidelines for identifying and managing acid sulfate soils.
3. The proponent/landowner is reminded of their obligation to liaise with the Department of Water and Environmental Regulation with respect to any requirement for a dewatering licence.
4. The proponent/landowner is reminded that the installation of underground fuel storage tanks should be in accordance with Australian Standard 4897—2008 'The design, installation and operation of underground petroleum storage systems'.
5. The proponent/landowner is reminded of their obligation to liaise with the Department of Energy, Mines, Industry Regulation and Safety to obtain the necessary approvals, including a dangerous goods licence.
6. In accordance with the *Building Act 2011*, a Building Permit will be required.
7. The building and internal facilities are to be designed having particular regard to the accessibility and convenience of people with a disability in accordance with the Building Code of Australia, *Building Regulations 2012*, Disability (Access to Premises Building) Standards 2010 and AS 1428.1 Design for Access and Mobility.
8. The development is required to comply with the *Food Act 2008*, *Food Standards Code*, *Food Regulations* and *Health Act 1911*.

The Alternate Motion was put and CARRIED UNANIMOUSLY.


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Presiding Member, Regional DAP

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REASON: The Panel was satisfied that the proper land use classification of the proposed development is 'Service Station' as defined in the Shire's Scheme No. 2. A 'Service Station' is capable of being approved in the Urban Development zone.

The Panel noted that the proposed retail component is larger than provided by requirements of Schedule 5, however, it did not consider it a significant increase. Clause 34 of the Scheme provides discretion to vary requirements where the variation would not have a significant adverse impact on the occupiers or users of the development, the inhabitants of the locality or the likely future development. The Panel considered approval to the variation would not have a significant adverse impact on the occupiers or users of the development, the inhabitants of the locality or the likely future development.

The Panel considered the proposed development was consistent with the Urban Development zoning in Scheme No. 2 and the Lot 561 Paris Road Local Structure Plan and the applicable planning framework.

4. Form 2 DAP Applications

Nil

5. Section 31 SAT Reconsiderations

Nil


Tony Arias
Presiding Member, Regional DAP

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PART E – OTHER BUSINESS

1. State Administrative Tribunal Applications and Supreme Court Appeals

The DAP noted the status of the following State Administrative Tribunal Applications:

Current SAT Applications				
File No. & SAT DR No.	LG Name	Property Location	Application Description	Date Lodged
DP/14/00039 DR65/2020	Shire of York	Lots 4869 (2256), 5931, 9926 (2948) and 26934 Great Southern Highway, St Ronans	Construction and Use of Allawuna Farm for the purposes of a Class II Landfill	28 July 2020
DAP/21/02063 DR241/2021	Shire of Dardanup	Lot 2 Banksia Road, Crooked Brook	Cleanaway Dardanup Landfill Facility	5 November 2021
DAP/23/02479 DR146/2023	Shire of Capel	Lot 148 (No.168) Skippings Road, Boyanup	Extractive Industry Development Proposal	30 August 2023
DAP/23/02506 DR199/2023	Shire of Augusta-Margaret River	Lot 11 & 12 Fearn Avenue, Margaret River	Proposed Hotel and Restaurant	22 December 2023
DAP/23/02549 DR197/2023	City of Greater Geraldton	Lots 150 - 151 (205 and 181-195) Marine Terrace, Lot 152 (15) Fitzgerald Street and Lot 153 (222-228) Lester Avenue, Geraldton	Proposed Mixed Use Development	3 January 2024
DAP/23/02591 DR26/2024	City of Kalgoorlie-Boulder	Lot 9003, 9004 and 9005 Hart Kerspien Drive, Broadwood	Key workers lifestyle village – 394 grouped dwellings, communal open space, caretaker, office & communal facilities	22 February 2024

2. General Business

The Presiding Member announced that in accordance with Section 7.3 of the DAP Standing Orders 2024 a DAP member must not publicly comment on any action or determination of a DAP.


Tony Arias
Presiding Member, Regional DAP

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3. Meeting Closure

There being no further business, the Presiding Member declared the meeting closed at 11.38am.

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Presiding Member, Regional DAP

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Great Eastern Country Zone Minutes

11 April 2024

Hosted by the Shire of Kellerberrin
Recreation and Leisure Centre
110 Massingham Street, Kellerberrin

Meeting commenced at 9.33am

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ATTACHMENTS

The following are provided as attachments to the Minutes

1. Item 5.1.1 Lotterywest presentation
2. Item 7.5 Water Corporation presentation

1 OPENING, ATTENDANCE AND APOLOGIES

1.1 OPENING

The Chair opened the meeting at 9.33am.

1.2 ATTENDANCE

MEMBERS

Shire of Bruce Rock

2 Voting Delegates from each Member Council

President Cr Ram Rajagopalan

Cr Stephen Strange (**State Council Representative**)

Shire of Cunderdin

President Cr Alison Harris

Mr Stuart Hobley, Chief Executive Officer, non-voting

Shire of Dowerin

President Cr Robert Trepp

Cr Darrel Hudson

Mr Aaron Wooldridge, A/Chief Executive Officer, non-voting

Shire of Kellerberrin

Deputy President Cr Emily Ryan

Mr Raymond Griffiths, Chief Executive Officer, non-voting

Shire of Kondinin

Mr David Burton, Chief Executive Officer, non-voting

Shire of Koorda

President Cr Jannah Stratford

Mr Zac Donovan, Chief Executive Officer, non-voting

Shire of Merredin

President Cr Mark McKenzie

Deputy President Cr Renee Manning

Mr John Merrick, A/Chief Executive Officer, non-voting

Shire of Mount Marshall

President Cr Tony Sachse (**Zone Chair**)

Mr Ben McKay, Chief Executive Officer, non-voting

Shire of Narembeen

President Cr Scott Stirrat

Cr Michael Currie (observer)

Shire of Nungarin

President Cr Pippa de Lacy

Mr Ric Halse, Chief Executive Officer, non-voting

Shire of Tammin

Deputy President Cr Tanya Nicholls

Ms Joanne Soderlund, Chief Executive Officer, non-voting

Shire of Trayning

President Cr Melanie Brown

Cr Mark Leslie (observer)

Ms Leanne Parola, Chief Executive Officer, non-voting

Shire of Westonia	President Cr Mark Crees Deputy President Cr Ross Della Bosca
Shire of Wyalkatchem	President Cr Owen Garner Cr Rod Lawson Kerr Cr Christopher Loton (observer) Cr Mischa Stratford (observer) Ms Sabine Taylor, Chief Executive Officer, non-voting
Shire of Yilgarn	President Cr Wayne Della Bosca Mr Nic Warren, Chief Executive Officer, non-voting
GUESTS	
Water Corporation	Ms Rebecca Bowler, Manager Customer & Stakeholder – Goldfields & Agricultural Region
Wheatbelt Development Commission Lotterywest	Ms Renee Manning, Principal Regional Development Officer – Central East Lisa Jackson, Grants Development Manager
MEMBERS OF PARLIAMENT	
	Hon Steve Martin MLC, Member for the Agricultural Region Hon Mia Davies MLA, Member for Central Wheatbelt
WALGA	
	James McGovern, Manager Governance & Procurement Meghan Dwyer, Executive Officer Governance

1.3 APOLOGIES

MEMBERS

Shire of Bruce Rock	Mr Darren Mollenoyux, Chief Executive Officer
Shire of Dowerin	Deputy President Cr Nadine McMorran
Shire of Mount Marshall	Deputy President Cr Nick Gillett
Shire of Mukinbudin	President Cr Gary Shadbolt Mr Dirk Sellenger, Chief Executive Officer
Shire of Narembeen	Ms Rebecca McCall, Chief Executive Officer
Shire of Nungarin	Deputy President Cr Gary Coumbe
Shire of Tammin	Cr Nick Caffell
Shire of Westonia	Mr Bill Price, Chief Executive Officer
Shire of Yilgarn	Deputy President Cr Bryan Close
MEMBERS OF PARLIAMENT	
	Hon Martin Aldridge MLC, Member for Agricultural Region Hon Colin de Grussa MLC, Member for Agricultural Region

GUESTS

Main Roads WA	Mr Mohammad Siddiqui, Regional Manager Wheatbelt
Regional Development Australia WA	Mr Josh Pomykala, Director Regional Development
Department of Local Government, Sport and Cultural Industries	Ms Samantha Cornthwaite, Regional Director Wheatbelt

2 ACKNOWLEDGEMENT OF COUNTRY

We, the Great Eastern Country Zone of WALGA acknowledge the continuing connection of Aboriginal people to Country, culture and community, and pay our respects to Elders past and present.

3 DECLARATIONS OF INTEREST

Nil

4 ANNOUNCEMENTS

Nil

5 GUEST SPEAKERS / DEPUTATIONS

5.1 SPEAKERS FOR THE APRIL ZONE MEETING

5.1.1 Lotterywest

Lisa Jackson, Grants Development Manager, made a presentation to the Zone on funding processes and any potential areas of support Lotterywest can offer to the Great Eastern Country Zone region.

The presentation is attached (Attachment 1)

Noted

6 MEMBERS OF PARLIAMENT

Members of the State Government in attendance were invited to provide a brief update on matters relevant to the Zone.

- Hon Steve Martin MLC, Member for the Agricultural Region
- Hon Mia Davies MLA, Member for Central Wheatbelt

Noted

7 AGENCY REPORTS

7.1 DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES

Samanta Cornthwaite, Regional Director Wheatbelt, was an apology for the meeting.

The DLGSC report was submitted for the Zone.

Executive Officer comment:

WALGA has contacted the Department and are working with them to allocate attendance at some Zone meetings. The Zone requested if an officer from the Department is attending, they would prefer an officer from the Local Government portfolio.

Noted

7.2 WHEATBELT DEVELOPMENT COMMISSION

Renee Manning, Principal Regional Development Officer

The Wheatbelt Development Commission report was submitted for information.

Noted

7.3 REGIONAL DEVELOPMENT AUSTRALIA WHEATBELT

Josh Pomykala, Director Regional Development was an apology for the meeting.

The Regional Development report was submitted for the Zone.

The Zone expressed its congratulations to Ms Mandy Walker who was awarded the 2024 AgriFutures Rural Women's Award for her project to help Wheatbelt businesses participate in the defence industry supply chain. The Zone requested the Executive Officer send a letter of congratulations to Ms Walker.

Noted

7.4 MAIN ROADS WESTERN AUSTRALIA

Mohammad Siddiqui, Regional Manager Wheatbelt is an apology for the meeting.

The Main Road Western Australia report was submitted for the Zone.

Shire of Westonia informed that the Carrabin Roadhouse intersection with Great Eastern Highway, the condition of which was discussed at previous meetings, has been repaired.

Noted

7.5 WATER CORPORATION

Rebecca Bowler, Manager Customer and Stakeholder

A short presentation was given to the Zone (Attachment 2).

Ms Bowler informed that the Water Corporation Board is due to consider an internal review of the serious storm event of February 2024 with information likely to be provided to the next Zone meeting.

Noted

The Zone adjourned for a short break at 11.18am.

The meeting recommenced at approximately 11.30am.

8 MINUTES

8.1 CONFIRMATION OF MINUTES FROM THE GREAT EASTERN COUNTRY ZONE MEETING HELD ON 22 FEBRUARY 2024

The Minutes of the Great Eastern Country Zone meeting held on 22 February 2024 have previously been circulated to Member Councils.

RESOLUTION

Moved: Shire of Westonia

Seconded: Shire of Yilgarn

That the Minutes of the meeting of the Great Eastern Country Zone held on 22 February 2024 be confirmed as a true and accurate record of the proceedings.

CARRIED

8.2 BUSINESS ARISING FROM THE MINUTES FROM THE GREAT EASTERN COUNTRY ZONE MEETING HELD ON 22 FEBRUARY 2024

8.2.1 Carriage Lighting – Rail Network

Background:

At the February Zone meeting, it was resolved that:

That the Zone Executive Officer request a comment from WALGA on their capacity to advocate for change, with an item to be prepared for the next Great Eastern Zone meeting.

Comment

The following comment has been provided by WALGA's Executive Manager Infrastructure:

WALGA is a stakeholder, but not leading advocacy to improve the conspicuity of trains. Further to the advice to the November Zone meeting the following activities have been undertaken:

- WALGA participated in a workshop and safety review of a trial installation of LED headlights, additional side and brow lighting to the existing locomotive fleet owned by CBH and operated by Aurizon. The workshop noted that this lighting is additional to required rail standards and focussed on potential risks of moving beyond current standards and risk mitigation actions.
- ALGA, representing the Local Government sector nationally, participated in the rail crossing safety roundtable in Brisbane in early March. Advocacy highlighted that with more than 20,000 level crossings intersecting roads and paths across the country, the safe system needs to deliver significantly more than public education and enforcement.

The Office of National Rail Safety Regulator (ONRSR) is currently consulting on a draft [Code of Practice – Level Crossings and Train Visibility](#) as requested by the Infrastructure and Transport Ministers. This code of practice will set out best practice to the industry and is intended to be admissible in a proceeding as evidence of whether or not a rail operator has complied with a duty or obligation under the *Rail Safety National Law*. Consultation is open until Thursday 11 April.

WALGA does not have sufficient resources to prioritise development of a submission in the four week consultation period.

Noted

8.2.2 Medicare Rebate

Background

At the February Zone meeting, it was resolved that:

That the Zone Executive Officer write to Medicare / Services Australia and inform that the WALGA Great Eastern Country Zone is opposed to any change to the Medicare rebate for initial telehealth consultations with specialist doctors.

The Zone Executive Officer sent correspondence to the Medicare Benefits Schedule (MBS) Review Committee (MRAC).

Comment

The MRAC acknowledged the Zone's correspondence and advised the following:

As the consultation process closed on 6 November 2023 your submission will be considered more broadly by the department and we thank you for taking the time to provide feedback.

For future updates on the progress of this and other MRAC reviews, please monitor the [MRAC Webpage](#) on the Department of Health and Aged Care website.

Noted

8.2.3 Great Eastern Country Zone Conference 2025

Background:

At the February Zone meeting, a Zone Conference Planning Subcommittee was established. Members of the committee are Cr Melanie Brown, Cr Jannah Stratford, Cr

Ram Rajagopalan, Cr Gary Shadbolt, Cr Tony Sachse, Cr Stephen Strange and Cr Mark Crees.

Comment:

The Zone secretariat will meet in early April with WALGA's Senior Adviser Events Michelle Dayman to initiate development of priority actions as agenda items for the initial meeting of the subcommittee.

Executive Officer comment

WALGA staff have met. An agenda for a meeting of the Subcommittee (TBC) will be prepared and distributed. An update and proposals for the Conference will be provided at the next Zone meeting.

Noted

8.3 MINUTES OF THE GREAT EASTERN COUNTRY ZONE EXECUTIVE COMMITTEE MEETING HELD ON 2 APRIL 2024

The Minutes of the Great Eastern Country Zone Executive Committee meeting held on 2 April 2024 were submitted for the Zone.

RESOLUTION

Moved: Shire of Nungarin

Seconded: Shire of Cunderdin

That the Minutes of the Great Eastern Country Zone Executive Committee meeting held on 2 April 2024 be received.

CARRIED

8.4 BUSINESS ARISING FROM THE GREAT EASTERN COUNTRY EXECUTIVE COMMITTEE MEETING HELD ON 2 APRIL 2024

8.4.1 WoWem Sundowner

Background

On March 15, Cr Alison Harris in partnership with other Members of the Great Eastern Country Zone, hosted a Sundowner for female councillors in the region; "Women of the Wheatbelt Elected Members Sundowner". At the February meeting of the Zone, it was resolved that a contribution up to the value of \$1,000 could be made to this event. No invoice has been received to date.

WALGA's communication team will be highlighting this event to the sector.

President Cr Harris provided the following update:

- Approximately 25 elected members attended.
- Positive feedback was received.
- There was interest in a meeting of the group at the LG Convention.
- Thanked the Hon Mia Davies, the Zone, and others, for their contributions to the event.

The Zone Executive Officer confirmed an invoice for \$625.00 is being processed for payment.

Noted

9 ZONE BUSINESS

9.1.1 Enhanced and Alternative Education Opportunities for Regional WA

The WALGA Secretariat requests consideration of the following item from the Great Southern Country Zone.

Background

The Great Southern Country Zone has written to the Minister for Education, Hon. Tony Buti MLA seeking support to prioritise increased State Government investment to improve regional education, including:

- Increased access to alternative programs for students disaffected by main-stream education, those at risk or who have specific learning needs, who may be disruptive, falling behind and at risk of failing to learn; providing these students with intensive support, active, empathic, and practical instruction, combined with health and other services to enable their success.
- Increased secondary education distance ATAR, VET and other WACE subject courses, if necessary supplemented by private providers, with qualified teacher mentoring and support provided in schools closest to students, supplemented with online access to subject specialist teachers to enable student success.
- Implement strategies to attract and retain quality teachers and subject specialists in remote communities, including:
 - Subsidised high standard GROH housing.
 - Increased financial bonuses, for remote locations and to encourage longer term retention.
- Providing sufficient GROH housing for State Government employees to reduce pressure on regional private rental availability and improve housing security for teachers and all Government service staff when transferring to regional locations.

The Great Southern Country Zone's call to action from State Government, seeks to reduce disadvantage for students living in regional Western Australia, so they can access the same quality educational opportunities available in metropolitan and regional centres, without need to attend boarding schools. In addition, these strategies will also deliver substantial economic and social benefit for regional communities.

Comment

If your region also experiences disadvantage in educational opportunities, the Great Southern Country Zone now seeks your consideration of the below recommendations and if the Great Eastern Country Zone accepts the recommendations below, then your Zone may use the above content to assist in developing your submissions.

The Great Southern Country Zone communicated with the Minister on the following matters:

- Supports the call to action to reduce regional disadvantage in educational opportunities;
- Agrees to write to the Minister for Education requesting action; and
- Requests the WALGA Secretariat to advocate to State Government on this matter.

RESOLUTION

Moved: Shire of Bruce Rock

Seconded: Shire of Kellerberrin

That the Great Eastern Country Zone:

- 1. Supports the call to action to reduce regional disadvantage in educational opportunities;**
- 2. Agrees to write to the Minister for Education requesting action; and**
- 3. Requests the WALGA Secretariat to advocate to State Government on this matter.**

CARRIED

9.1.2 Agricultural Land Use

WALGA has received a request from WEROC for a motion be presented to the GECZ for consideration.

Background

The Wheatbelt region is becoming an increasingly attractive place for investors seeking to decarbonise their operations and meet their environmental, sustainable and governance (ESG) obligations.

Project proponents are active in the region, seeking to develop projects across renewable energy (wind and solar farms), tree planting (for carbon offsets, biodiversity or nature repair credits, clearing offsets) and biofuel production. All are at various stages of development.

Without a coordinated or considered approach to settlement of those investments into the current predominantly agricultural landscape, there is a risk that poor outcomes may result for Wheatbelt communities, the economy and the environment.

Current Situation

This issue is not new and has been raised in zone meetings across the Wheatbelt region.

The 2023 WALGA State Council Annual General Meeting included a resolution that included referral to the WALGA People and Place Policy team for further work to be undertaken on:

5.2 Land Use Policy - that WALGA establish and promote policies to protect and prioritise the preservation of agricultural land against its displacement by non-agricultural activities that lead to a net reduction of the State's productive agricultural land.

In November 2023, the Avon Midland Zone resolved:

That the Zone recommends to the WA Local Government Association that in considering land use policy WALGA establish policies that provide local governments options to protect and prioritise the preservation of agricultural land against its displacement by non-agricultural activities that lead to a net reduction of the State's productive agricultural land.

At the February 2024 GECZ meeting, Cr. Crees spoke to item 9.4.1, where "Agricultural land use" was endorsed as a new strategic priority for the Zone. He noted concern about the impact of large scale land use change such as trees for carbon offsets on communities and the local economy.

Local government authorities in the Zone, including WEROC members are actively grappling with proponents seeking to undertake projects that will result in significant land use change across their Shires. Many of these land uses are driven by private and public decarbonisation ambitions.

Rather than individual local governments tackling this issue, WEROC proposes the Great Eastern Country Zone request WALGA to undertake investigation and provide advice to assist local governments in preparing to engage with proponents that helps minimise negative impacts and maximises positive outcomes for communities and the region.

Recommendation

That WEROC recommend to GECZ that WALGA;

1. In considering Agricultural Land Use, establishes and promotes policy templates to guide Local Governments for their individual adoption to protect and prioritise the preservation of agricultural land against its displacement by non-agricultural activities that lead to a net reduction of the State's productive agricultural land.
2. Within the Policy includes such uses but not limited to tree planting for offsets or carbon, renewable energy generation and transmission.
3. Investigates potential impacts to local government rates on rural land, that has approved long term tree planting for different purposes, for example but not limited to planting for carbon offsets, planting for clearing offsets, or planting for renewable fuels; and renewable energy investments.
4. Provides advice to local government on what Policies or Special Area Rates should be considered for the land affected.

Clarifying comments

As part of its investigation WALGA would consider:

- a) Land use change that relates to farmland where the primary purpose remains farming, but a portion of the land is used for renewable energy generation or tree planting,
- b) Land use changes that relate to farmland where the primary purpose becomes renewable energy generation or tree planting.

It is assumed for the purposes of this investigation that all rural land used for agriculture is considered "productive".

As part of its investigation WALGA will engage with Local Governments and landowners and work closely with agencies such as Department of Planning, Lands & Heritage, Department of Water and Environmental Regulation and Department of Primary Industries & Regional Development.

RESOLUTION

Moved: Shire of Merredin
Seconded: Shire Westonia

That the Great Eastern Country Zone recommend that WALGA

1. **In considering Agricultural Land Use, establishes and promotes policy templates to guide Local Governments for their individual adoption to protect and prioritise the preservation of agricultural land against its displacement by non-agricultural activities that lead to a net reduction of the State's productive agricultural land.**
2. **Within the Policy includes such uses but not limited to tree planting for offsets or carbon, renewable energy generation and transmission.**
3. **Investigates potential impacts to local government rates on rural land, that has approved long term tree planting for different purposes, for example but not limited to planting for carbon offsets, planting for clearing offsets, or planting for renewable fuels; and renewable energy investments.**
4. **Provides advice to local government on what Policies or Special Area Rates should be considered for the land affected.**

CARRIED

9.1.3 Adoption of Policy and Advocacy Prioritisation Framework

By Kathy Robertson, Manager Association and Corporate Governance

Background

State Council uses a Policy and Advocacy Prioritisation Framework to guide discussion and decision-making on policy and advocacy issues. The Framework was developed in 2020 on the request of State Council to assist State Councillors in determining the priority of a particular issue relative to existing (and competing) policy and advocacy priorities.

The Framework (included below) utilises 11 criteria to sharpen thinking (e.g. the impact on the Local Government sector, the number of Member Local Governments affected, the level of support amongst the public or other stakeholders, etc.), and encourage decision-makers to consider the wider context and impacts of the issue before settling on a pathway forward.

The Great Southern Country Zone also adopted the Prioritisation Framework not long after it was developed in 2020.

Comment

It is proposed that all Zones consider adopting the Policy and Advocacy Prioritisation Framework as included below.

If the Zone were to adopt the Prioritisation Framework, Zone Delegates could use it to guide their decision-making when determining whether or not to request action or advocacy from WALGA on a particular issue (that is, sector-wide issues). Issues that are not sufficiently prioritised (that is, regional issues) could instead be dealt with at the Zone level (e.g. through direct advocacy efforts on behalf of the Zone).

The Prioritisation Framework could also be used by Zone Delegates when drafting Agenda items and motions on policy or advocacy issues, using the criteria as prompts for what kind of information to include.

The Prioritisation Framework does not remove the need for judgements to be made and is intended to *guide*, not replace, decision-making.

How to use the Framework:

- If the majority of the factors are towards the left column, the issue is a high priority.
- If the majority of the factors are towards the middle, the issue requires action, but is not a high priority.
- If the majority of the factors are towards the right column, the issue is a low priority.

Following prioritisation, an appropriate and proportionate policy and advocacy approach can be determined.

Impact on Local Government Sector Impact on Local Government sector without intervention	High	Medium	Low
Reach Number of member Local Governments affected	Sector-wide	Significant (multiple regions, Zones, or bands)	Few
Influence Capacity to influence decision makers	High	Medium	Low
Principles Alignment to core principles such as autonomy, funding, general competence	Strong	Partial	Peripheral
Clarity Policy change needed is clear and well-defined	Clear	Partial	Unclear
Decision-maker support Level of support among decision-makers (political and administrative)	High	Medium	Low
Public support Level of support among the public or other stakeholders	High	Medium	Low
Positive consequences for WALGA Prospect of positive consequences for WALGA. E.g. enhanced standing among members or leverage for other issues.	High	Medium	Low

Negative consequences for WALGA Prospect of negative consequences for WALGA for not undertaking the advocacy effort. E.g. diminished standing among members or other stakeholders.	High	Medium	Low
Partnerships Potential for partnerships with other stakeholders	Yes (3+)	Possibly (1-2)	No (0)

RECOMMENDATION

That the Great Eastern Country Zone adopt the Policy and Advocacy Prioritisation Framework to determine the priority of a particular policy or advocacy issue, and guide future decision-making.

RESOLUTION

Moved: Shire of Bruce Rock

Seconded: Shire of Wyalkatchem

That the Great Eastern Country Zone acknowledge the Policy and Advocacy Prioritisation Framework to determine the priority of a particular policy or advocacy issue, and guide future decision-making.

CARRIED

9.1.4 Consultation Opportunities

The following consultations are currently open and Zone Local Governments may consider providing a response or formal submission:

Standardised Meeting Procedures

Meeting Procedures (Standing Orders) Local Laws have been the foundation for facilitating efficient and effective Council and Committee meetings.

State Government's Local Government Reform includes the proposal for replacing local laws with Standard Meeting Procedures Regulation. [The Department of Local Government, Sport and Cultural Industries is consulting](#) on proposals, with feedback required to the Department by 29 May 2024.

WALGA has prepared a [Discussion Paper](#) that combines the Department's Consultation Paper with comment and is seeking feedback from Local Governments.

This feedback will be utilised to develop a sector-wide advocacy position for submission to the Department.

Feedback on the WALGA Discussion Paper must be submitted to James McGovern, Manager Governance and Procurement by Monday, 29 April 2024.

For more information, [click here](#).

National Inquiry into Local Government Sustainability

The House of Representatives Standing Committee on Regional Development, Infrastructure and Transport will inquire into and report on Local Government sustainability.

Local Governments are encouraged to make a submission by the due date of Friday, 3 May 2024 and provide recommendations relating to any or all of the inquiry's terms of reference.

WALGA is seeking an extension for this deadline for Local Governments until 31 May 2024. Further communications will be provided if this deadline extension is approved.

For more information, [click here](#).

2024 Regional Telecommunications Review

The 2024 Regional Telecommunications Review has now commenced.

The Committee has been asked to examine the adequacy of regional Australia's telecommunications, including hearing from people in regional, rural and remote parts of Australia. You can find out more about how the Committee will do this in the [Terms of Reference](#).

For more information, [click here](#).

The WALGA Executive Officer will invite a Committee representative to attend an upcoming Zone meeting (June or August) as a guest speaker.

Noted

10 ZONE REPORTS

10.1 CHAIR REPORT

President Cr Tony Sachse

The Zone Executive met on Tuesday, 2 April 2024. A range of items were discussed many of which form part of the agenda today. The emerging issue of Agricultural Land Use was added as a new strategic priority and there is some follow up regarding that today.

Thanks to the WALGA staff for their contribution in preparing today's agenda, especially James McGovern and our new GECZ Executive Assistant Meghan Dwyer. Meghan is an Executive Office with Governance at WALGA. Welcome Meghan.

Special thanks to our former Executive Assistant Naoimh Donaghy for her time and considerable effort over recent years.

Thanks also to the Shire of Kellerberrin for hosting us today.

RESOLUTION

Moved: Shire of Wyalkatchem

Seconded: Shire of Koorda

That the Zone Chair's report be received.

CARRIED

10.2 WHEATBELT DISTRICT EMERGENCY MANAGEMENT COMMITTEE (DEMC)

President Cr Tony Sachse

The last Wheatbelt DEMC met on 13 March 2024. The minutes have not yet been distributed.

There were presentations from:

- Red Cross
- Neville Ellis – Emergency Management Sector Adaptation Plan Discussion Paper

Agenda Items included:

8.1. Gingin Bushfire Debrief – Availability of traffic management contractors.

8.2. January Storms Electricity Supply Disruption Debrief

 8.2.1. Identification of Critical Infrastructure and its Interdependencies

 8.2.2. Vulnerable people register/database/list information sharing

 8.2.3. Reliance on 000 in emergencies

 8.2.4. Accommodation for operational staff in emergencies

 8.2.5. Generator usage during Total Fire Bans in emergencies

8.3. DEMC strategic activities

 8.3.1. District strategic plans

 8.3.2. Trainings and engagement

 8.3.3. District Level Exercises

The Wheatbelt Operational Area Support Group (OASG)/ISG is now meeting on an as needed basis.

RESOLUTION

Moved: Shire of Yilgarn

Seconded: Shire of Cunderdin

That the Wheatbelt District Emergency Management Committee Report be received.

CARRIED

10.3 REGIONAL HEALTH ADVOCACY GROUP

President Cr Alison Harris

The Regional Health Advocacy Group report was submitted for the Zone.

RESOLUTION

Moved: Bruce Rock

Seconded: Nungarin

That the Regional Health Advocacy Report be received.

CARRIED

10.4 WALGA ROADWISE

Position currently vacant.

On behalf of the Zone, President Cr Tony Sachse expressed thanks to Cliff Simpson for his services to the Zone over many years.

11 WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION BUSINESS

11.1 STATE COUNCILLOR REPORT

Cr Stephen Strange

Cr Strange provided a verbal report to the meeting.

- At the Strategic Forum held on 6 March, the new Minister for Local Government, Hon Hannah Beazley addressed State Council and took questions.
- A Election Priorities workshop was held with State Councillors on 7 March.
- Encourage all Local Governments to make submission to both the State and Federal Telecommunications Reviews being conducted. A review of the Universal Services Obligations Agreement is also under review. Encourage this to be reference in any submission.
- The Salaries and Allowance Tribunal determination was recently issued. There has been an increase in the Band 4 allowances. The Regional/Isolation Allowance was not reviewed, a request made in the WALGA submission.
- Encourage Local Government to undertake training to prepare for the recording of meetings and new standardised meeting procedures.

RESOLUTION

Moved: Shire of Wyalkatchem

Seconded: Shire of Narembeen

That the State Councillor Report be received.

CARRIED

11.2 STATE COUNCIL AGENDA ITEMS – 1 MAY 2024

Background

WALGA State Council meets five times each year and as part of the consultation process with Member Councils circulates the State Council Agenda for input through the Zone structure.

Zone delegates to consider the Matters for Decision contained in the WA Local Government Association State Council Agenda and put forward resolutions to Zone Representatives on State Council.

The full [State Council Agenda can be found on the WALGA website](#).

11.2.1 Matters for Decision

7.1 Waste Levy Advocacy Position

By Rebecca Brown, Manager Waste and Environment

WALGA RECOMMENDATION

That State Council:

- 1. Replace the existing WALGA Waste Levy Policy Statement and Advocacy Position 7.4 Waste Management Funding:**

Local Government considers that:

- 1. Waste Avoidance and Resource Recovery Levy funds should be hypothecated to strategic waste management activities in line with the State Waste Strategy and strongly opposes the application of the Levy to non-waste management related activities, such as funding State Government core activities; and**
- 2. The Levy should not be applied to licensed landfills outside the metropolitan area.**

- 2. Endorse a new Waste Levy Advocacy Position as follows:**

The Waste Avoidance and Resource Recovery Levy (the Levy) was established in WA to fund programs relating to the management, reduction, reuse, recycling, monitoring or measurement of waste and administering the fund. The current Levy is applied to waste generated, or landfilled, in the Perth metropolitan area.

Currently, only 25% of the collected funds are retained for strategic waste management activities, 75% are allocated to the ongoing operations of the Department responsible for administration of the Levy.

Local Government considers that:

- 1. The Waste Avoidance and Resource Recovery Levy funds must be fully hypothecated to strategic waste management activities in line with the State Waste Strategy and not be used for non-waste management related activities, such as funding State Government core activities.**

2. **Strategic waste management activities funded by the State Government should:**
 - a. **Provide adequate funding and support for Regional Councils, non-metropolitan and metropolitan Local Governments;**
 - b. **Reflect the targets and priorities within the Waste Strategy;**
 - c. **Fully fund and acknowledge the life cycle costs of infrastructure and services; and**
 - d. **Facilitate the development, implementation and ongoing operation of Product Stewardship Schemes.**
3. **The Levy should not be applied to waste generated in the non-metropolitan area as it is not feasible, or appropriate, to implement the Levy in areas with a limited rate base, access to markets for recycled materials, economic growth and resources to manage such a change.**
4. **The Levy should not be applied to waste received at premises undertaking licensed activities whose primary purpose is resource recovery.**
5. **The Levy must be supported by a clear, evidence-based rationale to demonstrate the suitability of how charges are set, how and where funds are allocated, and the extent to which it is delivering on its objectives.**

EXECUTIVE SUMMARY

- The Waste Levy and Strategic Waste Funding Policy Statement was first endorsed in 2008 and was amended in 2018.
- The Statement outlines the Local Government position on levies charged on the weight or volume of waste received at licensed premises and the application of those funds to waste management activities.
- In 2023, the WA Government published the findings of a Review of the Waste Avoidance and Resource Recovery (WARR) Levy. The consultation summary report and supporting consultant report can be accessed on the Department of Water and Environmental Regulation (DWER) [website](#).
- Key outcomes of the Levy Review included a five-year schedule of increases and a commitment to investigate extending the levy boundary to regional areas.
- The new Waste Levy Advocacy Position uses contemporary language emphasises:
 - Full hypothecation of the Levy;
 - The key areas of expenditure for the Levy;
 - Opposition to the expansion of the Levy's geographic application;
 - Opposition to the application of the Levy to resource recovery activities; and
 - The need for a clear evidence-based rationale for setting and expending the Levy.
- The Municipal Waste Advisory Council (MWAC) endorsed the new Advocacy Position in February 2024.

11.2.2 Policy Team and Committee Reports

- 8.1 Environment Policy Team Report
- 8.2 Governance Policy Team Report
- 8.3 Infrastructure Policy Team Report
- 8.4 People and Place Policy Team Report
- 8.5 Municipal Waste Advisory Council (MWAC) Report

11.2.3 Matters for Noting/Information

- 9.1 WALGA 2023 Emergency Management Survey
- 9.2 Tree Retention Model Local Planning Policy
- 9.3 Local Emergency Management Arrangements (LEMA) Improvement Plan Implementation
- 9.4 Planning and Building Performance Monitoring Project
- 9.5 2024 WALGA Aboriginal Engagement Forum

RESOLUTION

Moved: Shire of Merredin

Seconded: Shire of Yilgarn

That the Great Eastern Country Zone:

- 1. **Supports all Matters for Decision listed above in the May 2024 State Council Agenda, and**
- 2. **Notes all other Policy Team and Committee Reports and Organisational Reports as listed in the May 2024 State Council Agenda.**

CARRIED

11.3 WALGA PRESIDENT'S REPORT

The WALGA President's report was submitted for the Zone.

RESOLUTION

Moved: Shire of Bruce Rock

Seconded: Shire of Cunderdin

That the WALGA's President's Report be received.

CARRIED

12 EMERGING ISSUES

12.1.1 Invitations to attend a Zone Meeting

MOTION

Moved: Shire of Bruce Rock

Seconded: Shire of Westonia

That the Great Eastern Country Zone invite all State Government Ministers to attend an upcoming Zone meeting.

AMENDMENT

Moved: Shire of Trayning

Seconded: Shire of Merredin

That the Great Eastern Country Zone invite the Minister for Local Government to attend an upcoming Zone meeting, followed by invitations to Minister's whose portfolio aligns with the Zone's Strategic Priorities.

LOST

RESOLUTION

The substantive motion was put to the vote.

CARRIED

12.1.2 2024 WALGA Convention

The 2024 WALGA Convention will be held from Tuesday, 8 to Thursday, 10 October. The Convention returns to the Perth Convention and Exhibition Centre.

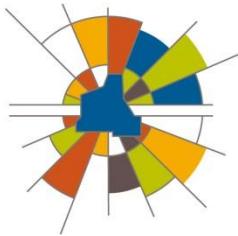
13 NEXT MEETING

The next Executive Committee meeting will be held on Wednesday, 5 June 2024 commencing at 8.00am, via MSTEams.

The next Great Eastern Country Zone meeting will be held on Thursday, 13 June 2024 commencing at 9.30am. This meeting will be hosted by the Shire of Merredin.

14 CLOSURE

The Chair closed the meeting at 12.25pm.



SHIRE OF
MERREDIN
INNOVATING THE WHEATBELT

MINUTES

Audit Committee Meeting

Held in Council Chambers
Corner King & Barrack Street's, Merredin
Tuesday 21 May 2024
Commencing 1:45pm



Common Acronyms Used in this Document	
T/CEO	Temporary Chief Executive Officer
EMSC	Executive Manager Strategy and Community
EMDS	Executive Manager Development Services
EMES	Executive Manager Engineering Services
EMCS	Executive Manager Corporate Services
EO	Executive Officer
GO	Governance Officer
MCS	Manager Corporate Services
SFO	Senior Finance Officer
CBP	Corporate Business Plan
SCP	Strategic Community Plan
OAG	Office of the Auditor General

Shire of Merredin

Audit Committee Meeting

1.45pm Tuesday 21 May 2024



1. Official Opening

The President acknowledged the Traditional Owners of the land on which we meet today, and paid his respects to Elders past, present and emerging. The President then welcomed those in attendance and declared the meeting open at 1:50pm.

2. Record of Attendance / Apologies and Leave of Absence

Councillors:

Cr M McKenzie	President
Cr D Crook	
Cr M Simmonds	
Cr B Anderson	
Cr L O'Neill	

Staff:

J Merrick	T/CEO
L Boehme	EMCS
C Brindley-Mullen	EMS&C
A Tawfik	EMES 1:53pm – 1:58pm
M Wyatt	EO
A Bruyns	GO

Members of the Public:

Apologies: Cr R Manning – Deputy President

Approved Leave of Absence:

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Confirmation of Minutes of the Previous Meeting

5.1 Audit Committee Meeting held on 9 April 2024
Attachment 5.1A

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr Crook

Seconded: Cr McKenzie

83383

That the minutes of the Audit Committee Meeting held on 9 April 2024 be confirmed as a true and accurate record of proceedings.

CARRIED 4/0

For: Cr McKenzie, Cr Anderson, Cr Crook, Cr Simmonds

Against: Nil

6. Officer's Reports

6.1 Risk Dashboard Update – May 2024

Administration



Responsible Officer:	Leah Boehme, EMCS
Author:	As above
Legislation:	<i>Local Government (Audit) Regulations 1996</i>
File Reference:	Nil
Disclosure of Interest:	Nil
Attachments:	Attachment 6.1A - Shire of Merredin Risk Dashboard Report May 2024 (CONFIDENTIAL)

Purpose of Report



Executive Decision



Legislative Requirement

The purpose of this report is to provide the Audit Committee with an update on the Shire of Merredin's (the Shire) risk management, due to a review of the Risk Management Dashboard being completed by the Executive Team.

Background

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the Chief Executive Officer's (CEO) to review the appropriateness and effectiveness of the local government systems and procedures in relation to risk management, internal control and legislation compliance.

In December 2022, this review was completed and presented to the Audit Committee and Council. Part of that process included a review of the Shire's Risk Dashboard.

Comment

With a number of changes to the Executive Management Group in the previous twelve months, and the Merredin Regional Community and Leisure Centre management being brought in house, it was considered pertinent to complete a review to the Dashboard mid-way through the legislated three-year Regulation 17 review schedule.

A number of finalised actions have been removed, and a number of new items have been added. The updated Shire of Merredin Risk Dashboard Report for May 2024 can be found at Attachment 6.1A.

Policy Implications

Policy 3.24 – Risk Management applies.

Statutory Implications

Local Government (Audit) Regulations 1996

Strategic Implications

➤ Strategic Community Plan

Theme:	4. Communications and Leadership
Service Area Objective:	4.2 - Decision Making 4.2.3 – The Council is well informed in their decision-making, supported by a skilled administration team who are committed to providing timely, strategic information and advice 4.4.1 – The Shire is continuously working to maintain efficient communication, providing open, transparent and factual information, through a variety of channels

Priorities and Strategies
for Change:

Nil

➤ Corporate Business Plan

Theme:	Communication and Leadership
Priorities:	Nil

Risk Implications

The Shire has a Risk Management Framework that includes relevant procedures to be followed when assessing and managing risk. The framework provides tools that monitor the Shire's risk profile on a quarterly basis. The reviewed overall risk profile of the Shire is moderate.

Financial Implications

Nil

Voting Requirements

Simple Majority Absolute Majority

Resolution

Moved: Cr McKenzie **Seconded:** Cr Crook

83384 **That the Audit Committee NOTES the review of the Risk Dashboard Report for May 2024, as presented in Attachment 6.1A.**

CARRIED 4/0

For: Cr McKenzie, Cr Anderson, Cr Crook, Cr Simmonds

Against: Nil

A Tawfik entered the Chambers at 1:53pm.

6.2 Risk and Regulation Action Plan May 2024

Administration



Responsible Officer:	Leah Boehme, EMCS
Author:	As above
Legislation:	<i>Local Government (Audit) Regulations 1996</i>
File Reference:	Nil
Disclosure of Interest:	Nil
Attachments:	Attachment 6.2A – Risk and Regulation Action Plan May 2024

Purpose of Report



Executive Decision



Legislative Requirement

The purpose of this report is to provide the Audit Committee with an update on the Shire of Merredin's (the Shire) progress toward the actions highlighted during the 2022/23 Audit and the Shire of Merredin Financial Management Review (FMR), which was presented to the Audit Committee and Council in December 2023.

A review of the Shire of Merredin Risk Dashboard has also been incorporated in the document.

Background

Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* directs the Chief Executive Officer (CEO) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews. The FMR for the Shire was undertaken in the last quarter of 2023 and results were presented to the Audit Committee and Council. The previous FMR was completed in 2020.

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the CEO to review the appropriateness and effectiveness of the local government systems and procedures in relation to risk management, internal control and legislation compliance.

The review may relate to any or all of the matters referred to the sub-regulation (1) (a), (b) and (c), but each of those matters is to be the subject of a review at least once every three

(3) financial years. The CEO is to report to the Audit Committee the results of that review and then provide updates on the progress toward identified actions on a regular basis.

The Shire undertook this review in December 2022 and all identified actions have now been closed out. The Shire will look to complete this review again prior to the end of 2025.

A review of the Shire of Merredin Risk Dashboard has also been completed with actions incorporated into the Risk and Regulation Action Plan (Attachment 6.2A).

Comment

As the Shire's Risk Dashboard has been reviewed, this section of the Risk and Regulation Action Plan document has been replaced with the updated data. The actions relating to the Shire's FMR and Audit remain unchanged since the previous version of the document was presented to Council.

Works toward the completion of the actions has been outlined throughout the document.

Policy Implications

Policy 3.24 – Risk Management applies.

Statutory Implications

Regulation 17 of the *Local Government (Audit) Regulations 1996* applies.

Strategic Implications

➤ Strategic Community Plan

Theme:	4. Communications and Leadership
Service Area Objective:	4.2 - Decision Making 4.2.3 – The Council is well informed in their decision-making, supported by a skilled administration team who are committed to providing timely, strategic information and advice. 4.4.1 – The Shire is continuously working to maintain efficient communication, providing open, transparent and factual information, through a variety of channels.

Priorities and Strategies for Change:

Nil

➤ Corporate Business Plan

Theme:	4. Communications and Leadership.
Priorities:	Nil 4.4 – Communications. 4.4.1 – The Shire is continuously working to maintain efficient communication, providing open, transparent and factual information, through a variety of channels.

Risk Implications

By regularly reviewing the Shire's Risk and Regulation Action Plan, and providing updates to the Audit Committee and Council, the risk to the organisation should decrease.

Financial Implications

Nil

Voting Requirements

Simple Majority Absolute Majority

Resolution

Moved: Cr McKenzie

Seconded: Cr Simmonds

83385

That the Audit Committee;

- 1. NOTES the quarterly Risk and Regulation Action Plan for May 2024 as presented in Attachment 6.2A; and**
- 2. RECOMMENDS that Council NOTES the Risk and Regulation Action Plan, as tabled to the Audit Committee.**

CARRIED 4/0

For: Cr McKenzie, Cr Anderson, Cr Crook, Cr Simmonds

Against: Nil

Risk and Regulation Action Plan – May 2024

Completed

In progress

Ongoing

Not yet commenced

Reviewed elsewhere

2022/23 Financial Audit

Area's Actions Required	Actions:	Date completed/ comment:
Corporate IT Strategy	Develop a Corporate IT Strategy for the Shire of Merredin that links to the business objectives outlined in the Shire of Merredin Corporate Business Plan.	
IT Policies/ Procedures	Though a range of processes are currently in place in relation to backups, physical security, HR security and a number of the other areas listed below, the Shire will formalise/ develop documented IT and Cyber Security policies/ procedures that include: <ul style="list-style-type: none"> - Access control (including Account management, Account requests and approvals, Account monitoring, User authentication, Account auditing) - Physical security - Backup protocols - Change management - HR security - Information classification - Data loss prevention 	
	Review policies created above and determine if further policies are required, or any amendments need to be made.	
IT Procedures	Formalise / develop a series of procedure documents / work instructions to support the policies referred to in Action 2.	
Permission Matrices	Permission matrices are in place for the new payroll system. Staff in the Finance Team who complete payroll for the Shire have administrative access and use two-factor identification to access the system. The Executive Manager Corporate Services is the overseer of this system and approves access levels. Employees only have access to enter timesheets and leave requests and check accruals and balances. They are unable to change data within the system. This has been implemented since 1 July 2023.	Completed 1.7.2023
	A review of user access of the Shire's accounting system has occurred to ensure appropriate access for staff. During the review,	Initial review completed Quarterly review completed 15.4.24

	<p>all staff access to the Shire's IT system was checked to ensure accuracy.</p> <p>Moving forward these reviews will be scheduled quarterly to ensure that security is maintained with the first review to take place prior to 31 January 2024.</p>	
	<p>A permission matrix document will be developed that outlines permissions to be assigned to each position in the organisations, as per the organisation structure, to guide future reviews.</p>	
Disaster Recovery Planning	<p>Desktop testing of the Disaster Recovery Plan will be completed by the Executive Management Team.</p>	<p>A new IT Disaster Recovery Plan has been developed and adopted at the OCM in April. Desktop testing will occur prior to 30 June 2024.</p>
	<p>A review of the Disaster Recovery Plan will occur once desktop testing has been completed to identify any amendments that may need to be made.</p>	
Password Policies	<p>All password settings in the IT system have been updated to reflect best practice recommendations. These include minimum 10 characters for passwords. This change was made when the Shire were alerted to the issue in September, however a further review on 10.11.2023 confirmed these are currently in place.</p>	<p>Completed 10.11.2023</p>
	<p>The password lockout threshold has been set to three attempts. This was completed when the Shire were alerted to the issue in September, however a further review on 10.11.2023 confirmed this is currently in place.</p>	<p>Completed 10.11.2023</p>
Privileged Accounts	<p>Removal of IT service providers administration status occurred during the Audit visit in September when attention was drawn to the issue.</p>	<p>Completed 10.11.2023 - A full audit of IT system users was completed at this time and the system reflects all staff and positions accurately.</p>
	<p>A procedure will be developed to ensure the IT system user review process is completed regularly (at least four times per year), as well as included in onboarding and offboarding processes moving forward.</p>	<p>New onboarding and offboarding templates have been developed and are now in use.</p> <p>Quarterly review added to Attain.</p> <p>Quarterly user access review completed 15.4.24</p>
	<p>Quarterly review dates will be added to the Shire's compliance system to ensure staff are alerted when reviews are due.</p>	<p>Review dates added to Attain 23.2.2024</p>
Cyber Security Training	<p>The Shire have completed testing over the previous 12 months to identify areas of risk by utilising phishing campaigns with staff and</p>	

	Councillors. It is recognised that further training is required and available training options for staff will be investigated.	
	Develop a training schedule to ensure all staff with network access are exposed to cyber security training at least annually.	
	Implement training, with initial roll-out to be completed by 30 June 2024.	

Financial Management Review

Recommendations:	Actions:	Date completed/ comment:
Bank Reconciliations processes require review to ensure current practices are documented.	Documented processes and procedures to be developed relating to bank reconciliations	
End of Month checklist to be developed to ensure all processes are completed.	The End of Month Checklist has been developed, however is not being used regularly. This will become part of the usual end of month process, with the EMCS to sign off each month moving forward. Some additional items will also be added to deal with items raised in the FMR relating to end of month procedures.	End of Month Checklist is now used at the end of each month to ensure all processes are complete. Further checklists will be put in place for each of the positions.
Appropriate segregation of duties relating to processes for sundry debtors credit notes need to be developed.	A new process was implemented upon receiving draft feedback on the FMR. All credit notes must now be requested by either an Exec Manager or the CEO with an explanation as to why the credit note is required. This will be formalised in a written document moving forward.	Written document has been completed and will be placed in the Debtors Procedure Manual.
In future, the rates notices / newsletters need to contain a statement of objects and reasons for imposing differential rates, differential minimums and service charges.	As part of the move to digital rates being offered to ratepayers from the 2024/25 financial year, the rear page of the rates notice has been reviewed with some additional information provided. The rates newsletter will also be updated to contain the information outlined by Moore prior to being sent out.	This will be completed when the 2024/25 rates modelling and billing occurs.
Key reconciliations should be completed prior to the finalisation of the monthly financial reports.	This will be added to the End of Month Checklist moving forward to ensure completion and sign off occurs each month within the required timeframe.	These processes are now included in the End of Month Checklist. These are currently checked each month and the EOM checklist is reviewed and authorised. This will continue to be completed moving forward.
Segregation of duties relating to procurement related activities need to be reviewed and documented.	The finance team are currently reviewing processes around purchasing and developing a recommendation for processes moving forward. This has been ongoing for a number of months and has included seeking advice from other local governments on	New processes have been rolled out across the organisation to ensure compliance. A Procedure and related

	what options are available. The current process has not been flagged by the auditors as presenting any issues.	work instruction have been developed to support staff with the transition. A new procedure template has been developed to ensure consistency across the organisation.
ABA banking files storage location to be reviewed to improve security.	Though the current location is locked to only a handful of staff, it has been recommended that no more than three or four staff have access.	An additional storage location has been created for the Payroll ABA file with restricted access.
Monthly payroll reconciliations noted three imbalances, however these imbalances were reported at the time and records were maintained to support the reasons for the imbalances. It is suggested that these controls and practices are continued.	The current controls will be documented to ensure their continuation.	Monthly payroll reconciliations are completed and imbalances rectified prior to the commencement of the following pay. A payroll end of month checklist will be implemented to ensure processes continue.
Two staff members did not sign credit card agreements at the time of receiving their credit cards, however a process was implemented mid-last year that has ensured all card holders since have completed this agreement.	There was previously no credit card agreement for staff to sign when there were issued with their credit cards, at the time this was highlighted this was rectified and staff receiving their cards since then have signed the agreement and been added to the register.	Completed September 2023. New staff sign agreements and are added to the register at the time of receiving their credit cards.
Credit card reconciliations are not completed prior to the monthly funds direct debit being completed. The recommendation is for staff to check their statements earlier in the billing cycle.	The EMCS will check credit card statements when pulling through creditor / payroll batches each week and check any suspicious looking transactions with the respective executive. A work instruction for this will be developed.	The practice has commenced, however the work instruction / register has not yet been developed.
Fixed asset reconciliations are delayed until the sign off of the annual financials each year, the reviewers suggest that attention be drawn to this in the monthly statement of financial activity.	In future, a comment will be included in the monthly statement of financial activity for months prior to the completion of the Fixed Asset Reconciliations until the sign off of the Annual Financial Report.	Fixed Asset Reconciliations were completed in December 2023 and reported in the monthly statement of financial activity. A note will be made in the July 2024 monthly report until completion of Asset Reconciliations.
A review of the asset register to ensure depreciation details match key accounting information requirements. Ensure updates to the asset register include review and authorisation by an independent officer.	An annual process will be implemented as part of the End of Year Checklist to review the asset register and ensure depreciation rates match to the accounting information requirements and any changes required are reviewed and authorised by the EMCS.	A review of asset register was completed in March 2024, reconciliation with accounting depreciation rates is expected to be completed in August 2024.
Regular review of cost reallocations to ensure accuracy and so that administration costs are not being incorrectly capitalised.	A review will be undertaken to review cost allocations prior to the 2024/25 budget adoption. This review will be added to the Budget Checklist to ensure it is undertaken annually as part of the budget process.	The Engineering Team work closely with Finance Team and capitalise completed projects on monthly. Plant op costs and public works overheads are being

		reviewed prior to adoption of the new budget.
Review of activity based costings to support calculation of rates being applied. Procedures to be developed to ensure regular review and monitoring of these costs.	A review of activity based costing will be undertaken prior to the 2024/25 budget adoption. This review will be added to the Budget Checklist to ensure it is undertaken annually as part of the budget process. These costs will also be monitored and added to the End of Month Checklist.	
The Annual Report requires a statement relating to the process of applying for information under the Freedom of Information Act.	This information has been included in the 2022/23 Shire of Merredin Annual Report.	Completed 11.12.2023
The link to the payment listing attachment from the January 2023 Ordinary Council Meeting is not working on the Shire's website. The payment listing is required by legislation to be published with the meeting minutes.	The Governance Team will investigate the possible options for dealing with minute attachments in future to ensure they are all available on the website as required.	All attachments are now included within the minutes PDF, rather than via links which have the potential to fail.
Written procedures are required for the reconciliation of borrowings.	A work instruction will be developed and this will be added to the End of Month Checklist moving forward to ensure completion and sign off occurs each month within the required timeframe.	
Timely reconciliation of stock (including fuel) is required and controls need to be established.	This issue has already been identified through the risk register and processes are beginning to be developed.	Fuel dips have been completed for December - May, however the reconciliation process and work instruction are to be developed.
Documentation of controls relating to general journal procedures are required. This should include regular audit trails being completed to ensure now unauthorised journals have been completed.	The printing and review of audit trails will be added to the end of month checklist moving forward to ensure completion and sign off occurs each month. A written procedure will also be drafted to outline the processes required.	
The investment register is not routinely reviewed by a more senior officer.	Currently the Shire do not have any active investments, with all funds being in the form of cash and held with our Bank. Moving forward the "cash" register which is completed will be added to the End of Month Checklist to ensure sign off occurs each month.	Investment Register has been added to the End of Month Checklist to be authorised each month by a more senior officer.
An ICT Strategic Plan is required to be developed.	This has been identified as part of the 2022/23 Annual Financial Audit and will be developed in the coming 12 months.	
The Business Continuity Plan requires routine testing to ensure validity.	Desktop testing of the Business Continuity Plan will be scheduled prior to the end of the financial year.	
Update procedures to ensure the tender register includes all necessary information.	An update of procedures will be undertaken to ensure the tender register includes all necessary information.	

The tender register on the Shire's website was not updated (2023/24 was not uploaded). This has been rectified.	The website has been updated to include the 2023/24 tender register, as per requirements.	Completed December 2023
One primary return was not completed within the legislated timeframe. This was reported in the Shire's 2022 Compliance Audit Return at the March 2023 Audit Committee meeting.	Ensure all 2022/23 Primary and Annual Returns are completed by the due date.	Completed 31 August 2023. All 2022/23 Primary and Annual Returns were completed by the due date.
Policy 3.5 - Investment Policy requires review and updating. It is suggested that the review timeframe could be amended to align with organisational requirements.	This Policy, along with a number of others, will be reviewed in the coming months.	

Risk Dashboard Review

Asset Management			
Action	Completed Y/N	Date Due	Date Completed/ Notes
In house QGIS training for Exec and AMO	N	Dec-24	
Maintain roads data in QGIS	N	ongoing	Verification of Roads Data was completed and presented to Council in March 2024
Continue quarterly stocktakes at works depot, review oncosts	N	ongoing	
Review and update Asset Management Policy	N	Jun-25	
Create Asset Management Strategy	N	Dec-25	
Business and Community Disruption			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Implement internal emergency management arrangements across Shire	Y	ongoing	
Review LEMA annually	N	ongoing	Adopted at LEMC Meeting 26 October 2023
Hold at least one evacuation practice in each Shire facility each year	N	ongoing	
Desktop testing of IT Disaster Recovery Plan/ Business Continuity Plan	N	Sep-24	
Failure to Fulfil Compliance Requirements (statutory, regulatory)			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Review Compliance Calendar within Attain	ongoing	ongoing	Weekly due items report sent to Exec

Review process for CAR completion	Y	ongoing	2023 CAR presented to Audit and Council in February 2024
Policy and Plan Spreadsheets	Y	ongoing	Spreadsheets developed Q3 2023 and sent to Exec
Document Management Process			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Add policy review to SMG	N	Jun-24	
Digitise vital records	Partial	Dec-24	Some old records digitised, most new digitised as created
Review policies by due dates	N	ongoing	Policy Index developed
Review procedures and create Procedure Index with 'last reviewed date' component	Partial	Sep-24	Commenced October 2023
Creation of key secure documents that are unable to be edited (H Drive – templates, procedures etc)	Partial	Sep-24	Most folders / documents secured
Continue to review archives of the Shire	Partial	Ongoing	Records officer has commenced review
Employment Practices			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Ensure Recruitment Process are implemented consistently	Partial	ongoing	Mostly completed – PDs and Classifications reviewed and updated
Updating HR Synergy module	Partial	Dec-24	Commenced - majority of staff information in now being stored in Definitiv.
Review of qualification, licenses and tickets for required staff	Partial	ongoing	In progress. Training register updated and reviewed regularly.
Engagement Practices			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Review Engagement & Consultation Framework	N	Dec-25	
Complete Community Scorecard Survey	N	Dec-25	Will require funds in 2025/26 budget
Environment Management			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Maintenance and monitoring of waste water re-use scheme	Y	ongoing	
Training to be completed for the waste water management program	As required	ongoing	Ongoing training consistently provided to new employees. Current employees working with

			waste water have up to date training.
Develop Landfill Operational Management and Landfill Closure Plans	Partial	Jun-24	Consultant engaged, currently developing plans.
Errors, Omissions and Delays			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Identify key procedures for ALL areas, to be documented	N	Jun-25	A number of Corporate procedures identified via FMR and Audit
Create Procedural/Internal Management procedures and policies	Partial	Dec-24	Some initial procedures created.
Regularly review key information on website for accuracy	Partial	ongoing	Commenced – Exec to review own information.
Review process to track complaints/ work requests	Partial	Dec-24	A spreadsheet is in place currently to log requests / Snap Send Solves.
External Theft, Fraud or Damage			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Review Admin Security Procedure to include individual 4 digit access system for relevant staff. Removal of access when staff leave.	Y	ongoing	Alarm and swipe card system in use, all staff have individual pins.
CCTV review	N	Sep-24	
Review of contractor access and induction processes, including assessment of effectiveness and consistency.	N	ongoing	
Management of Facilities/ Venues/ Events			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Review internal procedures for events and bookings - communication focus	N	ongoing	
Review facility/ venue hire forms created for Cummins Theatre & other external facilities	N	ongoing	
IT or Communications Systems and Infrastructure			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Review IT equipment register and replacement plan	Partial	Dec-24	
Develop and implement Corporate IT Strategy	N	Dec-24	
Implement staff and councillor training for enhanced IT security	N	Dec-24	
Review staff IT access profiles on shared drive and in SynergySoft	N	ongoing	

Misconduct			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Review of Induction Procedure	Partial	ongoing	Commenced, but still being refined. Most documents now updated to new templates etc
Review Fraud & Corruption Control Plan	Partial	Jun-24	Commenced
Authorised officers' letters of appointment	Y	ongoing	All current staff have letters. New staff will receive on commencement.
Ethical and Accountable Decision-Making training	Yes	ongoing	Will be completed as required moving forward.
Projects/ Change Management			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Develop project management plans for the management of major projects (i.e. CBD)	As required	As required	Kept as live documents, updated as required.
Project plans for events in place	As required	ongoing	Processes currently in place are working well. Ensure hand over processes documented.
Safety and Security Practices			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Determine contractor/ site inspection procedural approach	Partial	May-24	Working with Regional Risk Coordinator (LGIS) to utilises DAMSTRA contractor induction system. Procedure to be developed.
Review WHS and new guidelines as identified	Partial	ongoing	A number of processes in place.
Conduct Annual building inspection for BFB and SES	Y	ongoing	Completed by ESO and RRC January 2024.
Supplier/ Contract Management			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Regular review of Tenders, Contracts, Agreements and Grants SynergySoft module	Y	ongoing	Contract and Grant milestones emailed weekly
Development of TCAG procedure	N	Dec-24	
Use of standard templates for contracts and tenders	Partial	ongoing	
Procurement and Disposal			
Action	Completed Y/N	Date Due	Date Completed/ Notes
Review local panel of suppliers	Partial	July 24	Two tenders will be issued June 2024:

			<ul style="list-style-type: none"> - Suppliers & Trades - Plant Hire – Contractors
Development of Asset Disposal procedures	No	Dec-24	
Training for requisitions and purchase orders	Partial	ongoing	<p>Purchasing procedure developed with supporting work instruction.</p> <p>Mandatory procurement training for all staff (inc. new staff as part of induction)</p>

6.3 Fraud and Corruption Control Plan and Policy Review

Administration



Responsible Officer:	Leah Boehme, EMCS
Author:	As above
Legislation:	<i>Local Government Act 1995</i> <i>Fraud and Corruption Control Standards (AS 8001-2021)</i> <i>Corruption, Crime and Misconduct Act 2003</i> <i>Public Interest Disclosure Act 2003</i>
File Reference:	Nil
Disclosure of Interest:	Nil
Attachments:	Attachment 6.3A – 3.29 - Fraud and Corruption Control Policy - track changes version Attachment 6.3B – 3.29 – Fraud and Corruption Control Policy - changes accepted version Attachment 6.3C – Fraud and Corruption Control Plan June 2018 Attachment 6.3D – Fraud and Corruption Control Plan May 2024

Purpose of Report



Executive Decision



Legislative Requirement

The purpose of this report is for the Audit Committee to consider the updated Fraud and Corruption Control Plan (FCC Plan) and Fraud and Corruption Policy (FCC Policy), and recommend that Council adopt both as presented.

Background

In accordance with the *Corruption, Crime and Misconduct Act 2003*, *Public Interest Disclosure Act 2003* and the Fraud and Corruption Control Standard (AS8001:2021), the Shire of Merredin (the Shire) is required to implement a Fraud and Corruption Control Plan and associated policy.

The original Plan and Policy were adopted by Council in February 2019 and have not been reviewed since this time.

Comment

Both the Plan and Policy have been reviewed with a number of updates occurring. The key changes of note from each document are listed below.

FCC Policy

- Updated to match current Shire branding.
- Updated title to match Plan name.
- Update to current Australian Standards reference.
- Updated Legislative Requirements.
- Removal of reference to WALGA's Integrity in Procurement Self Audit Tool as this is no longer available via WALGA.
- Slight change to Council roles and responsibilities – to combine two sentences into one.
- Minor change to Audit Committee Roles and Responsibilities to 'review' rather than 'oversee development' as document already exists.
- As the Shire does not have a Human Resources Officer, reference to this has been changed to Executive Manager Corporate Services.
- The CEO has been added as having discretion over the grievance and discipline process.
- Internal Audits heading changed to Internal Reviews, as this is a more appropriate term.
- External Auditors heading changed to External Reviews to encompass Audit and reviews such as the Financial Management Review (FMR).
- Fraud and Corruption definitions updated to match AS8001:2021.

FCC Plan

- Updated to match current Shire policy template.
- Document flipped from landscape to portrait to match other Shire plans.
- Update to current Australian Standards reference.
- Extra paragraphs added to section 2 – Purpose of a Fraud and Corruption Control Plan.
- Fraud and Corruption definitions updated to match AS8001:2021.
- Section 5 – Roles and Responsibilities has been added to ensure understanding of who the Plan relates to across all areas of the organisation.
- Section 6 – Reporting Suspected Fraud and Corruption Incidents has been added to ensure clarity around reporting processes.
- Minor amendments have been made through Section 7, 8, 9, 10 and 11 to ensure actions are current and relevant, as well as to identify accurate responsible officers and timeframes for the Shire currently.

The Policy details the Shire's commitment to preventing, identifying and reporting instances of fraud and corruption across the organisation. This Policy applies to all elected members, employees, volunteers and contractors of the Shire.

The updated Plan and Policy will be communicated to staff and published on the Shire's website and Intranet once adopted.

Policy Implications

Policy 3.29 – Fraud and Corruption Control Policy (update to be adopted).

Statutory Implications

Local Government Act 1995.

Fraud and Corruption Control Standards (AS 8001-2021).

Corruption, Crime and Misconduct Act 2003.

Public Interest Disclosure Act 2003.

Strategic Implications

➤ Strategic Community Plan

Theme:	4. Communications and Leadership
Service Area Objective:	4.2 Decision Making. 4.2.3 The Council is well informed in their decision-making, supported by a skilled administration team who are committed to providing timely, strategic information and advice. 4.4.1 The Shire is continuously working to maintain efficient communication, providing open, transparent and factual information, through a variety of channels. 4.5.3 The Shire works to continually improve its systems and processes to improve internal capacity and capability
Priorities and Strategies for Change:	Nil

➤ Corporate Business Plan

Theme:	4. Communications and Leadership.
Priorities:	Nil
Objectives:	Nil

Risk Implications

By regularly reviewing the Shire's Fraud and Corruption Control Plan and Policy, and providing updates to the Audit Committee and Council, the risk of the organisation to experience an incidence of fraud or corruption should decrease.

Financial Implications

Nil

Voting Requirements

Simple Majority Absolute Majority

Resolution

Moved: Cr Crook **Seconded:** Cr Anderson

That the Audit Committee:

83386

1. NOTES the review of Policy 3.29 – Fraud and Corruption Control Policy, as presented in Attachment 6.3B;
2. NOTES the review of the Fraud and Corruption Control Plan for May 2024, as presented in Attachment 6.3D; and
3. RECOMMENDS that Council ADOPT the Fraud and Corruption Control Plan for May 2024 and the Fraud and Corruption Control Policy, as tabled to the Audit Committee.

CARRIED 4/0

For: Cr McKenzie, Cr Anderson, Cr Crook, Cr Simmonds

Against: Nil



POLICY NUMBER	-	3.29
POLICY SUBJECT	-	Fraud and Corruption <u>Control</u> Policy

1. POLICY PURPOSE

The objective of this Policy is to articulate the Shire of Merredin's (the Shire) commitment to the prevention, detection, response and monitoring of fraud and corrupt activities.

This Policy, and the Fraud and Corruption Control Plan, are key components of good governance and will establish the structure to address fraud and corruption risks and to detect and respond to fraud and corruption in accordance with the best practice guidance as set out in the Fraud and Corruption Control Standards (AS 8001-20082021).

2. POLICY SCOPE

This Policy applies to:

- Elected Members;
- All workers whether by way of appointment, secondment, contract, temporary arrangement or volunteering, work experience, trainees and interns;
- Any external party involved in providing goods or services to the Shire, such as contractors, consultants, outsourced service providers and suppliers.

3. —LEGISLATIVE REQUIREMENTS

Fraud and Corruption Control Standards (AS 8001:2021)

AS ISO 31000 Risk Management – Guidelines

AS ISO 37001 Anti-bribery Management Systems – Requirements with guidance for use

4. Corruption, Crime and Misconduct Act 2003

3.4. POLICY STATEMENT

Policy Statement

The Shire is committed to a strong culture and sound governance that will safeguard public funds and property. The Shire considers fraud, corruption and misconduct to be serious matters. Such behaviours are considered unacceptable and a zero tolerance approach is adopted by the Shire towards such behaviour.

Fraud and corruption are a risk to the Shire, including in terms of:

- financial loss;
- reputational impact;
- diversion of management energy;
- organisational morale;
- organisational disruption;
- loss of employment;

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- reduced performance; and
- diminished safety.

All employees are accountable for, and have a role to play in, fraud and corruption prevention and control. The Shire encourages staff to disclose actual or suspected fraudulent or corrupt activity. When identified, any suspected fraudulent or corrupt activity will be promptly investigated, and where appropriate legal remedies available under the law will be pursued. All alleged incidences will be investigated thoroughly. Where appropriate, the Shire will protect the anonymity of those reporting the activity.

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Detrimental actions are not permitted against anyone who reports suspected or known incidents. The Shire adopts a similar approach to those who maliciously and knowingly create a false allegation.

A Fraud and Corruption Control Plan has been developed to assist the Shire to meet the objectives of this [Policy](#) by ensuring that it has thorough, up-to-date processes in place to mitigate the risk of fraud or corruption occurring in the Shire.

4.1 Fraud and Corruption Management

The Shire will minimise fraud and corruption through:

- adopting the Fraud and Corruption Control Plan, which is aligned with the Fraud and Corruption Control Standards (AS 8001-20²¹⁰⁸);
- incorporating fraud and corruption risk identification and mitigation strategies as part of the [Integrated and Planning and Reporting planning Framework](#);
- using the WALGA's [Integrity in Procurement Self Audit Tool and reporting to Council via the Audit Committee](#);
- educating employees in accountable conduct and fraud awareness issues, including ongoing performance assessment and counselling; and
- monitoring, auditing and communicating processes.

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4.2 Fraud and Corruption Control Plan

The objectives of the Fraud and Corruption Control Plan are to:

- reduce the potential for fraud and corruption within and against the Shire;
- build a culture which seeks to prevent fraud and corruption;
- apply resources to the prevention of fraud and corruption;
- explain how suspected fraud and corruption is dealt with through risk management practices; and
- provide guidance on how any suspected instances of fraud or corruption are dealt with.

This Plan is comprised of four stages: planning and resourcing, prevention, detection and response; and details the Shire's intended action in implementing and monitoring the fraud and corruption control initiatives.

The strategies relating to planning and resourcing, prevention, detection and response of fraud and corruption control includes but is not limited to:

- training and awareness;
- pre-employment screening;

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- risk assessment;
- internal and external audit;
- whistleblowing; and
- investigation procedures.

4.3 Roles and Responsibilities

4.3.1 Council

Council has the responsibility to adopt and adhere to the Fraud and Corruption Policy. Council has the responsibility to adhere to the Fraud and Corruption Policy.

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4.3.2 Audit Committee

In relation to fraud control, the Audit Committee's responsibilities include:

- reviewing risk management frameworks and associated procedures for the effective identification and management of fraud risks;
- overseeing development review and implementation of the Fraud and Corruption Control Plan, to provide assurance that the entity has appropriate processes and systems in place to prevent, detect and effectively respond to fraud-related information; and
- providing leadership in preventing fraud and corruption.

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4.3.3 Chief Executive Officer

The Chief Executive Officer applies the Shire's resources to fraud prevention and ensures the implementation of adequate controls for managing fraud and corruption risks within the Shire.

The Chief Executive Officer, under the Corruption, Crime and Misconduct Act 2003 must notify the Corruption and Crime Commission or the Public Sector Commission if misconduct is suspected.

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4.3.4 Leadership Team (Executive Managers)

The Leadership Team is responsible for implementing the Fraud and Corruption Control Plan. In particular, the Leadership Team must:

- provide leadership, guidance, training and support to employees in preventing fraud and corruption;
- identify high fraud risk areas;
- participate in fraud and corruption risk assessment reviews;
- monitor the continued operation of controls;
- report suspected fraud and corruption promptly, maintaining confidentiality; and
- ensure the protection of complainants who report fraudulent and corrupt activities.

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4.3.5 Public Interest Disclosure (PID) Officer

Public Interest Disclosure Officers investigate disclosures, and take action following the completion of investigations under the Public Interest Disclosure Act 2003.

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4.3.6 Human Resources

The Human Resources Executive Manager Corporate Services, Human Resources Admin Officer or a delegated officer, will manage the grievance and discipline process, under the direction of the Chief Executive Officer.

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4.3.7 Risk Management Officer

Fraud and corruption are significant business risks. Therefore, the relevant Officer, as directed by the Executive Manager Corporate Services, is responsible for:

- coordinating the fraud and corruption risk assessment process;
- developingreviewing, and maintaining a Fraud and Corruption Control Plan in consultation with key stakeholders;
- communicating the existence and importance of the Fraud and Corruption Control Plan; and
- delivering and/or coordinating fraud and corruption training when required.

4.3.8 Employees

All employees have a responsibility to contribute to preventing fraud and corruption by following the Code of Conduct, complying with controls, policies, and processes, resisting opportunities to engage in fraudulent or corrupt behaviour and reporting suspected fraudulent or corrupt incidents or behaviour.

4.4 Internal Audits Reviews

The Internal audits reviews (such as the Regulation 17 Review) provideddelivers an independent and objective review and advisory service tothat:

- provides assurance to the Chief Executive Officer and Council via the Audit Committee, that the financial and operational controls designed to manage the Shire's risks and achieve the Shire's objectives are operating in an efficient, effective and ethical manner; and
- assists management in improving the Shire's business performance.

4.5 External Auditors Reviews

External reviews (such as the Financial Management Review) deliver an independent evaluation of policies, processes and procedures and provide opportunities for improvement across the organisation.

External auditors provide an opinion on whether the Shire's Annual Report represents a true and fair view of the financial position at a certain date.

Annual external audit of the Financial Reports assists in the detection of fraud under Australian Auditing Standard ASA 240: The Auditor's Responsibilities relating to Consideration of Fraud in an Audit of a Financial Report.

4.5. KEY POLICY DEFINITIONS

Fraud is defined by Australian Standard AS8001:—2008—2021 as:

"Dishonest activity causing actual or potential financial gain or loss to any person or entity organisation including theft of monies or other property by employees persons internal and/ or persons external to the entity organisation and/ or where deception is used at the time, immediately before or immediately following the activity."

Fraud can take many forms including:

- the misappropriation of assets;
- the manipulation of financial reporting (either internal or external to the Shire); and
- corruption involving abuse of position for personal gain.

Corruption is defined by Australian Standard AS8001:—2021 as:

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"Corruption is dishonest activity in which an employee or contractor of the entity or a person associated with an organisation (e.g. director, executive, manager, employee or contractor) acts contrary to the interests of the entity or organisation and abuses their position of trust in order to achieve some personal gain or advantage for themselves or advantage for another person or organisation. The concept of 'corruption' can also involve corrupt conduct by the entity or organisation, or a person purporting to act on behalf of and in the interests of the entity or organisation, in order to secure some form of improper advantage for the entity or organisation either directly or indirectly."

Corruption is any deliberate or intentional wrongdoing that is improper, dishonest or fraudulent and may include:

- conflict of interest;
- failure to disclose acceptance of gifts or hospitality;
- acceptance of a bribe;
- misuse of internet or email; or
- release of confidential or private information or intellectual property.

Corrupt conduct tends to show a deliberate intent or an improper purpose and motivation and may involve conduct such as the deliberate failure to perform the functions of office properly, the exercise of a power or duty for an improper purpose, or dishonesty.

5.6. ROLES AND RESPONSIBILITIES

The Chief Executive Officer and Executive Staff are responsible for implementing this Policy.

6.7. MONITOR AND REVIEW

This Policy will be reviewed by the Executive Manager Corporate Services, in conjunction with the Executive Management Team, every two years.

Document Control Box				
Document Responsibilities:				
Owner:	CEO	Decision Maker:	Council	
Reviewer:	Governance Officer/Executive Manager Corporate Services			
Compliance Requirements				
Legislation				
Corruption, Crime and Misconduct Act 2003 Fraud and Corruption Control Standards (AS 8001-2021) Public Interest Disclosure Act 2003 Australian Auditing Standard ASA 240 Public Interest Disclosure Act 2022				
Document Management				
Risk Rating	Medium	Review Frequency	Biennial	Next Due April/May 2026
Version #	Action	Date	Records Reference	
1.	Adopted	19 February 2019	CMRef 82309	
2.	Reviewed	21XX-January-May 2023-2024	CMRef XXXX	

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POLICY NUMBER	-	3.29
POLICY SUBJECT	-	Fraud and Corruption Control Policy

1. POLICY PURPOSE

The objective of this policy is to articulate the Shire of Merredin's (the Shire) commitment to the prevention, detection, response and monitoring of fraud and corrupt activities.

This policy, and the Fraud and Corruption Control Plan, are key components of good governance and will establish the structure to address fraud and corruption risks and to detect and respond to fraud and corruption in accordance with the best practice guidance as set out in the Fraud and Corruption Control Standards (AS 8001-2021).

2. POLICY SCOPE

This policy applies to:

- Elected Members;
- All workers whether by way of appointment, secondment, contract, temporary arrangement or volunteering, work experience, trainees and interns;
- Any external party involved in providing goods or services to the Shire, such as contractors, consultants, outsourced service providers and suppliers.

3. LEGISLATIVE REQUIREMENTS

Fraud and Corruption Control Standards (AS 8001:2021)

AS ISO 31000 Risk Management – Guidelines

AS ISO 37001 Anti-bribery Management Systems – Requirements with guidance for use

Corruption, Crime and Misconduct Act 2003

4. POLICY STATEMENT

The Shire is committed to a strong culture and sound governance that will safeguard public funds and property. The Shire considers fraud, corruption and misconduct to be serious matters. Such behaviours are considered unacceptable and a zero tolerance approach is adopted by the Shire towards such behaviour.

Fraud and corruption are a risk to the Shire, including in terms of:

- financial loss;
- reputational impact;
- diversion of management energy;
- organisational morale;
- organisational disruption;
- loss of employment;
- reduced performance; and
- diminished safety.

All employees are accountable for, and have a role to play in, fraud and corruption prevention and control. The Shire encourages staff to disclose actual or suspected fraudulent or corrupt activity. When identified, any suspected fraudulent or corrupt activity will be promptly investigated, and where appropriate legal remedies available under the law will be pursued. All alleged incidences will be investigated thoroughly. Where appropriate, the Shire will protect the anonymity of those reporting the activity.

Detrimental actions are not permitted against anyone who reports suspected or known incidents. The Shire adopts a similar approach to those who maliciously and knowingly create a false allegation.

A Fraud and Corruption Control Plan has been developed to assist the Shire to meet the objectives of this policy by ensuring that it has thorough, up-to-date processes in place to mitigate the risk of fraud or corruption occurring in the Shire.

4.1 Fraud and Corruption Management

The Shire will minimise fraud and corruption through:

- adopting the Fraud and Corruption Control Plan, which is aligned with the Fraud and Corruption Control Standards (AS 8001-2021);
- incorporating fraud and corruption risk identification and mitigation strategies as part of the integrated planning and reporting framework;
- educating employees in accountable conduct and fraud awareness issues, including ongoing performance assessment and counselling; and
- monitoring, auditing and communicating processes.

4.2 Fraud and Corruption Control Plan

The objectives of the Fraud and Corruption Control Plan are to:

- reduce the potential for fraud and corruption within and against the Shire;
- build a culture which seeks to prevent fraud and corruption;
- apply resources to the prevention of fraud and corruption;
- explain how suspected fraud and corruption is dealt with through risk management practices; and
- provide guidance on how any suspected instances of fraud or corruption are dealt with.

This Plan is comprised of four stages: planning and resourcing, prevention, detection and response; and details the Shire's intended action in implementing and monitoring the fraud and corruption control initiatives.

The strategies relating to planning and resourcing, prevention, detection and response of fraud and corruption control includes but is not limited to:

- training and awareness;
- pre-employment screening;
- risk assessment;
- internal and external audit;
- whistleblowing; and
- investigation procedures.

4.3 Roles and Responsibilities

4.3.1 Council

Council has the responsibility to adopt and adhere to the Fraud and Corruption policy.

4.3.2 Audit Committee

In relation to fraud control, the Audit Committee's responsibilities include:

- reviewing risk management frameworks and associated procedures for the effective identification and management of fraud risks;
- review and implementation of the fraud and corruption control plan, to provide assurance that the entity has appropriate processes and systems in place to prevent, detect and effectively respond to fraud-related information; and
- providing leadership in preventing fraud and corruption.

4.3.3 Chief Executive Officer

The Chief Executive Officer applies the Shire's resources to fraud prevention and ensures the implementation of adequate controls for managing fraud and corruption risks within the Shire.

The Chief Executive Officer, under the Corruption, Crime and Misconduct Act 2003 must notify the Corruption and Crime Commission or the Public Sector Commission if misconduct is suspected.

4.3.4 Leadership Team (Executive Managers)

The Leadership Team is responsible for implementing the Fraud and Corruption Control Plan. In particular, the Leadership Team must:

- provide leadership, guidance, training and support to employees in preventing fraud and corruption;
- identify high fraud risk areas;
- participate in fraud and corruption risk assessment reviews;
- monitor the continued operation of controls;
- report suspected fraud and corruption promptly, maintaining confidentiality; and
- ensure the protection of complainants who report fraudulent and corrupt activities.

4.3.5 Public Interest Disclosure (PID) Officer

Public Interest Disclosure Officers investigate disclosures, and take action following the completion of investigations under the Public Interest Disclosure Act 2003.

4.3.6 Human Resources

The Executive Manager Corporate Services, Human Resources Admin Officer or a delegated officer, will manage the grievance and discipline process, under the direction of the Chief Executive Officer.

4.3.7 Risk Management Officer

Fraud and corruption are significant business risks. Therefore, the relevant Officer, as directed by the Executive Manager Corporate Services, is responsible for:

- coordinating the fraud and corruption risk assessment process;
- reviewing and maintaining a Fraud and Corruption Control Plan in consultation with key stakeholders;
- communicating the existence and importance of the Fraud and Corruption Control Plan; and
- delivering and/or coordinating fraud and corruption training when required.

4.3.8 Employees

All employees have a responsibility to contribute to preventing fraud and corruption by following the Code of Conduct, complying with controls, policies and processes, resisting opportunities to engage in fraudulent or corrupt behaviour and reporting suspected fraudulent or corrupt incidents or behaviour.

4.4 Internal Reviews

Internal reviews (such as the Regulation 17 Review) deliver an objective review and advisory service that:

- provides assurance to the Chief Executive Officer and Council via the Audit Committee, that the financial and operational controls designed to manage the Shire's risks and achieve the Shire's objectives are operating in an efficient, effective and ethical manner; and
- assists management in improving the Shire's business performance.

4.5 External Reviews

External reviews (such as the Financial Management Review) deliver an independent evaluation of policies, processes and procedures and provide opportunities for improvement across the organisation.

External auditors provide an opinion on whether the Shire's Annual Report represents a true and fair view of the financial position at a certain date.

Annual external audit of the Financial Reports assists in the detection of fraud under Australian Auditing Standard ASA 240: The Auditor's responsibilities relating to fraud in an Audit of a Financial Report.

5. KEY POLICY DEFINITIONS

Fraud is defined by Australian Standard AS8001:2021 as:

“Dishonest activity causing actual or potential gain or loss to any person or organisation including theft of monies or other property by persons internal and/ or external to the organisation and/ or where deception is used at the time, immediately before or immediately following the activity.”

Corruption is defined by Australian Standard AS8001:2021 as:

“Dishonest activity in which a person associated with and organisation (e.g. director, executive, manager, employee or contractor) acts contrary to the interests of the organisation and abuses their position of trust in order to achieve personal advantage or advantage for another person or organisation. This can also involve corrupt conduct by the organisation, or a person purporting to act on behalf of and in the interests of the organisation, in order to secure some form of improper advantage for the organisation either directly or indirectly.”

6. ROLES AND RESPONSIBILITIES

The Chief Executive Officer and Executive Staff are responsible for implementing this policy.

7. MONITOR AND REVIEW

This policy will be reviewed by the Executive Manager Corporate Services, in conjunction with the Executive Management Team, every two years.

Document Control Box			
Document Responsibilities:			
Owner:	CEO	Decision Maker:	Council
Reviewer:	Executive Manager Corporate Services		
Compliance Requirements			
Legislation	Corruption, Crime and Misconduct Act 2003 Fraud and Corruption Control Standards (AS 8001-2021) Australian Auditing Standard ASA 240		

Public Interest Disclosure Act 2022					
Document Management					
Risk Rating	Medium	Review Frequency	Biennial	Next Due	May 2026
Version #	Action		Date	Records Reference	
1.	Adopted		19 February 2019	CMRef 82309	
2.	Reviewed		21 May 2024	CMRef XXXX	

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Fraud & Corruption Control Plan

June 2018



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Introduction

The Shire of Merredin ("the Shire") is committed to the highest possible values of respect, excellence, accountability and leadership in all its businesses.

The Shire has a zero tolerance to fraud and corruption. Suspected fraud and corruption will be dealt with in accordance with Shire policies, procedures and the Corruption, Crime and Misconduct Act 2003.

All staff are responsible and accountable for the assessment of fraud and corruption risks within their business unit, reporting suspected fraud and corruption and to behave ethically.

What is the purpose of a Fraud and Corruption Control Plan

The purpose of this Plan is to detail the Shire's intended action in implementing and monitoring fraud and corruption prevention, detection, response and monitoring initiatives.

The Fraud and Corruption Plan ("the Plan") has been developed in line with Australian Standard AS8001-2008 Fraud and Corruption Control and the Shire's Fraud and Corruption Policy, and forms part of the Shire's Risk Management Framework.

Definitions

Fraud and Corruption Control Standard AS 8001-2008 defines **fraud** as

"Dishonest activity causing actual or potential financial loss to any person or entity including theft of moneys or other property by employees or persons external to the entity and where deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business"

purpose or the improper use of information or position for personal financial benefit."

Fraud and Corruption Control Standard AS 8001-2008 defines **corruption** as:

"Dishonest activity in which an executive manager, employee, or contractor of an entity acts contrary to the interests of the entity and abuses his/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity. The concept of "corruption" [within this standard] can also involve corrupt conduct by the entity, or a person purporting to act on behalf of and in the interests of the entity, in order to secure some form of improper advantage for the entity either directly or indirectly"

Fraud and Corruption Control Plan

The Fraud and Corruption Plan gives guidance and direction to Shire officers and stakeholders on the processes for:

- preventing fraud and corruption;
- detecting fraud and corruption; and
- responding to fraud and corruption.

The Plan aims to:

- reduce the potential for fraud and corruption within and against the Shire;
- build a culture which seeks to prevent fraud and corruption;
- explain how suspected fraud and corruption is dealt with through risk management practices; and
- provide guidance on how any suspected instances of fraud or corruption are dealt with.

This Plan is comprised of four stages: planning and resourcing, prevention, detection and response.

Planning and Resourcing

This stage of the fraud and corruption control plan outlines the actions the Shire will undertake to develop and implement the fraud and corruption control plan.

What	How	Who	When
Component	Action	Responsible Officer	Timeframe
Planning	Executive endorsement and commitment to the plan	Chief Executive Officer	Ongoing
Communicating	Commitment to the plan is communicated to stakeholders via Shire's website	Risk Management Officer	
Reviewing	Review Fraud and Corruption Control Plan	Risk Management Officer	Every two years
Resourcing	Adequate resources are allocated to assess allegations when breaches occur including post-incident analysis	Executive Manager Corporate Services	Ongoing
Internal Audit Activity	Fraud and corruption risks are considered in the Strategic Internal Audit Plan and featured in internal audit activities	Executive Manager Corporate Services	

Prevention

This stage of the fraud and corruption control plan outlines the systems, frameworks and processes the Shire has in place to support the prevention of fraud and corruption.

What	How	Who	When
Component	Action	Responsible Officer	Timeframe
Implementing & maintaining ethical culture	Governance Statement is reviewed, maintained and communicated	Executive Manager Corporate Services	Every two years
	Lead by example in which behaviours follow the ethical culture that is a composite of the standards, codes and norms	Executive Managers	Ongoing
	Code of Conduct (Workers) reviewed, maintained and communicated	Executive Managers	Every two years
	Code of Conduct (Councillors) reviewed, maintained and communicated	Executive Managers	
	Ethical culture and awareness of fraud and corruption prevention and control procedures and processes to be promoted through Code of Conduct training	Executive Managers	
	Declarations of interest procedures to be maintained and reviewed regularly	Executive Managers	
	Staff advised to make appropriate declarations, and statutory registers to be	Executive Managers	As required

FRAUD & CORRUPTION CONTROL PLAN

What	How	Who	When
Component	Action	Responsible Officer	Timeframe
	maintained		
Commitment to Controlling Risk	Level of commitment to controlling fraud and corruption risk as per the Risk Management Framework	Executive Managers	Ongoing
Accountability	Statement to promote staff accountability for their own work processes to be maintained	Executive Manager Corporate	
	Organisational chart is maintained and available to all officers	Chief Executive Officer	
	Fraud and Corruption accountabilities included in IPP System	Executive Manager Corporate	
	Where fraud and corruption risks are known, processes are to be clearly documented and reviewed	Business Unit Managers	
	Supervisors to monitor adherence to work procedures and ensure training and advice is provided where needed	Business Unit Managers	
Internal Controls	An adequate level of scrutiny, verification and reconciliation is performed by the relevant level of management to ensure policies and guidelines have been complied with by the Shire Officers	Business Unit Managers Executive Manager Corporate	
	Fraud and Corruption policies and procedures are available via in the business model	Executive Manager Corporate	
	Internal audit to regularly review processes and provide recommendations for improvement in respect of fraud and corruption risks	Audit Committee	As per Strategic Audit Plan
Assessing Fraud and Corruption risk	Identify fraud and corruption risks as part of risk review process	Business Unit Managers	Ongoing
	Fraud and corruption risk to be addressed as presented	Audit Committee	
Communication & Awareness	Ongoing communication of fraud and corruption awareness, including coverage for all Shire locations	Executive Manager Corporate	
	Fraud and corruption prevention and control information to be provided to all new staff	Executive Manager Corporate	

FRAUD & CORRUPTION CONTROL PLAN

What	How	Who	When
Component	Action	Responsible Officer	Timeframe
Employment Screening	Pre-employment screening to validate applicants qualifications, transcripts and other certification	Executive Manager Corporate	Every 3 years
	Criminal history checks required depending on role	Executive Manager Corporate	
	Re-validation checks of criminal history	Executive Manager Corporate	
Supplier Management	Shire website to include policy and plan (Statement of Ethics)	Executive Manager Corporate	Ongoing
	External providers dealing with the Shire are to be made aware of relevant policies	Executive Manager Corporate	
	Suppliers are expected to declare actual or perceived conflicts of interest as soon as they become aware as outlined in the Statement of Business Ethics for Contractors and Suppliers.	Executive Manager Corporate	
Controlling the risk	Where practical, there is a sufficient level of segregation of incompatible duties	Executive Managers	As required
	Probity Advisor is appointed for high value and high risk procurement as determined within policies and procedures	Executive Manager Corporate	

Detection

This stage of the fraud and corruption control plan outlines strategies in place to detect or expose fraud and corruption.

What	How	Who	When
Component	Action	Responsible Officer	Timeframe
Detection System	An adequate level of scrutiny, verification and reconciliation is performed by the relevant level of management to ensure policies and guidelines have been complied with by the Shire Officers	Executive Managers Executive Manager Corporate	Ongoing
	Internal Audit Plan to take into account risk incidents as reported in the risk register	Executive Manager Corporate	
	Internal audit to conduct regular reviews of Council functions and processes to identify susceptible areas	Audit Committee	As per Strategic Audit Plan

FRAUD & CORRUPTION CONTROL PLAN



What	How	Who	When
Component	Action	Responsible Officer	Timeframe
Avenues for reporting	Culture of reporting to be supported and prompted through induction, training, planning, policies and procedures	Executive Managers	Ongoing
	Officers to report all suspected instances of improper conduct to PID Officer	All Workers	
Public Interest Disclosure	Public Interest Disclosure Policy and procedures to be maintained and reviewed	Executive Manager Corporate	Every two years
	Allegations are treated and assessed with the highest level of confidentiality	Executive Managers	Ongoing
	Reasonable actions to minimise risks of victimisation and to ensure victimisation of disclosure is managed swiftly and appropriately	Executive Managers	

Response

This stage of the fraud and corruption control plan outlines the processes for responding to fraud and corruption within the Shire and the channels for ensuring improvements for exposed or potential fraud and corruption are made.

What	How	Who	When
Component	Action	Responsible Officer	Timeframe
Policies and Procedures	Performance management process to be maintained and reviewed regularly	Executive Manager Corporate	Every two years
	Reporting process maintained and reviewed	Executive Manager Corporate	
Investigation	As per the legislative requirements	PID Officers	As required
	Investigations to be conducted according to the disciplinary policy and procedures or referred to external investigative agency as appropriate	Chief Executive Officer	
	Investigation outcomes/results supported and implemented by means determined by the Executive Management Team	Executive Managers	
	All occurrences of alleged or proven fraud and/or corruption to be reported as a risk incident and recorded in the risk register	Executive Managers Corporate	
Internal Reporting	Risk incidents and risk reporting to be used in identifying risks, reviewing Strategic Risk Profile and identifying risk mitigation strategies	Executive Manager Corporate	

FRAUD & CORRUPTION CONTROL PLAN



What	How	Who	When
Component	Action	Responsible Officer	Timeframe
	Disciplinary process to be maintained and reviewed regularly	Executive Manager Corporate	Every two years
Disciplinary Procedures	The Chief Executive Officer to report any improper conduct that amounts to corrupt conduct as per the Corruption, Crime and Misconduct Act 2003 with appropriate actions taken in regard to CCC and PSC recommendations	Chief Executive Officer	As required
External Reporting	External auditing and financial statements to be consistent with relevant or applicable Standards	Audit Committee	Annually
	Policies and procedures to be reviewed taking into account risk incidents and/or in response to recommendations by the internal auditors	Policy Owners	Two years
Review of Internal Controls	Awareness of internal controls/prevention mechanisms to be reinforced through training on any new processes or procedures	Executive Managers	Ongoing and every two years
	Council stance on fraud and corruption to be stated in relevant corporate documents	Executive Manager Corporate	As required

Communication, Training and Awareness Overview:

Shire wide interaction and awareness is at the core of the fraud and corruption control plan.

Communication Elements					
The following communication elements are essential to the plan:					
<ul style="list-style-type: none"> • General awareness of the Fraud and Corruption Policy • Understanding of organizational expectation relating to fraud and corruption. • Understanding of the requirements and references contained in the plan • Awareness and ownership of the responsibilities referenced within the policy and plan. 					
Key Messages					
<ul style="list-style-type: none"> • Council's stance on fraud and corruption is outlined in the policy. • The plan provides reference to the internal controls used within Council to prevent, detect and respond to fraud and corruption. • Fraud and corruption risks are assessed and mitigating options are developed through risk management processes. • Reporting requirements regarding fraud and corruption are aligned with and use, where possible, current complaints/PIDs/misconduct and risk reporting processes. 					
Key Communication					
Communication	Channel	Frequency			
Fraud and Corruption: Prevention and Control Plan	Intranet /Corporate Policy Register	Ongoing			
Importance and mechanisms of fraud and corruption control	Code of Conduct for Employees' Training	Two years			
Responsibilities of specific areas identified within the plan	Specific contact from plan owner	After review of plan			
Responsibilities of specific areas					
Area	Outline of responsibility				
Manager Corporate Services	Policy and Plan owner – maintenance and review with prevention input as required				
Audit Committee	Oversight of risk management function and assessment of risk management profiles/incident reports				
Other	As outlined in plan				
Other communications - Reporting					
Report Content	Report To				
Risk Incident Report	Audit Committee				
PIDs	Follow Public Interest Disclosure Policy and Procedures				

Monitoring Action Items

Responsible Officers as indicated above will review and report on the progress of items through CID fraud and corruption risk reporting.

Framework Administration

Governance References

Statutory Compliance	Local Government Act 1995 Corruption, Crime and Misconduct Act 2003
Industry Compliance	AS 8001 - 2008 Fraud and Corruption Control. AS 8003 - 2003 Good Governance Principles
Organisational Compliance	Shire of Merredin Strategic Community Plan 2018-2028
Decision Maker	Council
Process Links	Fraud and Corruption Policy

Framework Administration

Business Unit Name	Officer Title	Contact:
Corporate		
Risk Complexity Classification	X	<div style="display: flex; justify-content: space-between;"> <p>Review Frequency</p> <p>Biennial</p> </div> <div style="display: flex; justify-content: space-between;"> <p>Next Due</p> <p>201X</p> </div>

Version	Decision Reference	Synopsis
1.	Executive	
2.		
3.		



FRAUD & CORRUPTION CONTROL PLAN

MAY 2024



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1. Introduction

The Shire of Merredin (the Shire) is committed to the highest possible values of respect, excellence, accountability and leadership in all its businesses.

The Shire has zero tolerance for fraudulent activities or corrupt conduct. The Shire is committed to preventing, deterring and detecting fraudulent and corrupt behaviour in the performance of Shire activities. Suspected fraud and corruption will be dealt with in accordance with Shire policies, procedures and the *Corruption, Crime and Misconduct Act 2003*.

The Shire is the custodian of significant public funds and assets and therefore it is important that the community are assured that these are adequately protected from fraud and corruption.

All staff are responsible and accountable for the assessment of fraud and corruption risks within their directorate, reporting suspected fraud and corruption and to behave ethically.

2. Purpose of a Fraud and Corruption Control Plan

The purpose of the Fraud and Corruption Control Plan (the Plan) is to detail the Shire's intended action in implementing and monitoring fraud and corruption prevention, detection, response and monitoring initiatives.

The Plan has been developed in line with Australian Standard AS8001-2021 Fraud and Corruption Control and the Shire's Fraud and Corruption Policy, and forms part of the Shire's Risk Management Framework.

Elected Members and the Shire Administration are committed to adopting and implementing policies and practices that prevent, deter and detect fraudulent and corrupt behaviour in the performance of Shire activities.

The desired outcome of the Shire's commitment is the elimination of fraud and corruption throughout the organisation.

3. Definitions

Fraud and Corruption Control Standard AS 8001-2021 defines **fraud** as:

“Dishonest activity causing actual or potential gain or loss to any person or organisation including theft of monies or other property by persons internal and/ or external to the organisation and/ or where deception is used at the time, immediately before or immediately following the activity.”

Fraud and Corruption Control Standard AS 8001-2021 defines **corruption** as:

“Dishonest activity in which a person associated with an organisation (e.g. director, executive, manager, employee or contractor) acts contrary to the interests of the organisation and abuses their position of trust in order to achieve personal advantage or advantage for another person or organisation. This can also involve corrupt conduct by the organisation, or a person purporting to act on behalf of and in the interests of the organisation, in order to secure some form of improper advantage for the organisation either directly or indirectly.”

4. What is a Fraud and Corruption Control Plan?

The Plan gives guidance and direction to Shire officers and stakeholders on the processes for:

- preventing fraud and corruption;
- detecting fraud and corruption; and

- responding to fraud and corruption.

The Plan aims to:

- reduce the potential for fraud and corruption within and against the Shire;
- build a culture which seeks to prevent fraud and corruption;
- explain how suspected fraud and corruption is dealt with through risk management practices; and
- provide guidance on how any suspected instances of fraud or corruption are dealt with.

This Plan is comprised of four stages: planning and resourcing, prevention, detection, and response.

5. Roles and Responsibilities

Council

Council has the responsibility to adopt the Fraud and Corruption Control Plan and Fraud and Corruption Policy.

Audit Committee

In relation to fraud control, the Audit Committee's responsibilities include:

- Reviewing risk management frameworks and associated procedures for the effective identification and management of fraud risks;
- Overseeing the development and implementation of the Fraud and Corruption Control Plan, and to provide assurance that the Shire has appropriate processes and systems in place to prevent, detect and effectively respond to fraud-related information; and
- Providing leadership in preventing fraud and corruption.

Chief Executive Officer (CEO)

The CEO applies the Shire's resources to fraud prevention and ensures the implementation of adequate controls for managing fraud and corruption risks within the Shire.

The CEO, under the *Corruption, Crime and Misconduct Act 2003* must notify the Corruption and Crime Commission or the Public Sector Commission if misconduct is suspected.

Executive Managers

The Executive Managers are responsible for implementing the Fraud and Corruption Control Plan. In particular, the Executive Managers must:

- Provide leadership, guidance, training and support to employees in preventing fraud and corruption;
- Identify high fraud risk areas;
- Participate in fraud and corruption risk assessment reviews;
- Monitor the continued operation and effectiveness of controls;
- Report suspected fraud and corruption promptly, maintaining confidentiality; and
- Ensure the protection of complainants who report fraudulent and corrupt activities.

Public Interest Disclosure (PID) Officer

PID Officers investigate disclosures and take action following the completion of investigations under the *Public Interest Disclosure Act 2003*.

All Employees

All employees have a responsibility to contribute to preventing fraud and corruption by following the Code of Conduct, complying with controls, policies and procedures, resisting opportunities to engage in fraudulent or corrupt behaviour, and reporting suspected fraudulent or corrupt incidents or behaviour.

6. Reporting Suspected Fraud and Corruption Incidents

Reporting through the Grievance Procedure

The grievance resolution process contains an informal and formal stage which is detailed within Staff Policy 1.16 – Grievances, Investigations and Resolution.

The informal stage allows for grievances to be resolved directly and promptly by the key people involved, with or without the assistance of others, keeping procedural requirements to a minimum.

Where satisfactory resolution of the issue is not achieved, the matter will progress to the formal stage. The formal stage commences when an aggrieved party details a complaint in writing to the organisation via their direct manager or the CEO.

Making a Disclosure of Public Interest Information (PID)

The PID procedure is designed to encourage and facilitate the disclosure of improper conduct, provide protection for those who make disclosures, and provide protection for those who are subject of a disclosure.

A detailed procedure for making, receiving and investigating a disclosure are outlined in the Shire of Merredin PID Guidelines. Please refer to this document for further advice.

Making an Anonymous Fraud or Corruption Report

Anonymous complaints may be made to a range of external agencies such as the [Crime and Corruption Commission](#) or the [Public Sector Commission](#). Please refer to their website for further details.

7. Planning and Resourcing

This stage of the Plan outlines the actions the Shire will undertake to develop and implement the Plan.

What Component	How Action	Who Responsible Officer	When Timeframe
Planning	Executive endorsement and commitment to the Plan	Chief Executive Officer	Ongoing
Communicating	Commitment to the Plan is communicated to stakeholders via Shire's website	Media and Communications Officer	
Reviewing	Review Fraud and Corruption Control Plan	Executive Manager Corporate Services	Every two years
Resourcing	Adequate resources are allocated to assess allegations when breaches occur including post-incident analysis	Executive Manager Corporate Services	Ongoing

Audit Activity	Fraud and corruption risks are considered in audit activities	Executive Manager Corporate Services	
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8. Prevention

This stage of the Plan outlines the systems, frameworks and processes the Shire has in place to support the prevention of fraud and corruption.

What Component	How Action	Who Responsible Officer	When Timeframe
Implementing & Maintaining Ethical Culture	Corporate Governance Framework developed, reviewed, maintained and communicated	Chief Executive Officer/ Executive Officer	Every two years
	Leadership Team lead by example demonstrating which behaviours should be followed.	Chief Executive Officer/ Executive Managers	Ongoing
	Code of Conduct (Staff) reviewed, maintained and communicated	Chief Executive Officer/ Executive Managers	
	Code of Conduct (Councillors) reviewed, maintained and communicated	Chief Executive Officer/ Executive Officer	
	Ethical culture and awareness of fraud and corruption prevention and control procedures promoted through Code of Conduct training	Executive Managers	Every two years
	Declarations of interest procedures to be maintained and reviewed	Chief Executive Officer/ Executive Managers	
	Staff advised to make appropriate declarations, and statutory registers to be maintained	Chief Executive Officer/ Executive Managers	As required
Commitment to Controlling Risk	High level of commitment to controlling fraud and corruption risk as per the Risk Management Framework	Chief Executive Officer/ Executive Managers	
Accountability	Statement to promote staff accountability for their own work processes to be maintained	Executive Managers	
	Organisational chart is maintained and available to all officers	Chief Executive Officer/ HR	Ongoing
	Preventing fraud and corruption should be specified in the position description of line managers	Human Resources	
	Fraud and Corruption accountabilities included in performance management system	Executive Managers/ Human Resources	

	Where fraud and corruption risks are known, processes are to be clearly documented and reviewed	Executive Managers	
	Supervisors to monitor adherence to work procedures and ensure training and advice is provided where needed	Chief Executive Officer/ Executive Managers/ Line Managers	
Internal Controls	An adequate level of scrutiny, verification and reconciliation is performed by the relevant level of management to ensure policies and guidelines have been complied with by the Shire Officers	Chief Executive Officer/ Executive Managers	
	Fraud and Corruption policies and procedures are available via the intranet and shared drive.	Executive Manager Corporate Services/ Media and Communications Officer	
	Internal review of processes regularly and provide recommendations for improvement in respect of fraud and corruption risks	Executive Manager Corporate Services/ Audit Committee	Quarterly
	Identify fraud and corruption risks as part of the risk review process	Chief Executive Officer/ Executive Managers	Ongoing
Assessing Fraud and Corruption Risk	Document fraud and corruption risks within the Risk Dashboard	Chief Executive Officer/ Executive Managers	Ongoing/ Full review every two years
	Fraud and corruption risks to be monitored via the Risk Dashboard	Audit Committee/ Executive Managers	Ongoing/ Full review every two years
	Ongoing communication of fraud and corruption awareness, including coverage for all Shire locations	Executive Managers	Ongoing
Communication & Awareness	Fraud and corruption prevention and control information to be provided to all new staff, along with Code of Conduct	Executive Managers	Ongoing
	Encourage staff to report any suspected incidences of fraud or corruption	Executive Managers	Ongoing
	Ensure staff are aware of the alternative ways in which they can report allegations of fraud or unethical conduct	Executive Managers	Ongoing

Employment Screening	Pre-employment screening to validate applicant's qualifications, transcripts and other certifications	Executive Manager Corporate Services/ HR Admin	Ongoing
	Criminal history checks required for all new employees	Executive Manager Corporate Services/ HR Admin	Ongoing
	Re-validation checks of criminal history	HR Admin	Every 3 years
	Working with Children Checks required for all staff working with children	HR Admin	As required
Supplier Management	Shire website to include Policy and Plan	Executive Manager Corporate Services/ Media and Communications Officer	Ongoing
	External providers dealing with the Shire are to be made aware of relevant policies	Executive Managers	
	Suppliers are expected to declare actual or perceived conflicts of interest as soon as they become aware	Executive Managers	
Controlling the Risk	Where practical, there is a sufficient level of segregation of duties	Executive Managers	

9. Detection

This stage of the Plan outlines strategies in place to detect or expose fraud and corruption.

What Component	How Action	Who Responsible Officer	When Timeframe
Detection System	An adequate level of scrutiny, verification and reconciliation is performed by the relevant level of management to ensure policies and guidelines have been complied with by the Shire Officers	Executive Managers	Ongoing
	Internal reviews of Shire functions and processes to identify susceptible areas	Audit Committee	Ongoing
	Financial Management Review and Regulation 17 Reviews to be completed not less than every three years	Chief Executive Officer/ Executive Manager Corporate Services	At least every three years
Avenues for Reporting	Culture of reporting to be supported and encouraged through induction, training, planning, policies and	Executive Managers	Ongoing

	procedures		
	All suspected instances of improper conduct reported to PID Officer	All Staff, Volunteers and Contractors	Ongoing
Public Interest Disclosure	Public Interest Disclosure Guidelines and procedures to be maintained and reviewed	Executive Manager Corporate	Every two years
	Allegations are treated and assessed with the highest level of confidentiality	Chief Executive Officer/ Executive Managers/ PID Officer	Ongoing
	Reasonable actions to minimise risks of victimisation and to ensure victimisation of disclosure is managed swiftly and appropriately	Chief Executive Officer/ Executive Managers	

10. Response

This stage of the Plan outlines the processes for responding to fraud and corruption within the Shire and the channels for ensuring improvements are made.

What Component	How Action	Who Responsible Officer	When Timeframe
Policies and Procedures	Performance management process to be maintained and reviewed regularly	Chief Executive Officer/ Executive Managers	Every two years
	Fraud and Corruption Control Plan and Policy reviewed, maintained and communicated	Executive Manager Corporate Services	
Investigation	Investigations to occur as per the legislative requirements	Chief Executive Officer/ Executive Managers/ PID Officer	As required
	Investigations to be conducted according to the Grievances, Investigations and Resolution Policy or referred to external investigative agency as appropriate	Chief Executive Officer	
	Investigation outcomes/ results supported and implemented by means determined by the Executive Management Team	Executive Managers	
	All occurrences of alleged or proven fraud and/or corruption to be reported as a risk incident and recorded in the risk register	Executive Managers	
Internal Reporting	Risk incidents and risk reporting to be used in identifying risks, reviewing Strategic Risk Profile and identifying risk mitigation strategies	Executive Managers	Ongoing

	Disciplinary process to be maintained and reviewed regularly	Chief Executive Officer	Every two years
Disciplinary Procedures	The Chief Executive Officer to report any improper conduct that amounts to corrupt conduct as per the <i>Corruption, Crime and Misconduct Act 2003</i> with appropriate actions taken in regard to CCC and PSC recommendations	Chief Executive Officer	As required
External Reporting	External auditing and financial statements to be consistent with relevant or applicable Standards	Executive Manager Corporate Services/ Audit Committee	Annually
	Policies and procedures to be reviewed taking into account risk incidents and/or in response to recommendations by auditors	Policy Owners	Every two years
	CEO to report any improper conduct that amounts to corrupt conduct as per the <i>Corruption, Crime and Misconduct Act 2003</i>	Chief Executive Officer	As required
Review of Internal Controls	Awareness of internal controls/ prevention mechanisms to be reinforced through training on any new processes or procedures	Executive Managers	Ongoing and every two years
	Council stance on fraud and corruption to be stated in relevant corporate documents	Chief Executive Officer/ Executive Managers	As required
	Where fraud is detected, assess adequacy of internal controls and consider whether improvements are required	Chief Executive Officer/ Executive Managers	As required

11. Communication, Training and Awareness Overview

Shire wide interaction and awareness is at the core of the Plan.

Communication, training and awareness	Communication Elements
	<p>The following communication elements are essential to the Plan:</p> <ul style="list-style-type: none"> • General awareness of the Fraud and Corruption Policy; • Understanding of organisational expectation relating to fraud and corruption; • Understanding of the requirements and references contained in the Plan; and • Awareness and ownership of the responsibilities referenced within the Policy and Plan.
	Key Messages
	<ul style="list-style-type: none"> • Council's stance on fraud and corruption is outlined in the Policy.

	<ul style="list-style-type: none"> The Plan provides reference to the internal controls used the Shire to prevent, detect and respond to fraud and corruption. Fraud and corruption risks are assessed and mitigating options are developed through risk management processes. Reporting requirements regarding fraud and corruption are aligned with and use, where possible, current complaints/ PIDs/ misconduct and risk reporting processes. 	
Key Communication		
Communication	Channel	Frequency
Fraud and Corruption Control Plan	Intranet, shared drive	Ongoing
Fraud and Corruption Policy	Policy manual – website, intranet, shared drive	Ongoing
Code of Conduct	Intranet, shared drive	Two years
Responsibilities of specific areas identified within the Plan	Specific contact from Plan owner	After review of Plan
Area Specific Responsibilities		
Area	Outline of Responsibility	
Executive Manager Corporate Services	Policy and Plan owner – maintenance and review with prevention input as required	
Audit Committee	Oversight of risk management function and assessment of risk management profiles	
Other	As outlined in Plan	
Reporting		
Report Content	Report To:	
Risk Dashboard	Audit Committee	
PIDs	Follow Public Interest Disclosure Policy and Procedures	

12. Monitoring Action Items

Monitoring action items will occur as per the above tables, with reporting to necessary parties occurring as required.

7. Closure

There being no further business, the President thanked those in attendance and declared the meeting closed at 1:58pm.

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been left blank

11. Recommendations from Committee Meetings for Council Consideration

Voting Requirements



Simple Majority



Absolute Majority

Resolution – Audit Committee Meeting held 21 May 2024

Moved: Cr Crook

Seconded: Cr O'Neill

83389

That Council ENDORSE the following recommendations from the Audit Committee Meeting of 21 May 2024 being;

1. Item 6.2: That Council NOTES the Risk and Regulation Action Plan, as tabled to the Audit Committee; and
2. Item 6.3: That Council ADOPT the Fraud and Corruption Control Plan for May 2024 and the Fraud and Corruption Control Policy, as tabled to the Audit Committee.

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil

12. Officer's Reports – Development Services

Nil

13. Officer's Reports – Engineering Services

Nil

14. Officer's Reports – Corporate and Community Services

14.1 Statement of Financial Activity – April 2024

Corporate Services



Responsible Officer:	Leah Boehme, EMCS
Author:	As Above
Legislation:	<i>Local Government Act 1995</i> <i>Local Government (Financial Management) Regulations 1996</i>
File Reference:	Nil
Disclosure of Interest:	Nil
Attachments:	Attachment 14.1A – Statement of Financial Activity Attachment 14.1B – Detailed Statements Attachment 14.1C – Capital Works Progress Attachment 14.1D – Investment Report

Purpose of Report



Executive Decision



Legislative Requirement

For Council to receive the Statements of Financial Activity and Investment Report for the month of April 2024, and be advised of associated financial matters, including consideration of proposed budget amendments.

Background

The Statement of Financial Activity, Detailed Statements, Capital Works Progress and Investment Report are attached for Council's information.

Additionally, a proposed amendment to the Visitor Centre relocation budgets to move funds from the capital to the operational GL has also been included. This is necessary for payment of invoices that are under \$5,000 and not related to building improvement. The operational account was created during the February Budget Review, however, at the time, we were unsure the total amount that would be required. This has now been expended and further funds are required.

Comment

Statement of Financial Activity

Regulation 34 of the *Local Government (Financial Management) Regulations 1996* requires the Shire of Merredin (the Shire) to prepare a monthly statement of financial activity for consideration by Council within 2 months after the end of the month of the report. These reports are included at Attachments 14.1A to D inclusive.

Budget Amendments

The following budget amendments are recommended:

GL/Job	Description	Current Budget	Variation Amount	Revised Budget	Reason
2130293	TOUR – Visitor Centre Relocation Mun	\$5,000	\$5,000	\$10,000	Further funds required for non-capital relocation expenditure
PC036	CBD Redevelopment - Visitor Centre Relocation	\$370,000	(\$5,000)	\$365,000	
PC007	CBD Redevelopment	\$3,381,343	(\$40,000)	\$3,341,343	
New GL	CBD Redevelopment – Operational expenditure	\$0	\$40,000	\$40,000	Funds required for non-capital redevelopment expenditure

The above-mentioned amendments are recommended due to some relocation and redevelopment items not being able to be classified as Capital expenditure. By moving funds from the capital accounts to operational accounts, expenses will be able to be properly treated moving forward.

Policy Implications

Nil

Statutory Implications

As outlined in the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

Strategic Implications

Ø Strategic Community Plan

Theme: 4. Communication and Leadership

Service Area Objective: 4.2.2 The Shire is progressive while exercising responsible stewardship of its built, natural and financial resources

Priorities and Strategies for Change: Nil

Ø Corporate Business Plan

Theme: 4. Communication and Leadership

Priorities: Nil

Objectives: 4.2 Decision Making

Sustainability Implications

Ø Strategic Resource Plan

Compliance with the *Local Government (Administration) Regulations 1996* and to also give Council some direction regarding its management of finance over an extended period of time.

Risk Implications

The Statement of Financial Activity is presented monthly and provides a retrospective picture of the activities at the Shire. Contained within the report is information pertaining to the financial cost and delivery of strategic initiatives and key projects.

To mitigate the risk of budget over-runs or non-delivery of projects, the Chief Executive Officer (CEO) has implemented internal control measures such as regular Council and management reporting and a quarterly process to monitor financial performance against budget estimates.

Materiality reporting thresholds have been established at 10% or \$10,000 whichever is greater, for operating and capital, to alert management prior to there being irreversible impacts.

It should also be noted that there is an inherent level of risk of misrepresentation of the financials through either human error or potential fraud.

The establishment of control measures through a series of efficient systems, policies and procedures, which fall under the responsibility of the CEO as laid out in the *Local Government (Financial Management Regulations) 1996* regulation 5, seek to mitigate the possibility of this occurring.

These controls are set in place to provide daily, weekly, and monthly checks to ensure that the integrity of the data provided is reasonably assured.

Financial Implications

The adoption on the Statements of Financial Activity is retrospective. Accordingly, the financial implications associated with adopting this are nil.

In regard to the proposed budget amendments, the movement of funds from the capital account to the operational account does not have any overall impact on the budget.

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr Billing

Seconded:

Cr Anderson

That Council:

1. RECEIVE the Statements of Financial Activity and Investment Report for the period ending 30 April 2024 in accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996; and
2. APPROVES amendments to the Shire of Merredin 2023/24 Annual Budget as per the following table, pursuant to section 6.8(1(b)) of the Local Government Act 1995:

GL/Job	Description	Current Budget	Variation Amount	Revised Budget	Reason	
83390	213029 3	TOUR – Visitor Centre Relocation Mun	\$5,000	\$5,000	\$10,000	Further funds required for non-capital relocation expenditure
	PC036	CBD Redevelopment - Visitor Centre Relocation	\$370,000	(\$5,000)	\$365,000	
	PC007	CBD Redevelopment	\$3,381,343	(\$40,000)	\$3,341,343	Funds required for non-capital redevelopment expenditure
	New GL	CBD Redevelopment – Operational expenditure	\$0	\$40,000	\$40,000	

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil

SHIRE OF MERREDIN

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 April 2024

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

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2024**

SUMMARY INFORMATION - GRAPHS



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

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2024

EXECUTIVE SUMMARY

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$3.93 M	\$3.93 M	\$3.93 M	\$0.00 M
Closing	\$0.01 M	\$1.87 M	\$5.36 M	\$3.49 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$13.49 M	% of total
Unrestricted Cash	\$6.46 M	47.9%
Restricted Cash	\$7.03 M	52.1%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$0.69 M	% Outstanding
Trade Payables	\$0.21 M	
0 to 30 Days		100.8%
Over 30 Days		(0.9%)
Over 90 Days		-2.1%

Refer to Note 5 - Payables

Receivables

	\$0.97 M	% Collected
Rates Receivable	\$0.71 M	88.2%
Trade Receivable	\$0.97 M	% Outstanding

Over 30 Days

Over 90 Days

46.7%

45.4%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.18 M)	(\$0.52 M)	\$0.95 M	\$1.47 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	\$5.30 M	% Variance
YTD Budget	\$5.25 M	1.0%

Refer to Statement of Financial Activity

Operating Grants and Contributions

YTD Actual	\$0.87 M	% Variance
YTD Budget	\$0.91 M	(4.9%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges

YTD Actual	\$0.99 M	% Variance
YTD Budget	\$0.82 M	19.9%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$4.68 M)	(\$3.48 M)	(\$0.85 M)	\$2.63 M

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	\$0.00 M	%
Adopted Budget	\$0.15 M	(100.0%)

Refer to Note 6 - Disposal of Assets

Asset Acquisition

YTD Actual	\$4.67 M	% Spent
Adopted Budget	\$15.51 M	(69.9%)

Refer to Note 7 - Capital Acquisitions

Capital Grants

YTD Actual	\$3.79 M	% Received
Adopted Budget	\$10.64 M	(64.4%)

Refer to Note 7 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.94 M	\$1.94 M	\$1.32 M	(\$0.61 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.10 M
Interest expense	\$0.01 M
Principal due	(\$1.05 M)

Refer to Note 8 - Borrowings

Reserves

Reserves balance	\$7.03 M
Interest earned	\$0.12 M

Refer to Note 9 - Cash Reserves

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 APRIL 2024**

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST 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, reimbursements etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets. Excluding Land.

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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

BY NATURE OR TYPE

	Ref	Current	Budget	YTD Budget	YTD Actual	Forecast 29 June 2024 Closing	Variance \$	Variance %	Var.
	Note	(a)	(b)	(c)	(a)-(b)+(c)	(c) - (b)	((c) - (b))/(b)		
Opening funding surplus / (deficit)	1(c)	\$ 3,934,246	\$ 3,934,246	\$ 3,934,246	\$ 3,934,246	0	0.00%		
Revenue from operating activities									
Rates		5,298,000	5,245,020	5,299,789	5,352,769	54,769	1.04%		
Operating grants, subsidies and contributions	11	1,745,000	1,143,210	867,153	1,468,943	(276,057)	(24.15%)	▼	
Fees and charges		891,200	822,140	985,502	1,054,562	163,362	19.87%	▲	
Interest earnings		404,528	337,110	395,023	462,441	57,913	17.18%	▲	
Other revenue		357,400	306,013	232,553	283,940	(73,460)	(24.01%)	▼	
Profit on disposal of assets	6	84,500	70,420	0	14,080	(70,420)	(100.00%)	▼	
		8,780,628	7,923,913	7,780,020	8,636,735	(143,893)	(1.82%)		
Expenditure from operating activities									
Employee costs		(4,956,810)	(4,178,828)	(3,692,515)	(4,470,497)	486,313	11.64%	▲	
Materials and contracts		(3,748,190)	(3,190,105)	(2,274,708)	(2,832,793)	915,397	28.69%	▲	
Utility charges		(507,250)	(423,664)	(346,180)	(429,766)	77,484	18.29%	▲	
Depreciation on non-current assets		(5,903,700)	(4,919,780)	(3,436,150)	(4,420,070)	1,483,630	30.16%	▲	
Interest expenses		(101,000)	(68,870)	(18,538)	(50,668)	50,332	73.08%	▲	
Insurance expenses		(262,410)	(258,700)	(255,929)	(259,639)	2,771	1.07%		
Other expenditure		(304,800)	(251,220)	(239,364)	(292,944)	11,856	4.72%		
Loss on disposal of assets	6	(11,700)	(9,750)	0	(1,950)	9,750	100.00%		
		(15,795,860)	(13,300,917)	(10,263,384)	(12,758,327)	3,037,533	(22.84%)		
Non-cash amounts excluded from operating activities	1(a)	5,830,900	4,859,110	3,436,150	4,407,940	(1,422,960)	(29.28%)	▼	
Amount attributable to operating activities		(1,184,332)	(517,894)	952,786	286,348	1,470,680	(283.97%)		
Investing activities									
Proceeds from non-operating grants, subsidies and contributions	12	10,644,698	9,255,807	3,786,553	5,175,444	(5,469,254)	(59.09%)	▼	
Proceeds from disposal of assets	6	146,000	146,000	0	0	(146,000)	(100.00%)	▼	
Proceeds from financial assets at amortised cost - self supporting loans	8	36,800	36,834	36,834	36,800	0	0.00%		
Payments for property, plant and equipment and infrastructure	7	(15,507,328)	(12,917,410)	(4,671,616)	(7,261,534)	8,245,794	63.83%	▲	
Amount attributable to investing activities		(4,679,830)	(3,478,769)	(848,229)	(2,049,290)	2,630,540	(75.62%)		
Financing Activities									
Proceeds from new debentures	8	1,480,000	1,480,000	1,480,000	1,480,000	0	0.00%		
Transfer from reserves	9	1,254,600	1,254,600	290,300	290,300	(964,300)	(76.86%)	▼	
Repayment of debentures	8	(99,100)	(99,100)	(99,461)	(99,461)	(361)	(0.36%)		
Transfer to reserves	9	(700,428)	(700,428)	(348,708)	(348,708)	351,720	50.22%	▲	
Amount attributable to financing activities		1,935,072	1,935,072	1,322,131	1,322,131	(612,941)	(31.68%)		
Closing funding surplus / (deficit)	1(c)	5,156	1,872,655	5,360,934	3,493,436	3,488,280	(186.27%)		▲

KEY INFORMATION

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

Refer to Note 14 for an explanation of the reasons for the variance.

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 30 APRIL 2024**

BASIS OF PREPARATION

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

SIGNIFICANT ACCOUNTING POLICIES

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 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 not readily apparent from other sources. Actual results may differ from these estimates.

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

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

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.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 April 2024

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Forecast 29 June 2024 Closing
Non-cash items excluded from operating activities					
Adjustments to operating activities		\$	\$	\$	
Less: Profit on asset disposals	6	(84,500)	(70,420)	0	(14,080)
Add: Loss on asset disposals	6	11,700	9,750	0	1,950
Add: Depreciation on assets		5,903,700	4,919,780	3,436,150	4,420,070
Total non-cash items excluded from operating activities		5,830,900	4,859,110	3,436,150	4,407,940

(b) Adjustments to net current assets in the Statement of Financial Activity

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

	Adopted Budget	Last Year Opening 30 June 2023	Year to Date Closing 30 June 2023	30 April 2024
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(7,013,785)	(6,975,873)	(7,034,281)
Less: - Financial assets at amortised cost - self supporting loans	4	(36,834)	(36,834)	0
Less: User defined		(755,760)	(755,760)	(755,764)
Add: Borrowings	8	99,461	99,461	(1)
Add: Provisions employee related provisions	10	571,585	571,585	571,585
Total adjustments to net current assets		(7,135,333)	(7,097,421)	(7,218,461)

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

Current assets				
Cash and cash equivalents	2	12,218,595	12,218,595	13,490,047
Rates receivables	3	733,267	733,267	713,304
Receivables	3	573,714	573,714	972,951
Other current assets	4	253,542	253,542	169,577
Less: Current liabilities		0		
Payables	5	(769,443)	(769,443)	(692,466)
Borrowings	8	(99,461)	(99,461)	1
Contract liabilities	10	(1,306,962)	(1,306,962)	(1,502,434)
Provisions	10	(571,585)	(571,585)	(571,585)
Less: Total adjustments to net current assets	1(b)	(7,097,421)	(7,097,421)	(7,218,461)
Closing funding surplus / (deficit)		3,934,246	3,934,246	5,360,934

CURRENT AND NON-CURRENT CLASSIFICATION

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank Account		4,986,612		4,986,612				
Petty Cash - Admin		950		950				
Float - MRCLC		3,100		3,100				
Municipal Investment Account		1,465,104		1,465,104				
Reserve Bank Account		0	7,034,281	7,034,281				
Total		6,455,766	7,034,281	13,490,047		0		
Comprising								
Cash and cash equivalents		6,455,766	7,034,281	13,490,047		0		
		6,455,766	7,034,281	13,490,047		0		

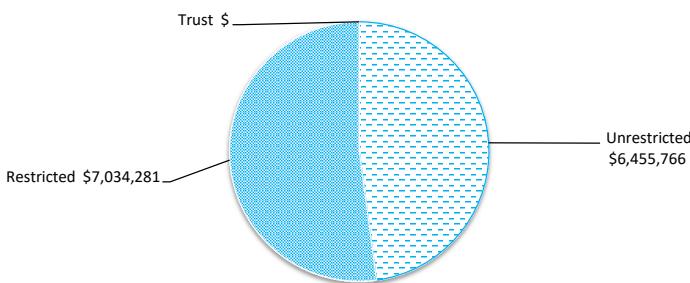
KEY INFORMATION

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

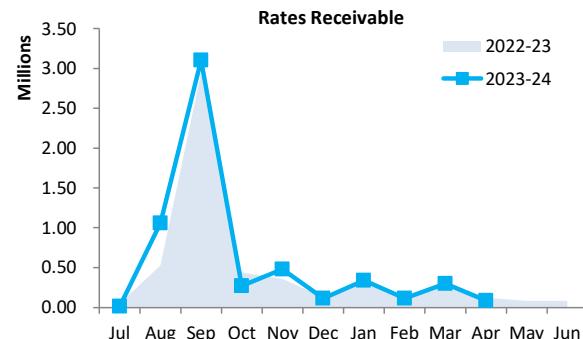
FOR THE PERIOD ENDED 30 APRIL 2024

OPERATING ACTIVITIES

NOTE 3

RECEIVABLES

Rates receivable	30 June 2023	30 Apr 2024
Opening arrears previous years	\$ 733,267	\$ 733,267
Levied this year		5,299,789
Less - collections to date	0	(5,319,752)
Gross rates collectable	733,267	713,304
Net rates collectable	733,267	713,304
% Collected	0%	88.2%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
Receivables - general	\$ 433	\$ 345,422	\$ 7,342	\$ 1,080	\$ 294,266	\$ 648,543
Percentage	0.1%	53.3%	1.1%	0.2%	45.4%	
Balance per trial balance						
Sundry receivable						
GST receivable						
Other receivables						
Accrued Income						
Other receivables - Provision for Doubtful Debts						
Total receivables general outstanding						
Amounts shown above include GST (where applicable)						

KEY INFORMATION

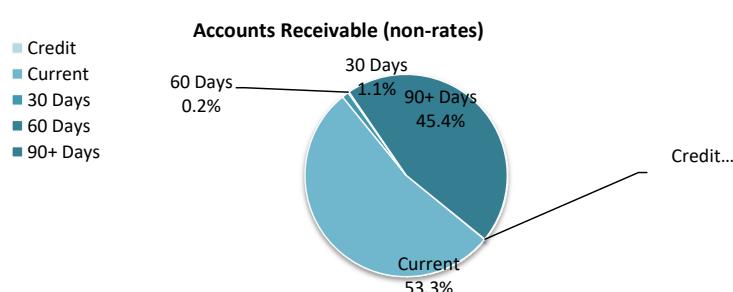
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other current assets	Opening Balance	Asset Increase	Asset Reduction	Closing Balance
	1 July 2023			30 April 2024
Other financial assets at amortised cost	\$	\$	\$	\$
Financial assets at amortised cost - self supporting loans	36,834		(36,834)	0
Inventory				
Fuel	32,708	0	(47,131)	(14,423)
Land held for resale				
Cost of acquisition	184,000		0	184,000
Total other current assets	253,542	0	(83,965)	169,577
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

Land held for development and resale 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.

Borrowing 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 onto the buyer at this point.

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 APRIL 2024

OPERATING ACTIVITIES

NOTE 5

PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
Payables - general	\$ 0	\$ 208,850	\$ 1,925	\$ 709	\$ (4,328)	\$ 207,156
Percentage	0%	100.8%	0.9%	0.3%	-2.1%	
Balance per trial balance						
Sundry creditors						207,156
Other payables						195,767
Income in Advance						128,953
PAYG						35,253
Total payables general outstanding						692,466

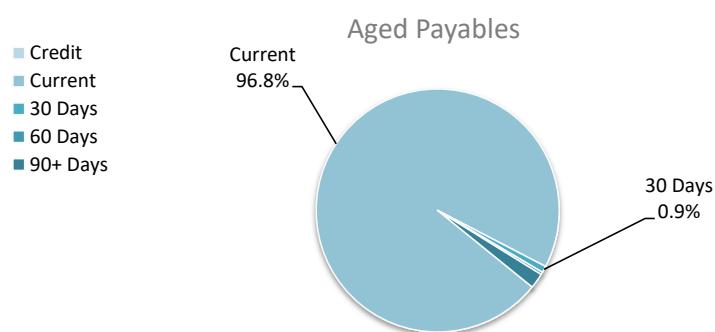
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

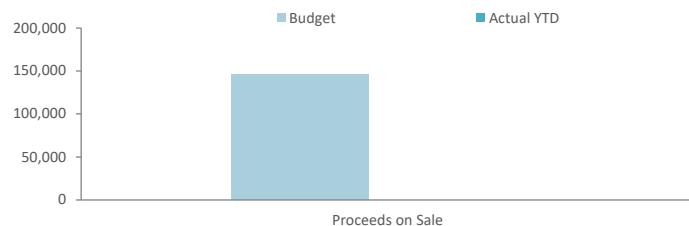
The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

OPERATING ACTIVITIES
NOTE 6
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Transport									
617	2020 MITSUBISHI SPORT QF	21,190	37,000	15,810	0				
501	2018 MITSUBISHI ASX LS 2WD	1,439	17,000	15,561	0				
278	805 SQUIRREL SELF PROPELLED ELEVATING PLATFORM	9,962	2,500	0	(7,462)				
483	KUBOTA RTV-X900W	0	6,500	6,500	0				
193	TRAILER RIGID POLMAC 6 TO 10 TONNE	3,067	5,000	1,933	0				
82	ROLLER-MCDONALD STEEL PROL 22	4,108	4,000	0	(108)				
343	BOMAG BW25RH ROAD ROLLER 2011			0	0				
505	HAKO CITYMASTER 1600			0	0				
489	2015 HINO 300 SERIES 917 DUMP TRUCK	29,134	25,000	0	(4,134)				
30	SMALL PLANT TRAILER (PTRL68)	0	3,000	3,000	0				
493	2018 NISSAN NAVARA D23 KING CAB 4x2 (RANGER)	1,402	15,000	13,598	0				
498	2018 NISSAN NAVARA D23 NP300 (CONSTRUCTION)	1,728	18,000	16,272	0				
506	2019 NISSAN NAVARA TRAY TOP (CONSTRUCTION)	1,148	13,000	11,852	0				
		73,178	146,000	84,526	(11,704)	0	0	0	0



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	Forecast 30 June Closing	YTD Actual Variance
	Budget	YTD Budget			
Buildings - specialised	\$ 512	\$ 277,000	\$ 23,083	\$ 18,252	\$ 272,169 (4,831)
Buildings - non-specialised	514	58,100	58,100	29,846	29,846 (28,254)
Plant and equipment	530	1,352,600	1,234,870	368,496	486,226 (866,374)
Infrastructure - roads	540	4,312,300	3,620,222	2,597,724	3,289,802 (1,022,498)
Infrastructure - Footpaths	560	52,800	44,000	39,800	48,600 (4,200)
Infrastructure - Drainage	550	50,000	41,670	0	8,330 (41,670)
Infrastructure - Parks & Gardens	570	8,966,528	7,499,465	1,335,705	2,802,768 (6,163,760)
Infrastructure - Other	590	438,000	396,000	281,793	323,793 (114,207)
Payments for Capital Acquisitions	15,507,328	12,917,410	4,671,616	7,261,534	(8,245,794)
Capital Acquisitions Funded By:					
Capital grants and contributions	\$ 10,644,698	\$ 9,255,807	\$ 3,786,553	\$ 5,175,444	\$ (5,469,254)
Borrowings	1,480,000	1,480,000	1,480,000	1,480,000	0
Other (disposals & C/Fwd)	146,000	146,000	0	0	(146,000)
Cash backed reserves					
Plant Replacement Reserve	(188,200)		188,200	0	188,200
Buildings Reserve	(530,000)		70,400	(459,600)	70,400
Waste Management Reserve	(5,000)		0	(5,000)	0
ICT Reserve	(31,700)		31,700	0	31,700
Apex Park Redevelopment Reserve	(308,000)		0	(308,000)	0
Merredin-Narembeen Rd Reserve	(191,700)		0	(191,700)	0
Contribution - operations	4,491,230	2,035,603	(885,237)	1,570,390	(2,920,841)
Capital funding total	15,507,328	12,917,410	4,671,616	7,261,534	(8,245,794)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

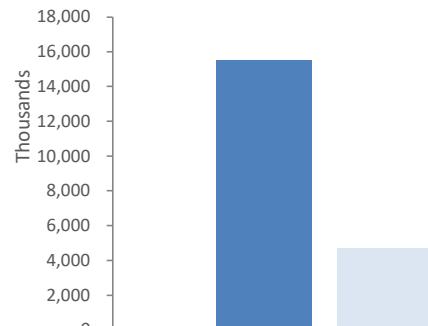
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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 zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Payments for Capital Acquisitions



■ YTD Budget
■ YTD Actual

Capital expenditure total

Level of completion indicators



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

Level of completion indicator, please see table at the end of this note for further detail

Adopted

	Account Description	Budget	YTD Budget	YTD Actual	Variance (Under)/Over
4050530	ESL BFB - Plant & Equipment (Capital)	548,200	0	-	-
4050630	ESL SES - Plant & Equipment (Capital)	145,700	0	-	-
4090210	BC032 OTH HOUSE - Building (Capital)	12,300	12,300	9,590.00	(2,710.00)
4090210	BC033 OTH HOUSE - Building (Capital)	17,000	17,000	16,490.00	(510.00)
4090210	BC035 OTH HOUSE - Building (Capital)	3,800	3,800	3,766.00	(34.00)
4090210	BC042 OTH HOUSE - Building (Capital)	25,000	25,000	-	(25,000.00)
4100110	LC041 Merredin Landfill - Tip Shop	15,000	15,000	-	(15,000.00)
4100130	LC022 SAN - Plant & Equipment (Capital)	40,000	40,000	-	(40,000.00)
4100180	LC002 SAN - Infrastructure Other (Capital)	105,000	87,500	105,231.99	17,731.99
4100590	EC001 ENVIRON - Infrastructure Other (Capital)	9,000	9,000	9,674.00	674.00
4090210	BC006 Women's Rest Centre Building - Building (Capital)	12,600	12,600	12,575.08	(24.92)
4090210	BC020 Swimming Pool (Capital)	50,000	33,332	-	(33,332.00)
4110310	BC085 REC - Other Rec Facilities Building (Capital)	87,500	72,920	5,677.28	(67,242.72)
4110320	REC - Other Rec Facilities Plant & Equipment (Capital)	12,500	0	12,477.30	12,477.30
4110290	SC041 SWIM AREAS - Infrastructure (Capital)	5,000	4,170	-	(4,170.00)
4110290	SC042 SWIM AREAS - Infrastructure (Capital)	12,000	15,000	11,900.00	(3,100.00)
4110290	SC043 SWIM AREAS - Infrastructure (Capital)	12,000	15,000	11,736.40	(3,263.60)
4110370	PC001 REC - Infrastructure Parks & Gardens (Capital)	4,386,185	2,924,124	968,750.07	(1,955,373.93)
4110370	PC036 REC - Infrastructure Parks & Gardens (Capital)	370,000	370,000	130,500.35	(239,499.65)
4110370	PC037 REC - Infrastructure Parks & Gardens (Capital)	189,000	189,000	-	(189,000.00)
4110370	PC007 REC - Infrastructure Parks & Gardens (Capital)	3,381,343	3,381,342	232,226.29	(3,149,115.71)
4110370	PC007A REC - Infrastructure Parks & Gardens (Capital)	0	0	388.00	388.00
4110370	PC030 Independent Water Supply	30,000	25,000	-	(25,000.00)
4110370	PC041 REC - Infrastructure Parks & Gardens (Capital)	580,000	579,999	3,840.00	(576,159.00)
4110370	PC043 REC - Infrastructure Parks & Gardens (Capital)	30,000	30,000	-	(30,000.00)
4110510	BC004 LIBRARY - Library Building (Capital)	21,000	21,000	-	(21,000.00)
4110610	HC041 HERITAGE - Building (Capital)	40,000	33,330	-	(33,330.00)
4110710	BC002 OTH CUL - Building (Capital)	43,900	43,900	-	(43,900.00)
4110730	OTH CUL - Plant & Equipment (Capital)	6,200	0	6,200.00	6,200.00
4120110	ROADC - Building (Capital)	7,000	9,000	-	(9,000.00)
4120140	RC401 ROADC - Roads Built Up Area - Council Funded	35,000	35,000	-	(35,000.00)
4120141	RC239 Merredin-Narembeen Road (Capital)	2,469,300	2,057,740	1,794,496.11	(263,243.89)
4120141	RC239A Merredin-Narembeen Road (Capital)	0	0	971.30	971.30
4120141	RC239C Merredin-Narembeen Road (Capital)	300,000	250,000	287,410.89	37,410.89
4120141	RC239E Merredin-Narembeen Road (Capital) 15.35 - 16.28	0	0	11,957.09	11,957.09
4120141	RC239F Merredin-Narembeen Road (Capital) 16.81 - 18.41	0	0	93,378.20	93,378.20
4120144	R2R000 ROADC - Roads Built Up Area - Roads to Recovery	44,500	14,833	-	(14,833.00)
4120145	R2R001 Chandler Road (R2R)	27,300	27,300	-	(27,300.00)
4120145	R2R003 Bullhead Road (R2R)	53,400	53,400	44,307.00	(9,093.00)
4120145	R2R012 Nokaning West Road (R2R)	35,200	35,200	28,160.00	(7,040.00)
4120145	R2R013 Nukarni East Road (R2R)	72,600	72,600	17,920.00	(54,680.00)
4120145	R2R014 R2R Nukarni West Road	56,100	56,100	15,520.00	(40,580.00)
4120145	R2R017 Fewster Road (R2R)	104,600	69,732	-	(69,732.00)
4120145	R2R063 R2R Korbelka Road	99,400	99,400	-	(99,400.00)
4120145	R2R072 Crooks Road (R2R)	54,100	54,100	-	(54,100.00)
4120145	R2R090 Goldfields Road (R2R)	202,300	202,300	25,478.44	(176,821.56)
4120145	R2R179 Bower Street (R2R)	50,000	16,667	-	(16,667.00)
4120149	RRG001 RRG Chandler-Merredin - Resurfacing	54,200	54,200	-	(54,200.00)
4120149	RRG003 Bullhead Road (RRG)	106,600	71,068	88,613.00	17,545.00
4120149	RRG072 Crooks Road (RRG)	108,100	90,080	2,850.00	(87,230.00)
4120150	RRG090 Goldfields Road (RRG)	404,600	337,170	151,661.81	(185,508.19)
4120165	ROADC - Drainage Built Up Area (Capital)	50,000	58,330	-	(58,330.00)
4120168	KC000 ROADC - Kerbing (Capital)				-
4120168	KC166 Mill Street - Kerbing	35,000	33,332	35,000.00	1,668.00
4120170	FC000 ROADC - Footpaths and Cycleways (Capital)	0	0	-	-
4120170	FC148 Throssell Road - Footpath	36,800	24,532	39,800.00	15,268.00
4120170	FC153 Caw Street - Footpath	4,960	3,308	-	(3,308.00)
4120170	FCW002 Roy Little Park - Footpath	5,040	3,360	-	(3,360.00)
4120170	PC000 Pram Crossings - Footpath	6,000	4,000	-	(4,000.00)
4120190	PP172 Footpath Construction General (Budgeting Only)	15,000	12,500	-	-
4120330	PLANT - Plant & Equipment (Capital)	600,000	524,920	349,818.74	(175,101.26)
4120790	WATER - Infrastructure Other (Capital)				-
4120790	WC002 WATER - Infrastructure Other (Capital)	100,000	83,330	69,349.16	(13,980.84)
4120790	WC003 MRWN - Upgrade	180,000	180,000	73,901.50	(106,098.50)

15,507,328 12,493,819 4,671,616 -7,809,703

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

FINANCING ACTIVITIES

NOTE 8

BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
Education and welfare										
CEACA Contributions	217	262,693			(62,627)	(62,300)	200,066	200,393	(4,137)	(7,800)
Recreation and culture										
CBD Development	219		(1,480,000)	1,480,000			(1,480,000)	1,480,000	0	
		262,693	-1,480,000	1,480,000	-62,627	-62,300	-1,279,934	1,680,393	-4,137	-7,800
Self supporting loans										
Education and welfare										
Merretville	215	226,758	0	0	(36,834)	(36,800)	226,758	189,958	(5,601)	(10,700)
		226,758	0	0	(36,834)	-36,800	226,758	189,958	(5,601)	(10,700)
Total		489,451	-1,480,000	1,480,000	(99,461)	-99,100	-1,053,176	1,870,351	(9,738)	(18,500)
Current borrowings		99,100							-1	
Non-current borrowings		390,351							-1,053,175	
		489,451							-1,053,176	

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

The Shire has no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

KEY INFORMATION

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.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

KEY INFORMATION

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

OPERATING ACTIVITIES

NOTE 9

RESERVE ACCOUNTS

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Legislation									
Plant Replacement Reserve	729,127	9,200	12,404	91,400		(188,200)	(188,200)	641,527	553,331
Buildings Reserve	1,123,227	31,700	19,108	8,600		(530,000)	(70,400)	633,527	1,071,935
Land & Development Reserve	1,600,696	22,900	27,230	6,300		0	0	1,629,896	1,627,926
Recreation Reserve	926,656	13,300	15,764	53,600		0	0	993,556	942,420
Disaster Relief Reserve	251,516	3,500	4,279	900		0	0	255,916	255,795
Cummings St Units Reserve	46,410	900	1,325	200		0	0	47,510	47,735
Waste Management Reserve	381,063	5,400	6,482	1,500		(5,000)	0	382,963	387,545
Unspent Capital Works Reserve	374,882	2,900	6,377	800		0	0	378,582	381,259
ICT Reserve	293,830	4,700	4,998	1,300		(31,700)	(31,700)	268,130	267,128
Apex Park Redevelopment Reserve	304,472	1,600	5,180	1,928		(308,000)	0	0	309,652
Merredin-Narembeen Rd Reserve	566,931	8,500	8,755	422,400	230,392	(191,700)	0	806,131	806,078
Restricted by Council									
Leave reserve	377,063	5,400	6,414	1,500	0		0	383,963	383,477
	6,975,873	110,000	118,316	590,428	230,392	(1,254,600)	(290,300)	6,421,701	7,034,281

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

OPERATING ACTIVITIES
NOTE 10
OTHER CURRENT LIABILITIES

Other current liabilities	Note	1 July 2023	Liability transferred from/(to) non current		Liability Reduction	Closing Balance
			Opening Balance	\$	\$	\$
Other liabilities						
- Contract liabilities		1,288,770	0	195,172	0	1,483,942
- Capital grant/contribution liabilities		0	0	0	0	0
- Other liabilities [describe]		18,192	0	300		18,492
Total other liabilities		1,306,962	0	195,472	0	1,502,434
Employee Related Provisions						
Annual leave		329,317	0			329,317
Long service leave		242,268	0			242,268
Total Employee Related Provisions		571,585	0	0	0	571,585
Total Other Provisions		0	0	0	0	0
Total other current assets		1,878,547	0	195,472	0	2,074,019

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

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

Capital grant/contribution liabilities

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

NOTE 11
OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue			
	1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	30 Apr 2024	Current Liability	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual	Forecast 30 June Closing
		\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies									
General purpose funding									
GEN PUR - Financial Assistance Grant - General				0		0	82,900	82,906	6
Law, order, public safety									
ESL BFB - Operating Grant				0		69,200	56,130	65,479	78,549
ESL SES - Operating Grant				0		14,000	22,330	26,801	18,471
Education and welfare									
SENIORS - Reimbursements				0		10,800	9,000	10,752	12,552
WELFARE - Community Development Grants				0		19,500	12,510	5,000	11,990
Housing									
OTH HOUSE - Rental Reimbursements				0		0	0	15,571	15,571
Recreation and culture									
HALLS - Grants				0		0	0	0	0
HERITAGE - Grant	8,000			8,000		20,000	20,000	0	0
Transport									
ROADM - Street Lighting Subsidy				0		20,900	20,900	0	0
ROADM - Road Contribution Income				0		285,900	350,000	299,746	235,646
ROADM - Direct Road Grant (MRWA)				0		251,200	213,670	256,337	293,867
Economic services									
TOURISM - Reimbursements				0		35,800	27,080	4,367	13,087
TOURISM - Other Income Relating to Tourism & Area Promotion				0		43,000	44,190	23,945	22,755
Other property and services									
PWO - Other Reimbursements				0		100	80	0	20
SAL - Reimbursement - Parental Leave				0		0	0	31,779	31,779
POC - Fuel Tax Credits Grant Scheme				0		0	0	25,334	25,334
TOTALS	8,000	0	0	8,000	0	770,400	911,910	867,153	725,643
TOTALS	8,000	0	0	8,000	0	770,400	911,910	867,153	725,643

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

NOTE 12
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Non operating grants, subsidies and contributions revenue				
	Liability 1 July 2023	Increase in Liability	Decrease in (As revenue)	Liability 30 Apr 2024	Current Liability 30 Apr 2024	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual	Forecast 30 June Closing	
		\$	\$	\$	\$	\$	\$	\$	\$	
Non-operating grants and subsidies										
Community amenities										
DWER - E-Waste Infrastructure Grants	0			0		75,700	63,080	75,680	88,300	
DMIRS - EV Charges				0		3,800	3,800	3,843	3,843	
Recreation and culture										
REC - Grants - Lotterywest						2,100,061	1,400,040	0	700,021	
REC - Grants - LRCI	573,735			573,735		2,124,067	2,124,067	542,807	542,807	
REC - Grants - BBRF				0		1,520,400	1,520,400	0	0	
REC - Other Capital Contributions				0		574,070	574,070	0	0	
Audience Development	47,521			47,521				0	0	
War Stories Illumination Projections	10,658			10,658				0	0	
Heritage Grant	0			0		0		0	0	
Transport										
ROADC - Regional Road Group Grants (MRWA)	628,243			628,243		673,600	561,330	315,449	427,719	
ROADC - Roads to Recovery Grant				0		799,200	666,000	651,686	784,886	
ROADC - Wheatbelt Secondary Freight Network				0		2,584,700	2,153,920	2,137,578	2,568,358	
LRCI - Phase 1	14,553			14,553				0	0	
WATER - CWSP Grant 1				0		89,100	89,100	49,510	49,510	
WATER - CWSP Grant 2				0		100,000	100,000	10,000	10,000	
Vegetation control	6,060			6,060				0	0	
TOTALS	1,280,770	0	0	1,280,770	0	10,644,698	9,255,807	3,786,553	5,175,444	
						10,644,698	9,255,807	3,786,553	5,175,444	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024**

**NOTE 12
TRUST FUND**

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2023	Received	Paid	30 Apr 2024
	\$	\$	\$	\$
	0	0	0	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash		Amended Budget Running Balance
					\$	\$	
Budget adoption							
3050610	ESL SES - Operating Grant			12,801			5,156
2050669	ESL SES - Plant & Equipment \$1,200 to \$5,000 per item				(12,801)		17,957
2050510	ESL BFB - Operating Grant					(3,721)	5,156
2050510	ESL BFB - Operating Grant			1,884			1,435
2050586	ESL BFB - Plant & Equipment <\$1,200				(4,837)		3,319
SC041	Capital Repairs to Pool Bowl					(15,000)	(1,518)
SC043	Capital Repairs to existing filters replacing laterals and filter media			15,000			(16,518)
9673301	Building Reserve				(80,000)		(1,518)
2110354	REC - MRCLC Initial Maintenance and Repairs			80,000			(81,518)
PC041	Water Tower Reimbursements				(228,900)		(1,518)
3110315	REC - Other Capital Contributions			237,670			(230,418)
3030211	GEN PUR - FAGS Roads Extra Financial Assistance			50,775			7,252
4120330	PLANT - Plant & Equipment (Capital) Trimble Survey Equipment				(49,000)		58,027
Various	Budget Review Amendments - October 2023			4,935			9,027
PC001	Apex Park Revitalisation			2,364,985			13,962
FC000	Footpath				(43,000)		2,378,947
KC000	Kerbing Replacement				(15,000)		2,335,947
9673501	Apex Park Reserve				(55,000)		2,320,947
PC036	Visitor Centre (Building Reserve)				(80,000)		2,265,947
3110313	REC - Grants - LRCI Capital				(71,924)		2,185,947
3110310	REC - Grants - Capital				(2,100,061)		2,114,023
PC007	CBD Redevelopment			330,943			13,962
3110313	REC - Grants - LRCI Capital				(330,943)		344,905
2110401	Liquidity Loan - Interest			80,000			93,962
3030245	GEN PUR - Interest earned - Reserve Funds				(80,000)		13,962
4120144	ROADC - Roads Built Up Area - Roads to Recovery				(37,000)		(23,038)
4120145	ROADC - Roads Outside BUA - Sealed - Roads To Recovery			694,900			671,862
4120146	ROADC - Roads Outside - Gravel - Roads to Recovery				(72,600)		599,262
4120147	ROADC - Roads Outside BUA - Formed - Roads to Recovery				(155,500)		443,762
4120149	ROADC - Roads Outside Built Up Area - Sealed - RRG			269,800			713,562
4120150	ROADC - Roads Outside Built Up - Gravel - RRG				(566,900)		146,662
3120110	ROADC - Regional Roads Group Grants (MRWA)				(26,700)		119,962
3120111	ROADC - Roads To Recovery Grant				(106,000)		13,962
Various	Budget Review Amendments - March 2024				(8,806)		5,156
				0	4,143,693	(4,143,693)	

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024**

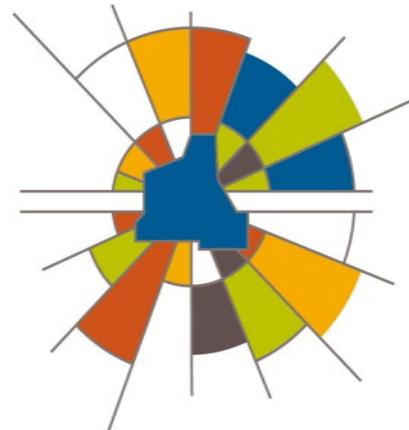
**NOTE 14
EXPLANATION OF MATERIAL VARIANCES**

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

The material variance adopted by Council for the 2023-24 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of variances	
			Timing	Permanent
Revenue from operating activities				
Operating grants, subsidies and contributions	(276,057)	(24.15%)	▼ Timing	Timing of Grants received earlier than budgeted.
Fees and charges	163,362	19.87%	▲ Timing	Increase in Shire amenities usage and building services applications
Interest earnings	57,913	17.18%	▲ Permanent	Interest Rates have increased
Profit on disposal of assets	(70,420)	(100.00%)	▼ Timing	Payment of Auction not yet received.
Expenditure from operating activities				
Employee costs	486,313	11.64%	▲ Timing	Staff Vacancy Roles yet to be filled
Materials and contracts	915,397	28.69%	▲ Timing	Expenditure not yet completed.
Utility charges	77,484	18.29%	▲ Timing	Utility costs lower than budgeted.
Depreciation on non-current assets	1,483,630	30.16%	▲ Timing	April Depreciation not run yet.
Interest expenses	50,332	73.08%	▲ Timing	Timing due to Loan Repayment Schedule
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(5,469,254)	(59.09%)	▼ Timing	Grants not yet received
Proceeds from disposal of assets	(146,000)	(100.00%)	▼ Timing	Proceeds from auction not yet received.
Payments for property, plant and equipment and infrastructure	8,245,794	63.83%	▲ Timing	Capital expenditure not yet completed
Financing activities				
Transfer from reserves	(964,300)	(76.86%)	▼ Timing	Part Reserve Transfers Complete
Transfer to reserves	351,720	50.22%	▲ Timing	Part Reserve Transfers Complete
Closing funding surplus / (deficit)	3,488,280	(186.27%)	▲	

30/04/2024



SHIRE OF
MERREDIN
INNOVATING THE WHEATBELT

Income & Expenditure for the period ended

April 30 2024

Prog	SP	Type	COA	Job	Description	Budget					
						Original Budget	Amendments	Current Budget	YTD Budget	YTD Actual	Variance (%)
03	0301	2	2030112		RATES - Valuation Expenses	\$50,000.00	\$0.00	\$50,000.00	\$48,330.00	\$567.36	-98.83%
03	0301	2	2030114		RATES - Debt Collection Expenses	\$60,000.00	\$0.00	\$60,000.00	\$50,000.00	\$5,013.50	-89.97%
03	0301	2	2030118		RATES - Rates Write Off	\$80,000.00	\$0.00	\$80,000.00	\$66,670.00	\$26,097.01	-60.86%
03	0301	2	2030185		RATES - Legal Expenses (not recoverable)	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	-100.00%
03	0301	2	2030199		RATES - Administration Allocated	\$51,900.00	\$1,200.00	\$53,100.00	\$44,250.00	\$38,192.08	-13.69%
Operating Expenditure Total						\$244,900.00	\$1,200.00	\$246,100.00	\$212,250.00	\$69,869.95	
03	0301	3	3030120		RATES - Instalment Admin Fee Received	-\$35,500.00	\$1,500.00	-\$34,000.00	-\$28,340.00	-\$33,515.01	18.26%
03	0301	3	3030121		RATES - Account Enquiry Charges	-\$500.00	\$0.00	-\$500.00	-\$420.00	\$0.00	-100.00%
03	0301	3	3030122		RATES - Reimbursement of Debt Collection Costs	-\$60,000.00	\$0.00	-\$60,000.00	-\$50,000.00	-\$4,433.50	-91.13%
03	0301	3	3030130		RATES - Rates Levied - Synergy	-\$5,215,600.00	-\$3,200.00	-\$5,218,800.00	-\$5,166,612.00	-\$5,220,597.80	1.04%
03	0301	3	3030140		RATES - Ex-Gratia Rates (CBH, etc.)	-\$77,300.00	-\$1,900.00	-\$79,200.00	-\$78,408.00	-\$79,191.36	1.00%
03	0301	3	3030145		RATES - Penalty Interest Received	-\$32,000.00	\$0.00	-\$32,000.00	-\$26,670.00	-\$37,264.47	39.72%
03	0301	3	3030147		RATES - Pensioner Deferred Interest Received	-\$4,000.00	\$0.00	-\$4,000.00	-\$3,330.00	-\$2,843.63	-14.61%
Operating Income Total						-\$5,424,900.00	-\$3,600.00	-\$5,428,500.00	-\$5,353,780.00	-\$5,377,845.77	
Rates Total						-\$5,180,000.00	-\$2,400.00	-\$5,182,400.00	-\$5,141,530.00	-\$5,307,975.82	
03	0302	2	2030211		GEN PUR - Bank Fees & Charges	\$1,100.00	-\$600.00	\$500.00	\$420.00	\$53.33	-87.30%
03	0302	2	2030214		GEN PUR - Rounding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.12	
Operating Expenditure Total						\$1,100.00	-\$600.00	\$500.00	\$420.00	\$53.45	
03	0302	3	3030210		GEN PUR - Financial Assistance Grant - General	\$0.00	-\$82,900.00	-\$82,900.00	-\$82,900.00	-\$82,906.00	0.01%
03	0302	3	3030211		GEN PUR - Financial Assistance Grant - Roads	\$0.00	-\$52,920.00	-\$52,920.00	-\$52,920.00	-\$18,965.75	-64.16%
03	0302	3	3030220		GEN PUR - Charges - Photocopying / Faxing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
03	0302	3	3030245		GEN PUR - Interest Earned - Reserve Funds	-\$110,000.00	-\$111,528.00	-\$221,528.00	-\$184,610.00	-\$199,007.82	7.80%
03	0302	3	3030246		GEN PUR - Interest Earned - Municipal Funds	-\$50,000.00	-\$80,000.00	-\$130,000.00	-\$108,330.00	-\$141,176.81	30.32%
03	0302	3	3030291		Gain on FV Valuation of Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total						-\$160,000.00	-\$327,348.00	-\$487,348.00	-\$428,760.00	-\$442,056.38	
Other General Purpose Funding Total						-\$158,900.00	-\$327,948.00	-\$486,848.00	-\$428,340.00	-\$442,002.93	
03	0303	4	4030381		INVEST - Transfer to Employee Entitlement Reserve	\$5,400.00	\$1,500.00	\$6,900.00	\$5,750.00	\$6,414.38	11.55%
03	0303	4	4030383		INVEST - Transfer to Plant Replacement Reserve	\$9,200.00	\$91,400.00	\$100,600.00	\$83,830.00	\$12,403.52	-85.20%
03	0303	4	4030384		INVEST - Transfer to Building Reserve	\$31,700.00	\$8,600.00	\$40,300.00	\$33,580.00	\$19,107.73	-43.10%
03	0303	4	4030385		INVEST - Transfer to Land and Development Reserve	\$22,900.00	\$6,300.00	\$29,200.00	\$24,330.00	\$27,230.16	11.92%
03	0303	4	4030386		INVEST - Transfer to ICT Reserve	\$4,700.00	\$1,300.00	\$6,000.00	\$5,000.00	\$4,998.47	-0.03%
03	0303	4	4030387		INVEST - Transfer to Disaster Relief Fund Reserve	\$3,500.00	\$900.00	\$4,400.00	\$3,670.00	\$4,278.67	16.59%
03	0303	4	4030389		INVEST - Transfer to Cummings Street Units Reserve	\$900.00	\$200.00	\$1,100.00	\$920.00	\$1,325.32	44.06%
03	0303	4	4030390		INVEST - Transfer to Waste Management Reserve	\$5,400.00	\$1,500.00	\$6,900.00	\$5,750.00	\$6,482.43	12.74%
03	0303	4	4030391		INVEST - Transfer to Unspent Grants Reserve	\$2,900.00	\$800.00	\$3,700.00	\$3,080.00	\$6,377.29	107.05%
03	0303	4	4030393		INVEST - Transfer to Recreation Facilities Reserve	\$13,300.00	\$53,600.00	\$66,900.00	\$55,750.00	\$15,763.76	-71.72%
03	0303	4	4030394		INVEST - Transfer to Apex Park Redevelopment Reserve	\$1,600.00	\$1,928.00	\$3,528.00	\$2,940.00	\$5,179.51	76.17%
03	0303	4	4030395		INVEST - Transfer to Merredin-Narembeen Road	\$8,500.00	\$422,400.00	\$430,900.00	\$359,080.00	\$239,146.58	-33.40%
Capital Expenditure Total						\$110,000.00	\$590,428.00	\$700,428.00	\$583,680.00	\$348,707.82	

03	0303	5	5030383	INVEST - Transfer from Plant Replacement Reserve	-\$188,200.00	\$0.00	-\$188,200.00	-\$141,150.00	-\$188,200.00	33.33%
03	0303	5	5030384	INVEST - Transfer from Building Reserve	-\$450,000.00	-\$80,000.00	-\$530,000.00	-\$530,000.00	-\$70,400.00	-86.72%
03	0303	5	5030386	INVEST - Transfer from ICT Reserve	-\$40,100.00	\$8,400.00	-\$31,700.00	-\$31,700.00	-\$31,700.00	0.00%
03	0303	5	5030389	INVEST - Transfer from Cummings Street Units Reserve	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
03	0303	5	5030390	INVEST - Transfer from Waste Management Reserve	-\$5,000.00	\$0.00	-\$5,000.00	-\$5,000.00	\$0.00	-100.00%
03	0303	5	5030394	INVEST - Transfer from Apex Park Redevelopment Reserve	-\$253,000.00	-\$55,000.00	-\$308,000.00	\$0.00	\$0.00	
03	0303	5	5030395	INVEST - Transfer from Merredin/Narambeen Road Reserve	-\$245,800.00	\$54,100.00	-\$191,700.00	-\$191,700.00	\$0.00	-100.00%
Capital Income Total				-\$1,182,100.00	-\$72,500.00	-\$1,254,600.00	-\$899,550.00	-\$290,300.00		
Reserve Transfers Total				-\$1,072,100.00	\$517,928.00	-\$554,172.00	-\$315,870.00	\$58,407.82		
General Purpose Funding Total				-\$6,411,000.00	\$187,580.00	-\$6,223,420.00	-\$5,885,740.00	-\$5,691,570.93		
04	0401	2	2040104	MEMBERS - Training & Development	\$45,000.00	\$0.00	\$45,000.00	\$37,500.00	\$18,209.30	-51.44%
04	0401	2	2040109	MEMBERS - Members Travel and Accommodation	\$20,000.00	\$0.00	\$20,000.00	\$16,660.00	\$4,660.94	-72.02%
04	0401	2	2040111	MEMBERS - Mayors/Presidents Allowance	\$13,600.00	\$0.00	\$13,600.00	\$10,200.00	\$10,207.50	0.07%
04	0401	2	2040112	MEMBERS - Deputy Mayors/Presidents Allowance	\$3,400.00	\$0.00	\$3,400.00	\$2,550.00	\$2,550.00	0.00%
04	0401	2	2040113	MEMBERS - Members Sitting Fees	\$65,400.00	\$0.00	\$65,400.00	\$49,050.00	\$46,450.41	-5.30%
04	0401	2	2040114	MEMBERS - Communications Allowance	\$2,500.00	\$0.00	\$2,500.00	\$2,080.00	\$1,456.00	-30.00%
04	0401	2	2040116	MEMBERS - Election Expenses	\$24,500.00	\$10,500.00	\$35,000.00	\$35,000.00	\$21,328.15	-39.06%
04	0401	2	2040129	MEMBERS - Donations to Community Groups	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04	0401	2	2040141	MEMBERS - Subscriptions & Publications	\$85,000.00	\$0.00	\$85,000.00	\$85,000.00	\$64,526.28	-24.09%
04	0401	2	2040186	MEMBERS - Expensed Minor Asset Purchases	\$8,000.00	\$0.00	\$8,000.00	\$6,670.00	\$0.00	-100.00%
04	0401	2	2040187	MEMBERS - Other Expenses	\$5,000.00	\$0.00	\$5,000.00	\$4,170.00	\$2,451.51	-41.21%
04	0401	2	2040188	MEMBERS - Chambers Operating Expenses	\$800.00	\$0.00	\$800.00	\$670.00	\$0.00	-100.00%
04	0401	2	2040189	MEMBERS - Chambers Building Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
04	0401	2	2040190	MEMBERS - Minute Binding/Record keeping	\$5,000.00	\$0.00	\$5,000.00	\$4,170.00	\$0.00	-100.00%
Operating Expenditure Total				\$279,200.00	\$10,500.00	\$289,700.00	\$254,550.00	\$171,840.09		
Members Of Council Total				\$279,200.00	\$10,500.00	\$289,700.00	\$254,550.00	\$171,840.09		
04	0402	2	2040211	OTH GOV - Civic Functions, Refreshments & Receptions	\$23,000.00	\$0.00	\$23,000.00	\$19,170.00	\$10,164.28	-46.98%
04	0402	2	2040215	OTH GOV - Printing and Stationery	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04	0402	2	2040223	OTH GOV - LGIS Risk Expenditure	\$15,200.00	\$0.00	\$15,200.00	\$12,670.00	\$7,589.81	-40.10%
04	0402	2	2040251	OTH GOV - Consultancy - Strategic	\$172,297.00	-\$31,997.00	\$140,300.00	\$116,920.00	\$8,280.00	-92.92%
04	0402	2	2040265	OTH GOV - Maintenance/Operations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04	0402	2	2040286	OTH GOV - Expensed Minor Asset Purchases	\$10,000.00	\$0.00	\$10,000.00	\$8,330.00	\$290.00	-96.52%
04	0402	2	2040299	OTH GOV - Administration Allocated	\$414,900.00	\$60,100.00	\$475,000.00	\$395,830.00	\$305,536.73	-22.81%
Operating Expenditure Total				\$635,397.00	\$28,103.00	\$663,500.00	\$552,920.00	\$331,860.82		
04	0402	3	3040220	OTH GOV - Fees & Charges	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
04	0402	3	3040235	OTH GOV - Other Income	-\$14,000.00	\$0.00	-\$14,000.00	-\$11,670.00	-\$16,016.48	37.24%
Operating Income Total				-\$14,000.00	\$0.00	-\$14,000.00	-\$11,670.00	-\$16,016.48		
Other Governance Total				\$635,397.00	\$28,103.00	\$663,500.00	\$552,920.00	\$315,844.34		
Governance Total				\$914,597.00	\$38,603.00	\$953,200.00	\$807,470.00	\$487,684.43		
05	0501	2	2050102	FIRE - Honorarium	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00	\$0.00	-100.00%
05	0501	2	2050120	FIRE - Communication Expenses	\$0.00	\$500.00	\$500.00	\$500.00	\$414.36	-17.13%
05	0501	2	2050130	FIRE - Insurance Expenses	\$1,600.00	-\$100.00	\$1,500.00	\$1,250.00	\$1,500.00	20.00%

05	0501 2	2050165	FIRE - Maintenance/Operations	\$1,500.00	\$0.00	\$1,500.00	\$1,250.00	\$523.88	-58.09%
05	0501 2	2050185	FIRE - Legal Expenses	\$2,500.00	\$0.00	\$2,500.00	\$2,080.00	\$918.50	-55.84%
05	0501 2	2050187	FIRE - Other Expenditure						
05	0501 2	2050187 W0081	Fire Breaks	\$4,000.00	\$1,300.00	\$5,300.00	\$4,420.00	\$5,256.91	18.93%
05	0501 2	2050187 W0082	Fire Fightings	\$3,500.00	\$1,000.00	\$4,500.00	\$3,740.00	\$4,264.95	14.04%
05	0501 2	2050189	FIRE - Building Maintenance						
05	0501 2	2050189 BM070	Bush Fire Sheds Hines Hill - Building Maintenance	\$1,700.00	-\$1,700.00	\$0.00	\$0.00	\$0.00	
05	0501 2	2050189 BM071	Bush Fire Sheds Muntadgin - Building Maintenance	\$1,700.00	-\$1,700.00	\$0.00	\$0.00	\$0.00	
05	0501 2	2050192	FIRE - Depreciation	\$11,200.00	\$0.00	\$11,200.00	\$9,340.00	\$7,416.32	-20.60%
05	0501 2	2050199	FIRE - Administration Allocated	\$103,700.00	\$2,400.00	\$106,100.00	\$88,420.00	\$76,384.18	-13.61%
Operating Expenditure Total				\$132,900.00	\$1,700.00	\$134,600.00	\$112,500.00	\$96,679.10	
05	0501 3	3050135	FIRE - Other Income		-\$2,500.00	-\$1,500.00	-\$4,000.00	-\$3,330.00	-\$4,090.93
Operating Income Total				-\$2,500.00	-\$1,500.00	-\$4,000.00	-\$3,330.00	-\$4,090.93	22.85%
Fire Prevention Total				\$128,900.00	-\$300.00	\$128,600.00	\$107,170.00	\$92,588.17	
05	0502 2	2050200	ANIMAL - Employee Costs	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
05	0502 2	2050210	ANIMAL - Motor Vehicle Expenses		\$0.00	\$0.00	\$0.00	\$0.00	
05	0502 2	2050212	ANIMAL - Animal Destruction		\$600.00	\$0.00	\$600.00	\$500.00	-90.00%
05	0502 2	2050216	ANIMAL - Contract Ranger Services	\$120,000.00	\$0.00	\$120,000.00	\$100,000.00	\$94,406.25	-5.59%
05	0502 2	2050220	ANIMAL - Communication Expenses	\$800.00	-\$300.00	\$500.00	\$420.00	\$345.30	-17.79%
05	0502 2	2050285	ANIMAL - Legal Expenses	\$500.00	\$100.00	\$600.00	\$500.00	\$1,116.49	123.30%
05	0502 2	2050286	ANIMAL - Expensed Minor Asset Purchases	\$1,300.00	\$0.00	\$1,300.00	\$1,080.00	\$0.00	-100.00%
05	0502 2	2050287	ANIMAL - Other Expenditure	\$2,400.00	\$0.00	\$2,400.00	\$2,000.00	\$1,861.34	-6.93%
05	0502 2	2050288	ANIMAL - Animal Pound Operations	\$1,000.00	\$500.00	\$1,500.00	\$1,250.00	\$870.18	-30.39%
05	0502 2	2050289	ANIMAL - Animal Pound Maintenance	\$1,000.00	-\$400.00	\$600.00	\$500.00	\$283.41	-43.32%
05	0502 2	2050292	ANIMAL - Depreciation	\$3,100.00	\$0.00	\$3,100.00	\$2,580.00	\$2,044.43	-20.76%
05	0502 2	2050299	ANIMAL - Administration Allocated	\$103,700.00	\$2,400.00	\$106,100.00	\$88,420.00	\$76,384.18	-13.61%
Operating Expenditure Total				\$235,400.00	\$2,300.00	\$237,700.00	\$198,080.00	\$177,361.58	
05	0502 3	3050220	ANIMAL - Pound Fees		-\$1,500.00	\$0.00	-\$1,500.00	-\$1,250.00	-\$1,349.10
05	0502 3	3050221	ANIMAL - Animal Registration Fees		-\$6,500.00	\$1,500.00	-\$5,000.00	-\$4,170.00	-\$5,671.25
05	0502 3	3050234	ANIMAL - Other Fees & Charges		-\$200.00	\$0.00	-\$200.00	-\$170.00	-\$50.91
05	0502 3	3050240	ANIMAL - Fines and Penalties		-\$500.00	-\$900.00	-\$1,400.00	-\$1,170.00	-\$1,737.60
Operating Income Total				-\$8,700.00	\$600.00	-\$8,100.00	-\$6,760.00	-\$8,808.86	48.51%
Animal Control Total				\$226,700.00	\$2,900.00	\$229,600.00	\$191,320.00	\$168,552.72	
05	0503 2	2050300	OLOPS - Employee Costs	\$51,400.00	\$0.00	\$51,400.00	\$42,830.00	\$39,631.43	-7.47%
05	0503 2	2050311	OLOPS - CCTV Maintenance		\$5,000.00	\$0.00	\$5,000.00	\$4,170.00	\$0.00
05	0503 2	2050330	OLOPS - Insurance Expenses		\$1,100.00	\$0.00	\$1,100.00	\$1,100.00	\$0.00
05	0503 2	2050352	OLOPS - Consultants		\$5,000.00	\$0.00	\$5,000.00	\$4,998.00	\$0.00
05	0503 2	2050392	OLOPS - Depreciation		\$5,400.00	\$0.00	\$5,400.00	\$4,500.00	\$3,550.71
05	0503 2	2050399	OLOPS - Administration Allocated		\$51,900.00	\$1,200.00	\$53,100.00	\$44,250.00	\$38,192.08
Operating Expenditure Total				\$119,800.00	\$1,200.00	\$121,000.00	\$101,848.00	\$81,374.22	-13.69%
05	0503 3	3050310	OLOPS - Grants		\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Other Law, Order & Public Safety Total		\$119,800.00	\$1,200.00	\$121,000.00	\$101,848.00	\$81,374.22	
05 0505 2 2050507	ESL BFB - Clothing & Accessories	\$8,000.00	\$8,500.00	\$16,500.00	\$13,750.00	\$12,797.28	-6.93%
05 0505 2 2050530	ESL BFB - Insurance Expenses	\$22,000.00	\$2,000.00	\$24,000.00	\$20,000.00	\$23,602.45	18.01%
05 0505 2 2050565	ESL BFB - Maintenance Plant & Equipment	\$7,000.00	-\$3,500.00	\$3,500.00	\$2,920.00	\$2,051.37	-29.75%
05 0505 2 2050566	ESL BFB - Maintenance Vehicles/Trailers/Boats	\$20,000.00	-\$5,000.00	\$15,000.00	\$12,500.00	\$12,871.70	2.97%
05 0505 2 2050569	ESL BFB - Plant & Equipment \$1,200 to \$5,000 per item	\$4,200.00	\$400.00	\$4,600.00	\$3,830.00	\$4,590.00	19.84%
05 0505 2 2050586	ESL BFB - Plant & Equipment < \$1,200 per item	\$3,000.00	\$4,900.00	\$7,900.00	\$6,580.00	\$5,591.96	-15.02%
05 0505 2 2050587	ESL BFB - Other Goods and Services	\$2,000.00	\$0.00	\$2,000.00	\$1,670.00	\$891.02	-46.65%
05 0505 2 2050588	ESL BFB - Utilities, Rates & Taxes	\$2,500.00	\$0.00	\$2,500.00	\$2,080.00	\$1,960.31	-5.75%
05 0505 2 2050589	ESL BFB - Maintenance Land & Buildings	\$500.00	\$3,700.00	\$4,200.00	\$4,200.00	\$1,480.38	-64.75%
Operating Expenditure Total		\$69,200.00	\$11,000.00	\$80,200.00	\$67,530.00	\$65,836.47	
05 0505 3 3050502	ESL BFB - Admin Fee/Commissions	-\$4,000.00	\$0.00	-\$4,000.00	-\$4,000.00	-\$4,000.00	0.00%
05 0505 3 3050510	ESL BFB - Operating Grant	-\$69,200.00	\$1,840.00	-\$67,360.00	-\$56,130.00	-\$65,479.00	16.66%
Operating Income Total		-\$73,200.00	\$1,840.00	-\$71,360.00	-\$60,130.00	-\$69,479.00	
Emergency Services Levy - Bush Fire Brigade Total		-\$4,000.00	\$12,840.00	\$8,840.00	\$7,400.00	-\$3,642.53	
05 0506 2 2050630	ESL SES - Insurances	\$1,000.00	\$0.00	\$1,000.00	\$1,000.00	\$936.95	-6.31%
05 0506 2 2050665	ESL SES - Maintenance Plant & Equipment	\$2,200.00	\$0.00	\$2,200.00	\$1,830.00	\$1,405.88	-23.18%
05 0506 2 2050666	ESL SES - Maintenance Vehicles/Trailers/Boats	\$4,000.00	\$0.00	\$4,000.00	\$3,330.00	\$1,433.51	-56.95%
05 0506 2 2050669	ESL SES - Plant & Equipment \$1,200 to \$5,000 per item	\$0.00	\$12,800.00	\$12,800.00	\$10,670.00	\$0.00	-100.00%
05 0506 2 2050686	ESL SES - Plant & Equipment < \$1,200 per item	\$1,100.00	\$0.00	\$1,100.00	\$920.00	\$0.00	-100.00%
05 0506 2 2050687	ESL SES - Other Goods and Services	\$1,200.00	\$3,400.00	\$4,600.00	\$3,830.00	\$5,147.44	34.40%
05 0506 2 2050688	ESL SES - Utilities, Rates & Taxes	\$4,500.00	\$0.00	\$4,500.00	\$3,750.00	\$2,868.81	-23.50%
05 0506 2 2050689	ESL SES - Maintenance Land & Buildings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$14,000.00	\$16,200.00	\$30,200.00	\$25,330.00	\$11,792.59	
05 0506 3 3050610	ESL SES - Operating Grant	-\$14,000.00	-\$12,800.00	-\$26,800.00	-\$22,330.00	-\$26,801.00	20.02%
Operating Income Total		-\$14,000.00	-\$12,800.00	-\$26,800.00	-\$22,330.00	-\$26,801.00	
Emergency Services Levy - State Emergency Service Total		\$0.00	\$3,400.00	\$3,400.00	\$3,000.00	-\$15,008.41	
Law, Order & Public Safety Total		\$471,400.00	\$20,040.00	\$491,440.00	\$410,738.00	\$323,449.81	
07 0704 2 2070400	HEALTH - Employee Costs	\$144,300.00	\$0.00	\$144,300.00	\$120,600.00	\$119,821.70	-0.65%
07 0704 2 2070410	HEALTH - Motor Vehicle Expenses	\$11,000.00	\$4,000.00	\$15,000.00	\$12,500.00	\$11,626.70	-6.99%
07 0704 2 2070412	HEALTH - Analytical Expenses	\$1,500.00	\$0.00	\$1,500.00	\$1,246.00	\$1,128.72	-9.41%
07 0704 2 2070413	HEALTH - Control Expenses	\$4,000.00	\$1,000.00	\$5,000.00	\$4,170.00	\$3,131.86	-24.90%
07 0704 2 2070485	HEALTH - Legal Expenses	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
07 0704 2 2070487	HEALTH - Other Expenses	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
07 0704 2 2070492	HEALTH - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
07 0704 2 2070499	HEALTH - Administration Allocated	\$103,700.00	\$2,400.00	\$106,100.00	\$88,420.00	\$76,384.18	-13.61%
Operating Expenditure Total		\$266,500.00	\$7,400.00	\$273,900.00	\$228,596.00	\$212,093.16	
07 0704 3 3070420	HEALTH - Health Regulatory Fees & Charges	-\$1,500.00	-\$500.00	-\$2,000.00	-\$1,890.00	-\$2,902.49	53.57%
07 0704 3 3070421	HEALTH - Health Regulatory Licenses	-\$9,500.00	\$500.00	-\$9,000.00	-\$7,500.00	-\$8,935.00	19.13%
Operating Income Total		-\$11,000.00	\$0.00	-\$11,000.00	-\$9,390.00	-\$11,837.49	
Preventative Services - Inspection/Admin Total		\$255,500.00	\$7,400.00	\$262,900.00	\$219,206.00	\$200,255.67	
07 0705 2 2070553	PEST - Pest Control Programs	\$30,000.00	\$0.00	\$30,000.00	\$25,328.00	\$2,195.11	-91.33%

Operating Expenditure Total		\$30,000.00	\$0.00	\$30,000.00	\$25,328.00	\$2,195.11	
Preventative Services - Pest Control Total		\$30,000.00	\$0.00	\$30,000.00	\$25,328.00	\$2,195.11	
07 0706 2 2070687 PREV OTH - Other Expense		\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
Operating Expenditure Total		\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	
Preventative Services - Other Total		\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	
Health Total		\$286,500.00	\$7,400.00	\$293,900.00	\$245,364.00	\$202,450.78	
08 0802 2 2080253 OTHER ED - Scholarships and Awards							
08 0802 2 2080253 W0120 Eric Hind Scholarship		\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$1,000.00	20.48%
08 0802 2 2080253 W0121 Art Aquisition Award		\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$1,000.00	20.48%
08 0802 2 2080287 OTHER ED - Other Expenses							
08 0802 2 2080287 W0263 REED		\$6,000.00	\$0.00	\$6,000.00	\$6,000.00	\$6,000.00	0.00%
08 0802 2 2080287 W0264 Merredin Chaplain (Merredin College)		\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$0.00	-100.00%
08 0802 2 2080287 W0265 Lutheran Church		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08 0802 2 2080290 OTHER ED - Donations to Community Groups		\$40,000.00	\$0.00	\$40,000.00	\$33,410.00	\$19,611.00	-41.30%
08 0802 2 2080291 OTHER ED - Loss on Disposal of Assets		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08 0802 2 2080292 OTHER ED - Depreciation		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Expenditure Total		\$51,000.00	\$0.00	\$51,000.00	\$44,070.00	\$27,611.00	
08 0802 4 4080210 OTHER ED - Building (Capital)		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Expenditure Total		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Education Total		\$51,000.00	\$0.00	\$51,000.00	\$44,070.00	\$27,611.00	
08 0804 2 2080470 SENIORS - Loan Interest Repayments							
08 0804 2 2080470 LI215 Interest Loan 215		\$11,800.00	\$0.00	\$11,800.00	\$7,868.00	\$0.00	-100.00%
08 0804 2 2080470 LI217 Interest Loan 217		\$9,200.00	\$0.00	\$9,200.00	\$7,670.00	\$0.00	-100.00%
08 0804 2 2080492 SENIORS - Depreciation		\$35,900.00	\$0.00	\$35,900.00	\$29,920.00	\$21,912.54	-26.76%
Operating Expenditure Total		\$56,900.00	\$0.00	\$56,900.00	\$45,458.00	\$42,073.25	
08 0804 3 3080401 SENIORS - Reimbursements		-\$10,800.00	\$0.00	-\$10,800.00	-\$9,000.00	-\$10,752.43	19.47%
Operating Income Total		-\$10,800.00	\$0.00	-\$10,800.00	-\$9,000.00	-\$10,752.43	
08 0804 4 4080482 SENIORS - Loan Principal Repayments							
08 0804 4 4080482 LP215 Principal Loan 215		\$36,800.00	\$0.00	\$36,800.00	\$0.00	\$0.00	
08 0804 4 4080482 LP217 Principal Loan 217		\$62,300.00	\$0.00	\$62,300.00	\$62,300.00	\$0.00	-100.00%
Capital Expenditure Total		\$99,100.00	\$0.00	\$99,100.00	\$62,300.00	\$99,461.53	
08 0804 5 5080458 SENIORS - Self Supporting Loan Principal Received		-\$36,800.00	\$0.00	-\$36,800.00	-\$36,800.00	-\$36,834.31	0.09%
Capital Income Total		-\$36,800.00	\$0.00	-\$36,800.00	-\$36,800.00	-\$36,834.31	
Aged & Disabled - Senior Citizens Centres Total		\$108,400.00	\$0.00	\$108,400.00	\$61,958.00	\$93,948.04	
08 0807 2 2080712 WELFARE - Youth Events and Programs							
08 0807 2 2080712 W0140 Merredin Youth Activities		\$1,800.00	-\$1,800.00	\$0.00	\$0.00	\$0.00	
08 0807 2 2080712 W0147 Naidoc Week		\$3,000.00	-\$3,000.00	\$0.00	\$0.00	\$0.00	
08 0807 2 2080712 W0147A Naidoc Week - Grant Funded		\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$963.64	-3.64%
08 0807 2 2080714 WELFARE - Community Services							
08 0807 2 2080714 CD101 Community Development Events		\$700.00	\$0.00	\$700.00	\$590.00	\$0.00	-100.00%
08 0807 2 2080714 CD103 Anzac Day		\$1,400.00	\$2,100.00	\$3,500.00	\$3,500.00	\$1,357.94	-61.20%
08 0807 2 2080714 CD103A Anzac Day - Grant Funded		\$2,500.00	\$0.00	\$2,500.00	\$2,080.00	\$1,705.38	-18.01%

08	0807 2	2080714	CD104	Australia Day	\$800.00	\$0.00	\$800.00	\$800.00	\$849.03	6.13%
08	0807 2	2080714	CD104A	Australia Day - Grant Funded	\$10,000.00	\$0.00	\$10,000.00	\$10,000.00	\$8,283.13	-17.17%
08	0807 2	2080714	CD106	Christmas / Gala Night	\$22,000.00	\$2,500.00	\$24,500.00	\$24,500.00	\$24,279.74	-0.90%
08	0807 2	2080714	CD106A	Christmas / Gala Night - Grant Funded	\$5,000.00	-\$5,000.00	\$0.00	\$0.00	\$0.00	
08	0807 2	2080714	CD109	Cd Equipment Replacement	\$2,000.00	-\$1,000.00	\$1,000.00	\$1,000.00	\$50.45	-94.96%
08	0807 2	2080714	CD116	International Food Festival	\$2,000.00	-\$2,000.00	\$0.00	\$0.00	\$0.00	
08	0807 2	2080714	CD116A	International Food Festival - Grant Funded	\$2,000.00	-\$2,000.00	\$0.00	\$0.00	\$0.00	
08	0807 2	2080714	CD123	Early Years Program	\$500.00	\$0.00	\$500.00	\$500.00	\$167.72	-66.46%
08	0807 2	2080714	CD126	Remembrance Day & Long Tan Day	\$1,500.00	-\$500.00	\$1,000.00	\$1,000.00	\$968.15	-3.19%
08	0807 2	2080714	CD136	Merredin Show	\$2,500.00	\$0.00	\$2,500.00	\$2,500.00	\$111.42	-95.54%
Operating Expenditure Total					\$57,700.00	-\$9,700.00	\$48,000.00	\$47,470.00	\$38,736.60	
08	0807 3	3080710		WELFARE - Youth Grants						
08	0807 3	3080710	CYI147	Naidoc Week	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
08	0807 3	3080711		WELFARE - Community Development Grants						
08	0807 3	3080711	CDI103	Anzac Day - Grant Funding	-\$2,500.00	\$0.00	-\$2,500.00	-\$2,090.00	-\$2,500.00	19.62%
08	0807 3	3080711	CDI104	Australia Day - Grant Funding	-\$10,000.00	\$0.00	-\$10,000.00	-\$8,330.00	-\$10,000.00	20.05%
08	0807 3	3080711	CDI106	Christmas / Gala Night - Grant Funding	-\$5,000.00	\$2,500.00	-\$2,500.00	-\$2,090.00	-\$2,500.00	19.62%
08	0807 3	3080711	CDI116	International Food Festival - Grant Funding	-\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	
Operating Income Total					-\$19,500.00	\$4,500.00	-\$15,000.00	-\$12,510.00	-\$15,000.00	
Other Welfare Total					\$38,200.00	-\$5,200.00	\$33,000.00	\$34,960.00	\$23,736.60	
Education & Welfare Total					\$197,600.00	-\$5,200.00	\$192,400.00	\$140,988.00	\$145,295.64	
09	0902 2	2090288		OTH HOUSE - Building Operations						
09	0902 2	2090288	BO030	House 16 Dobson Way - Building Operations	\$5,100.00	\$0.00	\$5,100.00	\$4,250.00	\$3,693.06	-13.10%
09	0902 2	2090288	BO031	House 5 Dobson Way - Building Operations	\$5,100.00	-\$400.00	\$4,700.00	\$4,040.00	\$3,230.62	-20.03%
09	0902 2	2090288	BO032	House 9 Cummings Crescent - Building Operations	\$5,100.00	\$1,400.00	\$6,500.00	\$5,510.00	\$4,778.51	-13.28%
09	0902 2	2090288	BO033	House 13 Cummings Crescent - Building Operations	\$5,100.00	\$0.00	\$5,100.00	\$4,360.00	\$4,413.66	1.23%
09	0902 2	2090288	BO034	House 17 Cummings Crescent - Building Operations	\$5,100.00	-\$900.00	\$4,200.00	\$3,500.00	\$2,004.63	-42.72%
09	0902 2	2090288	BO035	House 4 Cohn Street - Building Operations	\$5,100.00	-\$500.00	\$4,600.00	\$3,840.00	\$3,498.15	-8.90%
09	0902 2	2090288	BO036	House 10 Cohn Street - Building Operations	\$5,100.00	-\$2,500.00	\$2,600.00	\$2,160.00	\$1,538.63	-28.77%
09	0902 2	2090288	BO037	House 69A Coronation Street - Building Operations	\$5,100.00	-\$2,100.00	\$3,000.00	\$2,500.00	\$1,815.24	-27.39%
09	0902 2	2090288	BO038	House 69B Coronation Street - Building Operations	\$5,100.00	-\$2,100.00	\$3,000.00	\$2,500.00	\$1,905.40	-23.78%
09	0902 2	2090288	BO039	House 15A Carrington Way - Building Operations	\$5,100.00	-\$2,100.00	\$3,000.00	\$2,500.00	\$2,320.94	-7.16%
09	0902 2	2090288	BO040	House 15B Carrington Way - Building Operations	\$5,100.00	-\$1,100.00	\$4,000.00	\$3,340.00	\$3,386.05	1.38%
09	0902 2	2090288	BO041	House 7 King Street - Building Operations	\$5,100.00	-\$400.00	\$4,700.00	\$3,920.00	\$4,130.44	5.37%
09	0902 2	2090288	BO042	House 44 Jackson Way - Building Operations	\$5,100.00	-\$2,500.00	\$2,600.00	\$2,160.00	\$1,592.22	-26.29%
09	0902 2	2090288	BO043	House 51 French Street - Building Operations	\$5,100.00	-\$2,000.00	\$3,100.00	\$2,580.00	\$1,730.49	-32.93%
09	0902 2	2090288	BO044	House 56 Kitchener Road - Building Operations	\$5,100.00	-\$1,400.00	\$3,700.00	\$3,080.00	\$3,036.62	-1.41%
09	0902 2	2090288	BO050	Cummings Unit # 1 - Building Operations	\$3,400.00	-\$1,400.00	\$2,000.00	\$1,660.00	\$1,042.75	-37.18%
09	0902 2	2090288	BO051	Cummings Unit # 2 - Building Operations	\$2,000.00	\$0.00	\$2,000.00	\$1,660.00	\$1,042.75	-37.18%
09	0902 2	2090288	BO052	Cummings Unit # 3 - Building Operations	\$2,000.00	\$0.00	\$2,000.00	\$1,660.00	\$1,042.75	-37.18%
09	0902 2	2090288	BO053	Cummings Unit # 4 - Building Operations	\$2,000.00	\$0.00	\$2,000.00	\$1,660.00	\$1,042.75	-37.18%
09	0902 2	2090288	BO054	Cummings Unit # 5 - Building Operations	\$2,000.00	\$0.00	\$2,000.00	\$1,660.00	\$1,042.75	-37.18%

09	0902 2	2090288	BO055	Cummings Units Common Area - Building Operations	\$2,000.00	\$1,500.00	\$3,500.00	\$2,910.00	\$2,478.43	-14.83%
09	0902 2	2090288	BO056	Other Housing Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09	0902 2	2090289		OTH HOUSE - Building Maintenance						
09	0902 2	2090289	BM030	House 16 Dobson Way - Building Maintenance	\$4,000.00	\$7,000.00	\$11,000.00	\$9,170.00	\$9,052.96	-1.28%
09	0902 2	2090289	BM031	House 5 Dobson Way - Building Maintenance	\$2,500.00	\$0.00	\$2,500.00	\$2,090.00	\$994.18	-52.43%
09	0902 2	2090289	BM032	House 9 Cummings Crescent - Building Maintenance	\$5,000.00	-\$1,000.00	\$4,000.00	\$3,340.00	\$844.13	-74.73%
09	0902 2	2090289	BM033	House 13 Cummings Crescent - Building Maintenance	\$5,000.00	-\$1,000.00	\$4,000.00	\$3,340.00	\$824.50	-75.31%
09	0902 2	2090289	BM034	House 17 Cummings Crescent - Building Maintenance	\$5,000.00	-\$1,000.00	\$4,000.00	\$3,340.00	\$205.05	-93.86%
09	0902 2	2090289	BM035	House 4 Cohn Street - Building Maintenance	\$6,000.00	-\$2,000.00	\$4,000.00	\$3,340.00	\$1,032.73	-69.08%
09	0902 2	2090289	BM036	House 10 Cohn Street - Building Maintenance	\$6,800.00	-\$3,800.00	\$3,000.00	\$2,500.00	\$155.00	-93.80%
09	0902 2	2090289	BM037	House 69A Coronation Street - Building Maintenance	\$5,000.00	\$0.00	\$5,000.00	\$4,170.00	\$551.81	-86.77%
09	0902 2	2090289	BM038	House 69B Coronation Street - Building Maintenance	\$3,000.00	\$0.00	\$3,000.00	\$2,500.00	\$155.00	-93.80%
09	0902 2	2090289	BM039	House 15A Carrington Way - Building Maintenance	\$2,000.00	\$0.00	\$2,000.00	\$1,670.00	\$874.36	-47.64%
09	0902 2	2090289	BM040	House 15B Carrington Way - Building Maintenance	\$2,000.00	\$0.00	\$2,000.00	\$1,670.00	\$155.00	-90.72%
09	0902 2	2090289	BM041	House 7 King Street - Building Maintenance	\$2,800.00	\$5,400.00	\$8,200.00	\$6,830.00	\$6,985.57	2.28%
09	0902 2	2090289	BM042	House 44 Jackson Way - Building Maintenance	\$12,000.00	-\$6,000.00	\$6,000.00	\$5,000.00	\$155.00	-96.90%
09	0902 2	2090289	BM043	House 51 French Street - Building Maintenance	\$5,000.00	\$0.00	\$5,000.00	\$4,160.00	\$155.00	-96.27%
09	0902 2	2090289	BM044	House 56 Kitchener Road - Building Maintenance	\$6,000.00	\$1,000.00	\$7,000.00	\$5,830.00	\$4,672.07	-19.86%
09	0902 2	2090289	W0245	Housing Maintenance	\$7,700.00	\$2,000.00	\$9,700.00	\$8,080.00	\$0.00	-100.00%
09	0902 2	2090292		OTH HOUSE - Depreciation	\$165,800.00	\$0.00	\$165,800.00	\$138,170.00	\$111,306.74	-19.44%
09	0902 2	2090299		OTH HOUSE - Administration Allocated	\$103,700.00	\$2,400.00	\$106,100.00	\$88,420.00	\$76,384.18	-13.61%
Operating Expenditure Total					\$439,200.00	-\$13,500.00	\$425,700.00	\$355,070.00	\$265,270.12	
09	0902 3	3090201		OTH HOUSE - Shire Housing Rental Reimbursements	-\$30,000.00	-\$3,000.00	-\$33,000.00	-\$27,500.00	-\$36,010.84	30.95%
09	0902 3	3090235		OTH HOUSE - Other Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total					-\$30,000.00	-\$3,000.00	-\$33,000.00	-\$27,500.00	-\$36,010.84	
09	0902 4	4090210		OTH HOUSE - Building (Capital)						
09	0902 4	4090210	BC030	House 16 Dobson Way - Building (Capital)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09	0902 4	4090210	BC032	House 9 Cummings Crescent - Building (Capital)	\$12,300.00	\$0.00	\$12,300.00	\$12,300.00	\$9,590.00	-22.03%
09	0902 4	4090210	BC033	House 13 Cummings Crescent - Building (Capital)	\$0.00	\$17,000.00	\$17,000.00	\$17,000.00	\$16,490.00	-3.00%
09	0902 4	4090210	BC036	House 10 Cohn Street - Building (Capital)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09	0902 4	4090210	BC035	House 4 Cohn Street - Building (Capital)	\$4,500.00	-\$700.00	\$3,800.00	\$3,800.00	\$3,766.00	-0.89%
09	0902 4	4090210	BC048	Future Housing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
09	0902 4	4090211	BC048	OTH HOUSING - Land (Capital)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Expenditure Total					\$16,800.00	\$16,300.00	\$33,100.00	\$33,100.00	\$29,846.00	
Other Housing Total					\$426,000.00	-\$200.00	\$425,800.00	\$360,670.00	\$259,105.28	
09	0903 2	2090389		COM HOUSE - Building Maintenance						
09	0903 2	2090389	BM050	Cummings Unit # 1 - Building Maintenance	\$2,000.00	-\$500.00	\$1,500.00	\$1,250.00	\$363.24	-70.94%
09	0903 2	2090389	BM051	Cummings Unit # 2 - Building Maintenance	\$2,000.00	-\$500.00	\$1,500.00	\$1,250.00	\$613.20	-50.94%
09	0903 2	2090389	BM052	Cummings Unit # 3 - Building Maintenance	\$2,000.00	\$0.00	\$2,000.00	\$1,660.00	\$1,990.29	19.90%
09	0903 2	2090389	BM053	Cummings Unit # 4 - Building Maintenance	\$2,000.00	-\$500.00	\$1,500.00	\$1,250.00	\$175.00	-86.00%
09	0903 2	2090389	BM054	Cummings Unit # 5 - Building Maintenance	\$2,000.00	\$0.00	\$2,000.00	\$1,660.00	\$1,263.00	-23.92%
09	0903 2	2090389	BM055	Cummings Units Common Area - Building Maintenance	\$2,000.00	\$6,000.00	\$8,000.00	\$6,670.00	\$8,495.35	27.37%

Operating Expenditure Total							
09 0903 3 3090301	COM HOUSE - Cummings Rental Reimbursements		\$12,000.00	\$4,500.00	\$16,500.00	\$13,740.00	\$12,900.08
			-\$15,000.00	-\$7,000.00	-\$22,000.00	-\$18,330.00	-\$26,476.00
Operating Income Total			\$15,000.00	-\$7,000.00	-\$22,000.00	-\$18,330.00	-\$26,476.00
Community Housing Total			-\$3,000.00	-\$2,500.00	-\$5,500.00	-\$4,590.00	-\$13,575.92
Housing Total			\$423,000.00	-\$2,700.00	\$420,300.00	\$356,080.00	\$245,529.36
10 1001 2 2100111	SAN - Waste Collection		\$391,600.00	\$3,400.00	\$395,000.00	\$329,160.00	\$323,142.46
10 1001 2 2100113	SAN - Waste Recycling		\$110,500.00	\$5,000.00	\$115,500.00	\$96,250.00	\$92,233.08
10 1001 2 2100117	SAN - General Tip Maintenance						
10 1001 2 2100117 W0075	Merredin Landfill Site		\$405,900.00	\$60,000.00	\$465,900.00	\$388,240.00	\$420,131.98
10 1001 2 2100117 W0076	Muntagin Landfill Site		\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$1,000.00
10 1001 2 2100187	SAN - Other Expenses		\$63,200.00	\$0.00	\$63,200.00	\$63,200.00	\$8,285.00
10 1001 2 2100188	SAN - Building Operations		\$2,600.00	\$2,500.00	\$5,100.00	\$4,250.00	\$1,290.00
10 1001 2 2100192	SAN - Depreciation		\$1,800.00	\$28,200.00	\$30,000.00	\$25,000.00	\$27,015.71
10 1001 2 2100199	SAN - Administration Allocated		\$155,600.00	\$3,600.00	\$159,200.00	\$132,670.00	\$114,576.28
Operating Expenditure Total			\$1,134,200.00	\$102,700.00	\$1,236,900.00	\$1,041,770.00	\$987,674.51
10 1001 3 3100100	SAN - Contributions & Donations		-\$97,800.00	\$300.00	-\$97,500.00	-\$81,250.00	-\$97,577.87
10 1001 3 3100110	SAN - Grants		-\$75,700.00	\$0.00	-\$75,700.00	-\$63,080.00	-\$75,680.00
10 1001 3 3100120	SAN - Domestic Refuse Collection Charges		-\$341,000.00	-\$9,800.00	-\$350,800.00	-\$350,800.00	-\$350,877.84
10 1001 3 3100125	SAN - Domestic Recycling Service		-\$110,100.00	-\$13,700.00	-\$123,800.00	-\$123,800.00	-\$130,326.60
10 1001 3 3100135	SAN - Other Income		-\$85,000.00	\$50,000.00	-\$35,000.00	-\$29,170.00	-\$33,815.41
Operating Income Total			-\$709,600.00	\$26,800.00	-\$682,800.00	-\$648,100.00	-\$688,277.72
10 1001 4 4100110	SAN - Building (Capital)						
10 1001 4 4100110 LC041	Merredin Landfill - Tip Shop		\$15,000.00	\$0.00	\$15,000.00	\$15,000.00	\$0.00
10 1001 4 4100180 LC002	E-Waste Recycling & Re-Use Facility		\$105,000.00	\$0.00	\$105,000.00	\$87,500.00	\$105,231.99
Capital Expenditure Total			\$120,000.00	\$0.00	\$120,000.00	\$102,500.00	\$105,231.99
Sanitation - General Total			\$439,600.00	\$129,500.00	\$569,100.00	\$408,670.00	\$299,396.79
10 1004 2 2100411	STORM - Stormwater Drainage Maintenance		\$68,600.00	\$0.00	\$68,600.00	\$57,160.00	\$4,310.36
Operating Expenditure Total			\$68,600.00	\$0.00	\$68,600.00	\$57,160.00	\$4,310.36
Urban Stormwater Drainage Total			\$68,600.00	\$0.00	\$68,600.00	\$57,160.00	\$4,310.36
10 1005 2 2100550	ENVIRON - Contract Services		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
10 1005 2 2100587	ENVIRON - Other Expenses						
10 1005 2 2100587 W0101	Ep General		\$6,000.00	\$0.00	\$6,000.00	\$4,990.00	\$1,993.14
10 1005 2 2100587 W0109	Ep Promoting Electric Vehicles Viability		\$0.00	\$400.00	\$400.00	\$400.00	\$200.00
10 1005 2 2100587 W0115	Ep Skeleton Weed		\$1,700.00	\$0.00	\$1,700.00	\$1,420.00	\$0.00
10 1005 2 2100599	ENVIRON - Administration Allocated		\$77,800.00	\$1,800.00	\$79,600.00	\$66,330.00	\$57,288.14
Operating Expenditure Total			\$85,500.00	\$2,200.00	\$87,700.00	\$73,140.00	\$59,481.28
Protection Of The Environment Total			\$85,500.00	\$2,200.00	\$87,700.00	\$73,140.00	\$59,481.28
10 1006 2 2100600	PLAN - Employee Costs		\$31,900.00	\$400.00	\$32,300.00	\$27,000.00	\$28,097.77
10 1006 2 2100610	PLAN - Motor Vehicle Expenses		\$3,300.00	\$1,200.00	\$4,500.00	\$3,750.00	\$4,142.99
10 1006 2 2100652	PLAN - Consultants		\$30,000.00	\$35,000.00	\$65,000.00	\$54,170.00	\$39,059.27
10 1006 2 2100687	PLAN - Other Expenses		\$5,000.00	\$0.00	\$5,000.00	\$4,170.00	\$0.00
10 1006 2 2100699	PLAN - Administration Allocated		\$103,700.00	\$2,400.00	\$106,100.00	\$88,420.00	\$76,384.18

Operating Expenditure Total			\$173,900.00	\$39,000.00	\$212,900.00	\$177,510.00	\$147,684.21	
10	1006	3	3100620	PLAN - Planning Application Fees	-\$10,000.00	-\$60,000.00	-\$70,000.00	-\$58,330.00
10	1006	3	3100635	PLAN - Other Income	\$0.00	-\$300.00	-\$300.00	-\$250.00
Operating Income Total			-\$10,000.00	-\$60,300.00	-\$70,300.00	-\$58,580.00	-\$67,512.05	
Town Planning & Regional Development Total			\$163,900.00	-\$21,300.00	\$142,600.00	\$118,930.00	\$80,172.16	
10	1007	2	2100711	COM AMEN - Cemetery Burials	\$17,800.00	\$0.00	\$17,800.00	\$14,840.00
10	1007	2	2100788	COM AMEN - Public Conveniences Operations	\$20,000.00	\$0.00	\$20,000.00	\$16,660.00
10	1007	2	2100788	BO060 Public Cons Barrack Street - Building Operations	\$16,000.00	\$0.00	\$16,000.00	\$13,370.00
10	1007	2	2100788	BO061 Public Cons Apex Park - Building Operations				\$16,368.95
10	1007	2	2100789	COM AMEN - Public Conveniences Maintenance				22.43%
10	1007	2	2100789	BM060 Public Cons Barrack Street - Building Maintenance	\$11,000.00	\$0.00	\$11,000.00	\$9,160.00
10	1007	2	2100789	BM061 Public Cons Apex Park - Building Maintenance	\$6,000.00	-\$5,000.00	\$1,000.00	\$830.00
10	1007	2	2100792	COM AMEN - Depreciation	\$119,300.00	\$0.00	\$119,300.00	\$99,420.00
10	1007	2	2100799	COM AMEN - Administration Allocated	\$77,800.00	\$1,800.00	\$79,600.00	\$66,330.00
Operating Expenditure Total			\$267,900.00	-\$3,200.00	\$264,700.00	\$220,610.00	\$130,106.37	
10	1007	3	3100720	COM AMEN - Cemetery Fees (Burial)	-\$20,600.00	\$10,600.00	-\$10,000.00	-\$8,330.00
10	1007	3	3100721	COM AMEN - Cemetery Fees (Niche Wall & Rose Garden)	\$0.00	\$0.00	\$0.00	\$0.00
10	1007	3	3100722	COM AMEN - Cemetery Fees (Monuments)	-\$100.00	-\$300.00	-\$400.00	-\$330.00
Operating Income Total			-\$20,700.00	\$10,300.00	-\$10,400.00	-\$8,660.00	-\$9,937.91	
10	1007	4	4100770	COM AMEN - Infrastructure Parks & Ovals (Capital)				
10	1007	4	4100770	CC001 Merredin Cemetery Fencing	\$0.00	\$0.00	\$0.00	\$0.00
Capital Expenditure Total				\$0.00	\$0.00	\$0.00	\$0.00	
Other Community Amenities Total				\$247,200.00	\$7,100.00	\$254,300.00	\$211,950.00	\$120,168.46
Community Amenities Total				\$1,109,800.00	\$117,500.00	\$1,227,300.00	\$957,350.00	\$668,761.04
11	1101	2	2110187	HALLS - Other Expenses				
11	1101	2	2110187	W0100 Art Collection Mtce	\$1,500.00	\$0.00	\$1,500.00	\$1,500.00
11	1101	2	2110188	HALLS - Town Halls and Public Bldg Operations				
11	1101	2	2110188	BO005 Old Administration Building - Building Operations	\$13,200.00	\$0.00	\$13,200.00	\$11,000.00
11	1101	2	2110188	BO006 Womens Rest Centre - Building Operations	\$1,200.00	\$0.00	\$1,200.00	\$1,000.00
11	1101	2	2110188	BO007 Old Town Hall - Building Operations	\$2,500.00	\$100.00	\$2,600.00	\$2,170.00
11	1101	2	2110188	BO008 Army Cadets Building - Building Operations	\$1,000.00	\$0.00	\$1,000.00	\$667.00
11	1101	2	2110188	BO009 Senior Citizens Centres - Building Operations	\$2,800.00	\$200.00	\$3,000.00	\$2,510.00
11	1101	2	2110188	BO011 One Night Shelter - Building Operations	\$200.00	\$400.00	\$600.00	\$600.00
11	1101	2	2110188	BO012 Fine Arts Society (Old Lib Building) - Building Operations	\$1,500.00	-\$100.00	\$1,400.00	\$1,170.00
11	1101	2	2110188	BO013 Throssel Street (Playgroup) - Building Operations	\$700.00	\$0.00	\$700.00	\$580.00
11	1101	2	2110188	BO083 Nmpc Room 9 Community Room, (Old School Library) - Bu	\$2,000.00	\$0.00	\$2,000.00	\$1,832.00
11	1101	2	2110188	BO084 Nmps Playgroup - Building Operations	\$700.00	\$200.00	\$900.00	\$900.00
11	1101	2	2110188	BO085 Lutheran Church	\$800.00	-\$200.00	\$600.00	\$500.00
11	1101	2	2110189	HALLS - Town Halls and Public Bldg Maintenance				
11	1101	2	2110189	BM005 Old Administration Building - Building Maintenance	\$7,000.00	\$0.00	\$7,000.00	\$5,840.00
11	1101	2	2110189	BM006 Womens Rest Centre - Building Maintenance	\$5,400.00	\$0.00	\$5,400.00	\$4,500.00
11	1101	2	2110189	BM007 Old Town Hall - Building Maintenance	\$8,000.00	\$0.00	\$8,000.00	\$6,670.00

11	1101 2	2110189	BM008	Army Cadets Building - Building Maintenance	\$2,000.00	\$0.00	\$2,000.00	\$1,670.00	\$388.77	-76.72%
11	1101 2	2110189	BM009	Senior Citizens Centres - Building Maintenance	\$6,000.00	\$0.00	\$6,000.00	\$5,000.00	\$1,450.96	-70.98%
11	1101 2	2110189	BM010	Muntadgin Hall - Building Maintenance	\$10,000.00	-\$2,000.00	\$8,000.00	\$6,670.00	\$147.86	-97.78%
11	1101 2	2110189	BM011	One Night Shelter - Building Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$104.55	-87.40%
11	1101 2	2110189	BM012	Fine Arts Society (Old Lib Building) - Building Maintenance	\$4,000.00	\$3,500.00	\$7,500.00	\$6,250.00	\$6,277.21	0.44%
11	1101 2	2110189	BM015	Burracoppin Hall - Building Maintenance	\$4,000.00	\$0.00	\$4,000.00	\$3,330.00	\$443.31	-86.69%
11	1101 2	2110189	BM079	Nmps Redevelopment - Building Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
11	1101 2	2110189	BM080	Nmpc Room 6 Archives - Building Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
11	1101 2	2110189	BM081	Nmps Room 7 Meeting Room - Building Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
11	1101 2	2110189	BM082	Nmps Room 8 Wildflower Society Room - Building Mainte	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
11	1101 2	2110189	BM083	Nmps Room 9 Community Room, (Old School Library) - Bu	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
11	1101 2	2110189	BM084	Nmps Playgroup - Building Maintenance	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$2,373.70	185.99%
11	1101 2	2110189	BM085	Nmps Common Areas	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$457.46	-44.88%
11	1101 2	2110190		HALLS - Asbestos management Plan Implementation	\$5,000.00	\$0.00	\$5,000.00	\$3,332.00	\$0.00	-100.00%
11	1101 2	2110192		HALLS - Depreciation	\$84,000.00	\$0.00	\$84,000.00	\$70,000.00	\$56,373.85	-19.47%
11	1101 2	2110199		HALLS - Administration Allocated	\$77,800.00	\$1,800.00	\$79,600.00	\$66,330.00	\$57,288.14	-13.63%
Operating Expenditure Total					\$249,300.00	\$3,900.00	\$253,200.00	\$210,661.00	\$143,219.81	
11	1101 3	3110110		HALLS - Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1101 3	3110121		HALLS - Local Hall Hire	-\$3,500.00	-\$1,000.00	-\$4,500.00	-\$3,750.00	-\$5,919.65	57.86%
11	1101 3	3110122		HALLS - Lease/Rental Income	-\$1,300.00	\$800.00	-\$500.00	-\$420.00	\$0.00	-100.00%
11	1101 3	3110135		HALLS - Other Income	-\$21,000.00	\$4,000.00	-\$17,000.00	-\$14,170.00	-\$20,350.08	43.61%
Operating Income Total					-\$25,800.00	\$3,800.00	-\$22,000.00	-\$18,340.00	-\$26,269.73	
11	1101 4	4110110		HALLS - Building (Capital)						
11	1101 4	4110110	BC005	Old Administration Building - Building (Capital)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1101 4	4110110	BC006	Womens Rest Centre - Building (Capital)	\$8,000.00	\$4,600.00	\$12,600.00	\$12,600.00	\$12,575.08	-0.20%
Capital Expenditure Total					\$8,000.00	\$4,600.00	\$12,600.00	\$12,600.00	\$12,575.08	
Public Halls And Civic Centres Total					\$223,500.00	\$7,700.00	\$231,200.00	\$192,321.00	\$116,950.08	
11	1102 2	2110200		SWIM AREAS - Employee Costs	\$154,900.00	-\$500.00	\$154,400.00	\$129,010.00	\$145,779.30	13.00%
11	1102 2	2110201		SWIM AREAS - Unrecognised Staff Liabilities	\$18,000.00	\$1,500.00	\$19,500.00	\$19,500.00	\$19,435.87	-0.33%
11	1102 2	2110203		SWIM AREAS - Uniforms	\$400.00	\$0.00	\$400.00	\$400.00	\$394.50	-1.38%
11	1102 2	2110204		SWIM AREAS - Training & Conferences	\$2,000.00	\$0.00	\$2,000.00	\$1,670.00	\$650.82	-61.03%
11	1102 2	2110288		SWIM AREAS - Building Operations						
11	1102 2	2110288	BO020	Swimming Pool - Building Operations	\$50,000.00	\$0.00	\$50,000.00	\$41,660.00	\$43,633.33	4.74%
11	1102 2	2110289		SWIM AREAS - Building Maintenance						
11	1102 2	2110289	BM020	Swimming Pool - Building Maintenance	\$20,000.00	\$0.00	\$20,000.00	\$16,660.00	\$12,573.51	-24.53%
11	1102 2	2110292		SWIM AREAS - Depreciation	\$77,200.00	\$0.00	\$77,200.00	\$64,340.00	\$17,811.88	-72.32%
11	1102 2	2110299		SWIM AREAS - Administration Allocated	\$103,700.00	\$2,400.00	\$106,100.00	\$88,420.00	\$76,384.18	-13.61%
Operating Expenditure Total					\$426,200.00	\$3,400.00	\$429,600.00	\$361,660.00	\$316,663.39	
11	1102 3	3110220		SWIM AREAS - Admissions	-\$35,000.00	\$1,200.00	-\$33,800.00	-\$28,170.00	-\$34,898.62	23.89%
Operating Income Total					-\$35,000.00	\$1,200.00	-\$33,800.00	-\$28,170.00	-\$34,898.62	
11	1102 4	4110290		SWIM AREAS - Infrastructure Other (Capital)						
11	1102 4	4110290	SC041	Pool Bowl	\$20,000.00	-\$15,000.00	\$5,000.00	\$4,170.00	\$0.00	-100.00%

11	1102	4	4110290	SC042	Pool - Septic System	\$0.00	\$12,000.00	\$12,000.00	\$12,000.00	\$11,900.00	-0.83%
11	1102	4	4110290	SC043	Pool - Filtration System	\$0.00	\$12,000.00	\$12,000.00	\$10,000.00	\$11,736.40	17.36%
Capital Expenditure Total						\$20,000.00	\$9,000.00	\$29,000.00	\$26,170.00	\$23,636.40	-\$0.83
Swimming Areas And Beaches Total						\$411,200.00	-\$10,400.00	\$400,800.00	\$337,660.00	\$281,764.77	
11	1103	2	2110300		REC - Employee Costs	\$0.00	\$252,230.00	\$252,230.00	\$252,230.00	\$121,976.73	-51.64%
11	1103	2	2110304		REC - Training & Conferences	\$0.00	\$2,000.00	\$2,000.00	\$2,000.00	\$1,991.00	-0.45%
11	1103	2	2110330		REC - Insurance Expenses	\$48,400.00	\$6,000.00	\$54,400.00	\$54,400.00	\$54,365.61	-0.06%
11	1103	2	2110352		REC - Management Contract MRCLC	\$98,400.00	\$0.00	\$98,400.00	\$82,000.00	\$65,564.00	-20.04%
11	1103	2	2110353		REC - MRCLC	\$450,000.00	-\$317,230.00	\$132,770.00	\$110,640.00	\$76,506.39	-30.85%
11	1103	2	2110354		REC - MRCLC Initial Maintenance and Repairs	\$0.00	\$95,000.00	\$95,000.00	\$94,998.00	\$70,419.55	-25.87%
11	1103	2	2110355		REC - MRCLC - Building Operations	\$0.00	\$27,000.00	\$27,000.00	\$26,998.00	\$37,146.22	37.59%
11	1103	2	2110356		REC - MRCLC - Building Maintenance	\$0.00	\$21,500.00	\$21,500.00	\$17,920.00	\$5,261.26	-70.64%
11	1103	2	2110365		REC - Parks & Gardens Maintenance/Operations						
11	1103	2	2110365 W0001		Apex Park	\$41,800.00	-\$1,000.00	\$40,800.00	\$33,990.00	\$41,601.34	22.39%
11	1103	2	2110365 W0002		Roy Little Park	\$117,100.00	-\$37,100.00	\$80,000.00	\$66,670.00	\$75,996.93	13.99%
11	1103	2	2110365 W0003		Great Eastern Highway Gardens	\$79,100.00	\$0.00	\$79,100.00	\$64,580.00	\$52,726.86	-18.35%
11	1103	2	2110365 W0004		Lenihan Park	\$4,400.00	\$4,600.00	\$9,000.00	\$7,406.00	\$8,657.48	16.90%
11	1103	2	2110365 W0005		Upper French Ave Park	\$11,000.00	\$0.00	\$11,000.00	\$9,170.00	\$9,606.60	4.76%
11	1103	2	2110365 W0006		Mary Street Park	\$5,100.00	\$0.00	\$5,100.00	\$4,170.00	\$5,708.18	36.89%
11	1103	2	2110365 W0007		Barrack Street Park	\$59,400.00	\$2,600.00	\$62,000.00	\$51,670.00	\$68,505.36	32.58%
11	1103	2	2110365 W0008		Railway Dam	\$800.00	\$4,200.00	\$5,000.00	\$4,160.00	\$3,221.31	-22.56%
11	1103	2	2110365 W0009		Merritville Gardens	\$0.00	\$500.00	\$500.00	\$420.00	\$116.55	-72.25%
11	1103	2	2110365 W0010		Memorial Park Gardens	\$10,200.00	\$0.00	\$10,200.00	\$8,500.00	\$18,323.21	115.57%
11	1103	2	2110365 W0011		Fifth Street Gardens	\$500.00	\$2,500.00	\$3,000.00	\$2,490.00	\$2,575.81	3.45%
11	1103	2	2110365 W0012		Lower French Avenue Gardens	\$12,350.00	\$0.00	\$12,350.00	\$10,280.00	\$11,139.31	8.36%
11	1103	2	2110365 W0013		Admin Centre Gardens	\$40,950.00	\$0.00	\$40,950.00	\$34,110.00	\$45,615.96	33.73%
11	1103	2	2110365 W0014		Old Administration Buildings Gardens	\$13,050.00	-\$2,000.00	\$11,050.00	\$9,210.00	\$3,904.56	-57.61%
11	1103	2	2110365 W0015		Library Gardens	\$5,900.00	\$0.00	\$5,900.00	\$4,910.00	\$5,022.96	2.30%
11	1103	2	2110365 W0016		Gamenya Avenue Gardens	\$1,100.00	\$1,900.00	\$3,000.00	\$2,490.00	\$2,145.88	-13.82%
11	1103	2	2110365 W0017		Burracoppin Townsite	\$15,000.00	\$18,900.00	\$33,900.00	\$28,240.00	\$33,813.17	19.74%
11	1103	2	2110365 W0018		Muntagin Townsite	\$8,100.00	\$0.00	\$8,100.00	\$6,740.00	\$70.08	-98.96%
11	1103	2	2110365 W0019		Hines Hill Townsite	\$4,200.00	\$0.00	\$4,200.00	\$3,490.00	\$1,418.81	-59.35%
11	1103	2	2110365 W0020		South Avenue Gardens	\$6,600.00	\$0.00	\$6,600.00	\$5,490.00	\$5,173.02	-5.77%
11	1103	2	2110365 W0021		Railway Oval	\$2,600.00	\$0.00	\$2,600.00	\$2,180.00	\$432.00	-80.18%
11	1103	2	2110365 W0022		Bates Street Carpark Gardens	\$1,950.00	\$0.00	\$1,950.00	\$1,620.00	\$1,614.71	-0.33%
11	1103	2	2110365 W0023		Pioneer Park Gardens	\$26,500.00	\$0.00	\$26,500.00	\$22,080.00	\$29,890.79	35.37%
11	1103	2	2110365 W0024		Railway Museum Gardens	\$8,900.00	\$0.00	\$8,900.00	\$7,410.00	\$5,774.48	-22.07%
11	1103	2	2110365 W0025		Merredin Peak	\$14,900.00	\$0.00	\$14,900.00	\$12,358.00	\$7,689.40	-37.78%
11	1103	2	2110365 W0026		Dog Park	\$9,400.00	\$0.00	\$9,400.00	\$7,840.00	\$8,478.97	8.15%
11	1103	2	2110365 W0030		Independent Water Supply	\$98,350.00	-\$29,750.00	\$68,600.00	\$57,170.00	\$89,093.51	55.84%
11	1103	2	2110365 W0031		Swimming Pool Gardens	\$8,500.00	\$0.00	\$8,500.00	\$7,050.00	\$5,893.65	-16.40%
11	1103	2	2110365 W0032		Pioneer Cemetery Gardens	\$1,900.00	\$0.00	\$1,900.00	\$1,550.00	\$12,403.09	700.20%

11	1103 2	2110365	W0033	Cemetery Gardens	\$80,400.00	\$0.00	\$80,400.00	\$66,152.00	\$81,686.18	23.48%
11	1103 2	2110365	W0034	Parks & Gardens Minor Tools	\$7,500.00	\$0.00	\$7,500.00	\$6,250.00	\$6,658.52	6.54%
11	1103 2	2110365	W0035	Other Parks & Gardens	\$4,800.00	\$0.00	\$4,800.00	\$3,990.00	\$4,689.63	17.53%
11	1103 2	2110365	W0036	Bates Street (Adjacent To Dog Park)	\$150.00	\$850.00	\$1,000.00	\$830.00	\$755.44	-8.98%
11	1103 2	2110366		REC - Town Oval Maintenance/Operations						
11	1103 2	2110366	W0027	Merredin Rec Centre Oval	\$72,000.00	-\$10,000.00	\$62,000.00	\$51,670.00	\$55,637.44	7.68%
11	1103 2	2110366	W0028	Merredin Rec Centre Oval	\$13,000.00	\$21,000.00	\$34,000.00	\$28,340.00	\$40,180.37	41.78%
11	1103 2	2110366	W0029	Merredin Rec Others	\$62,000.00	-\$5,000.00	\$57,000.00	\$47,500.00	\$56,438.99	18.82%
11	1103 2	2110370		REC - Loan Interest Repayments	\$33,600.00	-\$33,600.00	\$0.00	\$0.00	\$0.00	
11	1103 2	2110387		REC - Other Expenses						
11	1103 2	2110387	W0160	Operating Expenses	\$21,500.00	-\$2,000.00	\$19,500.00	\$16,250.00	\$16,985.89	4.53%
11	1103 2	2110387	W0170	Equipment Replacement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1103 2	2110388	W0090	Merredin Recreation Centre Outside Contract	\$10,000.00	-\$10,000.00	\$0.00	\$0.00	\$378.39	
11	1103 2	2110389		REC - Other Rec Facilities Building Maintenance	\$42,000.00	-\$17,000.00	\$25,000.00	\$20,830.00	\$18,402.89	-11.65%
11	1103 2	2110392		REC - Depreciation	\$912,200.00	\$0.00	\$912,200.00	\$760,170.00	\$633,089.25	-16.72%
11	1103 2	2110399		REC - Administration Allocated	\$51,900.00	\$1,200.00	\$53,100.00	\$44,250.00	\$38,192.08	-13.69%
Operating Expenditure Total					\$2,517,500.00	-\$2,700.00	\$2,514,800.00	\$2,164,862.00	\$1,942,939.81	
11	1103 3	3110310		REC - Grants	\$0.00	-\$2,100,061.00	-\$2,100,061.00	-\$1,400,040.00	\$0.00	-100.00%
11	1103 3	3110313		REC - Grants - LRCI	-\$1,721,200.00	-\$402,867.00	-\$2,124,067.00	-\$2,124,067.00	-\$542,807.00	-74.44%
11	1103 3	3110314		REC - Grants - BBRF	-\$1,520,400.00	\$0.00	-\$1,520,400.00	-\$1,520,400.00	\$0.00	-100.00%
11	1103 3	3110315		REC - Other Capital Contributions	-\$336,400.00	-\$237,670.00	-\$574,070.00	-\$574,070.00	\$0.00	-100.00%
11	1103 3	3110335		REC - Other Income	\$0.00	-\$4,800.00	-\$4,800.00	-\$4,000.00	-\$81,076.74	1926.92%
Operating Income Total					-\$3,578,000.00	-\$2,745,398.00	-\$6,323,398.00	-\$5,622,577.00	-\$623,883.74	
11	1103 4	4110310		REC - Other Rec Facilities Building (Capital)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1103 4	4110330		REC - Plant & Equipment (Capital)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1103 4	4110370		REC - Infrastructure Parks & Gardens (Capital)						
11	1103 4	4110370	PC001	Apex Park Revitalisation	\$2,021,200.00	\$2,364,985.00	\$4,386,185.00	\$2,924,124.00	\$968,750.07	-66.87%
11	1103 4	4110370	PC007	Cbd Redevelopment	\$3,050,400.00	\$330,943.00	\$3,381,343.00	\$3,381,342.00	\$232,226.29	-93.13%
11	1103 4	4110370	PC007A	Town Centre - Lrci P4B	\$0.00	\$0.00	\$0.00	\$0.00	\$388.00	
11	1103 4	4110370	PC030A	Independent Water Supply Cemetery & Evap Reduction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1103 4	4110370	PC036	Cbd Redevelopment - Visitor Centre Relocation	\$450,000.00	-\$80,000.00	\$370,000.00	\$370,000.00	\$130,500.35	-64.73%
11	1103 4	4110370	PC041	Water Tower Refurbishments	\$351,100.00	\$228,900.00	\$580,000.00	\$579,999.00	\$3,840.00	-99.34%
11	1103 4	4110370	PC042	Playground Shades	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1103 4	4110370	PC043	Replace Softfall - Mrclc Playground	\$30,000.00	\$0.00	\$30,000.00	\$30,000.00	\$0.00	-100.00%
11	1103 4	4110370	PC101	Basketball Rings - Rec Centre	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1103 4	4110380		REC - Loan Principal Repayments	\$55,800.00	-\$55,800.00	\$0.00	\$0.00	\$0.00	
Capital Expenditure Total					\$5,958,500.00	\$2,789,028.00	\$8,747,528.00	\$7,285,465.00	\$1,335,704.71	
11	1103 5	5110355		REC - New Loan Borrowings	-\$1,480,000.00	\$0.00	-\$1,480,000.00	-\$1,480,000.00	-\$1,480,000.00	0.00%
Capital Income Total					-\$1,480,000.00	\$0.00	-\$1,480,000.00	-\$1,480,000.00	-\$1,480,000.00	
Other Recreation And Sport Total					\$3,418,000.00	\$40,930.00	\$3,458,930.00	\$2,347,750.00	\$1,174,760.78	
11	1105 2	2110500		LIBRARY - Employee Costs	\$173,400.00	\$0.00	\$173,400.00	\$144,970.00	\$134,508.77	-7.22%
11	1105 2	2110512		LIBRARY - Book Purchases	\$1,500.00	\$1,000.00	\$2,500.00	\$2,500.00	\$2,009.09	-19.64%

11	1105 2	2110513	LIBRARY - Lost Books	\$500.00	\$0.00	\$500.00	\$375.00	\$0.00	-100.00%
11	1105 2	2110514	LIBRARY - Local History	\$2,500.00	\$0.00	\$2,500.00	\$2,080.00	\$0.00	-100.00%
11	1105 2	2110521	LIBRARY - Information Technology	\$17,500.00	-\$1,000.00	\$16,500.00	\$10,124.00	\$7,919.91	-21.77%
11	1105 2	2110586	LIBRARY - Expensed Minor Asset Purchases	\$5,300.00	\$0.00	\$5,300.00	\$4,420.00	\$0.00	-100.00%
11	1105 2	2110587	LIBRARY - Other Expenses	\$14,000.00	\$0.00	\$14,000.00	\$11,660.00	\$4,225.66	-63.76%
11	1105 2	2110588	LIBRARY - Library Building Operations	\$21,500.00	\$0.00	\$21,500.00	\$17,910.00	\$21,572.85	20.45%
11	1105 2	2110589	LIBRARY - Library Building Maintenance	\$10,000.00	\$0.00	\$10,000.00	\$8,330.00	\$5,020.91	-39.72%
11	1105 2	2110589 BM004	North Merredin Library - Building Maintenance	\$81,500.00	\$0.00	\$81,500.00	\$67,920.00	\$54,189.01	-20.22%
11	1105 2	2110592	LIBRARY - Depreciation	\$103,700.00	\$2,400.00	\$106,100.00	\$88,420.00	\$76,384.18	-13.61%
11	1105 2	2110599	LIBRARY - Administration Allocated	\$431,400.00	\$2,400.00	\$433,800.00	\$358,709.00	\$305,830.38	
Operating Expenditure Total									
11	1105 3	3110511	LIBRARY - Other Grants	\$0.00	-\$200.00	-\$200.00	-\$200.00	-\$170.54	-14.73%
11	1105 3	3110520	LIBRARY - Fees & Charges	-\$1,000.00	\$0.00	-\$1,000.00	-\$830.00	-\$867.30	4.49%
Operating Income Total				-\$1,000.00	-\$200.00	-\$1,200.00	-\$1,030.00	-\$1,037.84	
11	1105 4	4110510	LIBRARY - Library Building (Capital)						
11	1105 4	4110510 BC004	North Merredin Library - Building (Capital)	\$21,000.00	\$0.00	\$21,000.00	\$21,000.00	\$0.00	-100.00%
11	1105 4	4110530	LIBRARY - Plant & Equipment (Capital)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Expenditure Total				\$21,000.00	\$0.00	\$21,000.00	\$21,000.00	\$0.00	
Libraries Total				\$451,400.00	\$2,200.00	\$453,600.00	\$378,679.00	\$304,792.54	
11	1106 2	2110689	HERITAGE - Building Maintenance						
11	1106 2	2110689 W0040	Military Museum Building Mtce	\$4,700.00	\$0.00	\$4,700.00	\$3,920.00	\$2,259.64	-42.36%
11	1106 2	2110689 W0048	Railway Museum Building Mtce	\$5,800.00	\$2,000.00	\$7,800.00	\$6,500.00	\$7,186.93	10.57%
11	1106 2	2110689 W0049	Insurance	\$2,400.00	\$4,260.00	\$6,660.00	\$5,550.00	\$6,653.86	19.89%
11	1106 2	2110689 W0050	Heritage Trail Maintenance	\$0.00	\$1,600.00	\$1,600.00	\$1,330.00	\$3,368.51	153.27%
11	1106 2	2110699	HERITAGE - Administration Allocated	\$103,700.00	\$2,400.00	\$106,100.00	\$88,420.00	\$76,384.18	-13.61%
Operating Expenditure Total				\$116,600.00	\$10,260.00	\$126,860.00	\$105,720.00	\$95,853.12	
11	1106 4	4110610	HERITAGE - Building (Capital)						
11	1106 4	4110610 HC041	Railway Museum - Precinct	\$30,000.00	\$10,000.00	\$40,000.00	\$33,330.00	\$0.00	-100.00%
Capital Expenditure Total				\$30,000.00	\$10,000.00	\$40,000.00	\$33,330.00	\$0.00	
Heritage Total				\$146,600.00	\$20,260.00	\$166,860.00	\$139,050.00	\$95,853.12	
11	1107 2	2110700	OTH CUL - Employee Costs	\$182,500.00	\$0.00	\$182,500.00	\$152,530.00	\$115,512.03	-24.27%
11	1107 2	2110712	OTH CUL - ANZAC Day	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107 2	2110743	OTH CUL - Other Festival Events						
11	1107 2	2110743 CT011	Comedy Gold (Annual Show)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,600.00	
11	1107 2	2110743 CT035	Celtic Illusion	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107 2	2110743 CT078	Morning Melodies	\$4,000.00	\$0.00	\$4,000.00	\$2,003.00	\$3,327.28	66.11%
11	1107 2	2110743 CT102	Gateway Merredin Festival	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107 2	2110743 CT122	Hotel California - The Eagles Experience	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107 2	2110743 CT128	The Stories Of Swing	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107 2	2110743 CT128A	Stories Of Swing - Grant Funded	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107 2	2110743 CT129	Stardust & The Mission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

11	1107 2	2110743 CT129A	Stardust & The Mission - Grant Funded	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110743 CT130	Merredin Country Music Weekend	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110743 CT131	Tony Galati - The Musical	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110743 CT131A	Tony Galati - The Musical - Grant Funded	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110743 CT132	Finucane & Smith	\$5,300.00	\$0.00	\$5,300.00	\$4,420.00	\$0.00
11	1107 2	2110743 CT132A	Finucane & Smith - Grant Funded	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110743 CT134	David Scheel	\$2,000.00	\$0.00	\$2,000.00	\$1,670.00	\$2,000.00
11	1107 2	2110743 CT141	Kalyakoorl Ngalak Warangka	\$4,500.00	-\$2,000.00	\$2,500.00	\$2,500.00	\$2,500.00
11	1107 2	2110743 CT143	Alex & Evie and the Forever Falling	\$3,000.00	\$0.00	\$3,000.00	\$3,000.00	\$3,000.00
11	1107 2	2110743 CT146	Little Red	\$4,000.00	-\$4,000.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110743 CT178	Other Shows	\$27,200.00	\$0.00	\$27,200.00	\$22,670.00	\$10,300.00
11	1107 2	2110744	OTH CUL - In the House					
11	1107 2	2110744 CT200	In The House Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110744 CT201	Edward The Emu	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110744 CT202	Brass Monkeys	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110744 CT203	Grant Funded Wages	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110744 CT204	Morning Melodies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110745	OTH CUL - Community & Culture Planning	\$12,900.00	-\$7,900.00	\$5,000.00	\$4,170.00	\$0.00
11	1107 2	2110765	OTH CUL - Theatre Operations	\$10,000.00	\$0.00	\$10,000.00	\$8,340.00	\$729.34
11	1107 2	2110786	OTH CUL - Expensed Minor Asset Purchases	\$4,000.00	\$0.00	\$4,000.00	\$3,999.00	\$0.00
11	1107 2	2110787	OTH CUL - Other Expenses					
11	1107 2	2110787 CTG01	General Operating Costs	\$13,000.00	\$0.00	\$13,000.00	\$10,840.00	\$2,605.29
11	1107 2	2110787 CTG03	Licenses And Memberships	\$2,000.00	\$0.00	\$2,000.00	\$1,920.00	\$1,580.64
11	1107 2	2110787 CTG04	Marketing & Promotion	\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$1,523.99
11	1107 2	2110787 CTG06	Technical Maintenance	\$15,000.00	\$0.00	\$15,000.00	\$11,348.00	\$5,069.10
11	1107 2	2110787 CTG07	Equipment Purchases	\$4,000.00	\$0.00	\$4,000.00	\$3,340.00	\$251.32
11	1107 2	2110787 CTG08	Building Cleaning	\$9,500.00	-\$9,500.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110787 CTG09	Gardens Maintenance	\$3,000.00	\$0.00	\$3,000.00	\$2,500.00	\$1,601.30
11	1107 2	2110787 CTG11	External Hire Expenses	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 2	2110787 CTG13	Kitchener St Residency Expenses	\$6,000.00	\$0.00	\$6,000.00	\$5,000.00	\$1,800.72
11	1107 2	2110788	OTH CUL - Building Operations					
11	1107 2	2110788 B0002	Cummin Theatre - Building Operations	\$47,200.00	\$9,500.00	\$56,700.00	\$47,240.00	\$45,429.74
11	1107 2	2110789	OTH CUL - Building Maintenance					
11	1107 2	2110789 BM002	Cummin Theatre - Building Maintenance	\$39,000.00	\$0.00	\$39,000.00	\$32,510.00	\$12,577.95
11	1107 2	2110792	OTH CUL - Depreciation	\$214,200.00	\$0.00	\$214,200.00	\$178,500.00	\$152,140.22
11	1107 2	2110799	OTH CUL - Administration Allocated	\$77,800.00	\$1,700.00	\$79,500.00	\$66,250.00	\$57,288.14
Operating Expenditure Total				\$694,600.00	-\$12,200.00	\$682,400.00	\$569,250.00	\$420,837.06
11	1107 3	3110710	OTH CUL - Grants - Theatre Shows					
11	1107 3	3110710 CTG029	Commedy Gold 2022 - Grant Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 3	3110710 CTG128	The Stories Of Swing - Grant Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 3	3110710 CTG129	Stardust + The Mission By The Space Company - Grant Fur	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
11	1107 3	3110710 CTG131	Tony Galati The Musical - Grant Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

11	1107	3	3110710	CTG132	Finucane & Smith'S Travelling Dance Hall -- Grant Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110710	CTG134	David Scheel - Grant Funding	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110711		OTH CUL - Other Contributions	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720		OTH CUL - Fees & Charges						
11	1107	3	3110720	CTGI01	Theatre Hire	-\$20,000.00	\$6,000.00	-\$14,000.00	-\$11,680.00	-\$12,505.33	7.07%
11	1107	3	3110720	CTGI02	Mou Rep Club	-\$1,500.00	\$0.00	-\$1,500.00	-\$1,250.00	\$0.00	-100.00%
11	1107	3	3110720	CTGI04	Ticket Sales	-\$3,500.00	\$3,000.00	-\$500.00	-\$430.00	-\$380.54	-11.50%
11	1107	3	3110720	CTGI05	Ticket Sales Rep Club	-\$2,000.00	\$2,000.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTGI06	Inhouse Events	-\$100.00	\$0.00	-\$100.00	-\$80.00	\$0.00	-100.00%
11	1107	3	3110720	CTGI07	Equipment Hire	-\$500.00	-\$300.00	-\$800.00	-\$680.00	-\$1,313.65	93.18%
11	1107	3	3110720	CTGI11	Bar Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTGI14	Technical & Foh Staff	-\$4,500.00	\$2,000.00	-\$2,500.00	-\$2,090.00	-\$1,115.46	-46.63%
11	1107	3	3110720	CTI029	Comedy Gold 2022	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI035	Celtic Illusion	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI078	Morning Melodies	\$0.00	-\$1,200.00	-\$1,200.00	-\$1,010.00	-\$1,870.31	85.18%
11	1107	3	3110720	CTI108	Stardust & The Mission	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI122	Hotel California - The Eagles Experience	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI126	Stardust + The Mission (Regional Arts Victoria)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI128	The Stories Of Swing - Ticket Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI131	Tony Galatie The Musical - Ticket Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI132	Finucane & Smith's Travelling Dance Hall - Ticket Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI134	David Scheel - Don't Shoot Piano Player - Tickets	\$0.00	-\$800.00	-\$800.00	-\$801.00	-\$856.69	6.95%
11	1107	3	3110720	CTI135	Roald Dahl And The Imagination Seekers	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI137	Rthe American Rock And Role Experience	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI138	The Wiggles - Summer Holiday Fun Tour - Ticket Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI139	The Alphabet Of Awesome Science	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI140	A Salute To The Crooners	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI141	Kalyakoorl, Ngalak Warangka (Forever We Sing)	\$0.00	-\$300.00	-\$300.00	-\$300.00	-\$306.13	2.04%
11	1107	3	3110720	CTI142	Elvis - The Vegas Years	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
11	1107	3	3110720	CTI143	Alex & Evie and the Forever Falling	\$0.00	\$0.00	\$0.00	\$0.00	-\$27.27	
11	1107	3	3110720	CTI149	Bruce - The Last Great Hunt	\$0.00	\$0.00	\$0.00	\$0.00	-\$170.00	
11	1107	3	3110720	CTI151	Shannon Noll - That'S What I'M Talking About	\$0.00	-\$100.00	-\$100.00	-\$100.00	-\$378.00	278.00%
Operating Income Total						-\$32,100.00	\$10,300.00	-\$21,800.00	-\$18,421.00	-\$18,923.38	
11	1107	4	4110710		OTH CUL - Building (Capital)						
11	1107	4	4110710	BC002	Cummin Theatre - Building (Capital)	\$50,000.00	-\$6,100.00	\$43,900.00	\$43,900.00	\$0.00	-100.00%
11	1107	4	4110730		OTH CUL - Plant & Equipment (Capital)	\$0.00	\$6,200.00	\$6,200.00	\$6,200.00	\$6,200.00	0.00%
Capital Expenditure Total						\$50,000.00	\$100.00	\$50,100.00	\$50,100.00	\$6,200.00	
Other Culture Total						\$712,500.00	-\$8,000.00	\$704,500.00	\$594,729.00	\$401,913.68	
Recreation & Culture Total						\$5,371,200.00	\$81,290.00	\$5,452,490.00	\$4,024,789.00	\$2,412,246.45	
12	1201	3	3120110		ROADC - Regional Road Group Grants (MRWA)	-\$673,600.00	\$0.00	-\$673,600.00	-\$561,330.00	-\$315,449.00	-43.80%
12	1201	3	3120111		ROADC - Roads to Recovery Grant	-\$705,700.00	-\$93,500.00	-\$799,200.00	-\$666,000.00	-\$651,686.00	-2.15%
12	1201	3	3120118		ROADC - Wheatbelt Secondary Freight Network (WSFN)	-\$3,443,700.00	\$859,000.00	-\$2,584,700.00	-\$2,153,920.00	-\$2,137,578.00	-0.76%

Operating Income Total				-\$4,823,000.00	\$765,500.00	-\$4,057,500.00	-\$3,381,250.00	-\$3,104,713.00
12	1201	4	4120140	ROADC - Roads Built Up Area - Council Funded				
12	1201	4	4120140	RC135 Barrack Street (Capital)	\$0.00	\$0.00	\$0.00	\$0.00
12	1201	4	4120140	RC401 Line Marking Program	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00
12	1201	4	4120140	RC402 Signage Replacement Program	\$0.00	\$0.00	\$0.00	\$0.00
12	1201	4	4120141	ROADC - Roads Outside BUA - Sealed - Council Funded				
12	1201	4	4120141	RC239 Merredin-Narembeen Road (Capital)	\$3,975,600.00	-\$1,506,300.00	\$2,469,300.00	\$2,057,740.00
12	1201	4	4120141	RC239A Merredin-Narambeen Road (Capital) 7.94 - 8.70	\$0.00	\$0.00	\$0.00	\$971.30
12	1201	4	4120141	RC239C Merredin-Narambeen Road (Capital) 9.18 - 9.18	\$0.00	\$300,000.00	\$300,000.00	\$250,000.00
12	1201	4	4120141	RC239E Merredin-Narambeen Road (Capital) 15.35 - 16.82	\$0.00	\$0.00	\$0.00	\$11,957.09
12	1201	4	4120141	RC239F Merredin-Narambeen Road (Capital) 16.81 - 18.41	\$0.00	\$0.00	\$0.00	\$93,378.20
12	1201	4	4120142	RC090 Goldfields Road (Capital)	\$0.00	\$0.00	\$0.00	\$0.00
12	1201	4	4120144	ROADC - Roads Built Up Area - Roads to Recovery				
12	1201	4	4120144	R2R000 To Be Allocated	\$37,000.00	\$7,500.00	\$44,500.00	\$14,833.00
12	1201	4	4120144	R2R003 Bullshead Road (R2R)	\$0.00	\$53,400.00	\$53,400.00	\$44,307.00
12	1201	4	4120144	R2R283 Nolan Street (R2R)	\$0.00	\$0.00	\$0.00	\$0.00
12	1201	4	4120145	ROADC - Roads Outside BUA - Sealed - Roads to Recovery				
12	1201	4	4120145	R2R011 Totadgin Hall Road (R2R)	\$0.00	\$0.00	\$0.00	\$0.00
12	1201	4	4120145	R2R012 Nokaning West Road (R2R)	\$0.00	\$35,200.00	\$35,200.00	\$28,160.00
12	1201	4	4120145	R2R013 Nukarni East Road (R2R)	\$0.00	\$72,600.00	\$72,600.00	\$17,920.00
12	1201	4	4120145	R2R014 R2R Nukarni West Road	\$155,500.00	-\$99,400.00	\$56,100.00	\$56,100.00
12	1201	4	4120145	R2R072 Crooks Road (R2R)	\$0.00	\$54,100.00	\$54,100.00	\$0.00
12	1201	4	4120146	R2R090 Goldfields Road (R2R)	\$0.00	\$202,300.00	\$202,300.00	\$25,478.44
12	1201	4	4120149	ROADC - Roads Outside BUA - Sealed - Regional Road Group				
12	1201	4	4120149	RRG003 Bullshead Road (Rrg)	\$160,000.00	-\$53,400.00	\$106,600.00	\$71,068.00
12	1201	4	4120149	RRG072 Crooks Road (Rrg)	\$282,200.00	-\$174,100.00	\$108,100.00	\$90,080.00
12	1201	4	4120149	RRG239 Merredin-Narambeen Road	\$0.00	\$0.00	\$0.00	\$0.00
12	1201	4	4120150	ROADC - Roads Outside BUA - Gravel - Regional Road Group				
12	1201	4	4120150	RRG090 Goldfields Road (Rrg)	\$486,800.00	-\$82,200.00	\$404,600.00	\$337,170.00
12	1201	4	4120165	ROADC - Drainage Built Up Area (Capital)				\$151,661.81
12	1201	4	4120165	DC142 French Avenue - Drainage Capital	\$0.00	\$0.00	\$0.00	\$0.00
12	1201	4	4120168	KC166 Mill Street - Kerbing Capital	\$0.00	\$35,000.00	\$35,000.00	\$35,000.00
12	1201	4	4120170	ROADC - Footpaths and Cycleways (Capital)				
12	1201	4	4120170	FC000 Footpath Construction General (Budgeting Only)	\$110,800.00	-\$110,800.00	\$0.00	\$0.00
12	1201	4	4120170	FC148 Caw Street - Footpath	\$0.00	\$36,800.00	\$36,800.00	\$24,532.00
12	1201	4	4120170	FC153 Throssell Road - Footpath	\$0.00	\$4,960.00	\$4,960.00	\$3,308.00
12	1201	4	4120170	FCW002 Roy Little Park - Footpath	\$0.00	\$5,040.00	\$5,040.00	\$3,360.00
12	1201	4	4120170	PC000 Pram Crossings - Footpath	\$0.00	\$6,000.00	\$6,000.00	\$4,000.00
12	1201	4	4120190	ROADC - Infrastructure Other (Capital)				
12	1201	4	4120190	PP172 Replace Private Power Poles - Colin Street	\$0.00	\$15,000.00	\$15,000.00	\$12,500.00
Capital Expenditure Total				\$5,242,900.00	-\$1,229,300.00	\$4,013,600.00	\$3,377,455.00	\$2,637,523.84
Construction - Streets, Roads, Bridges & Depots Total				\$419,900.00	-\$463,800.00	-\$43,900.00	-\$3,795.00	-\$467,189.16

12	1202	2	2120211	ROADM - Road Maintenance - Built Up Areas							
12	1202	2	2120211	FM000	Footpath Maintenance General (Budgeting Only)	\$355,000.00	\$0.00	\$355,000.00	\$295,830.00	\$0.00	-100.00%
12	1202	2	2120211	FM140	Coronation Street - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120211	FM142	French Avenue - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$15,115.16	
12	1202	2	2120211	FM145	King Street - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,287.20	
12	1202	2	2120211	FM146	George Street - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,523.29	
12	1202	2	2120211	FM153	Throssell Road - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$12,201.86	
12	1202	2	2120211	FM156	Hart Street - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$308.26	
12	1202	2	2120211	FM157	Haig Road - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,414.11	
12	1202	2	2120211	FM171	Hay Street - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,802.17	
12	1202	2	2120211	FM180	Aspland Street - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120211	FM192	Solomon Road - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,600.00	
12	1202	2	2120211	FM196	Boyd Road - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120211	FM198	Princess Street - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,247.83	
12	1202	2	2120211	FM225	Abattoir Road - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$452.86	
12	1202	2	2120211	FM277	South Avenue - Footpath Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120211	RM102	Insignia Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,094.43	
12	1202	2	2120211	RM104	Insignia Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,420.22	
12	1202	2	2120211	RM113	Dobson Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,833.49	
12	1202	2	2120211	RM133	Parkes Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,462.79	
12	1202	2	2120211	RM135	Barrack Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$25,800.60	
12	1202	2	2120211	RM136	Bates Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$8,856.47	
12	1202	2	2120211	RM137	Mitchell Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$8,700.15	
12	1202	2	2120211	RM138	Fifth Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,581.14	
12	1202	2	2120211	RM139	Queen Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$6,467.79	
12	1202	2	2120211	RM140	Coronation Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$15,430.18	
12	1202	2	2120211	RM141	Duff Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$6,952.34	
12	1202	2	2120211	RM142	French Avenue - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,918.73	
12	1202	2	2120211	RM144	Woolgar Avenue - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$6,944.46	
12	1202	2	2120211	RM145	King Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,929.46	
12	1202	2	2120211	RM146	George Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,618.47	
12	1202	2	2120211	RM147	Pollock Avenue - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,650.39	
12	1202	2	2120211	RM148	Caw Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,544.37	
12	1202	2	2120211	RM149	Endersbee Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$6,055.06	
12	1202	2	2120211	RM150	Kitchener Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$12,977.70	
12	1202	2	2120211	RM151	Growden Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,272.21	
12	1202	2	2120211	RM152	Cunningham Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,548.91	
12	1202	2	2120211	RM153	Throssell Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,746.66	
12	1202	2	2120211	RM154	Mary Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,371.76	
12	1202	2	2120211	RM155	Hobbs Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	
12	1202	2	2120211	RM156	Hart Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	
12	1202	2	2120211	RM157	Haig Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,550.33	

12	1202	2	2120211	RM158	Golf Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$324.11
12	1202	2	2120211	RM159	Allbeury Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,721.68
12	1202	2	2120211	RM160	Craddock Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM161	Jellicoe Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$411.81
12	1202	2	2120211	RM162	Morton Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM163	Farrar Parade - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,226.80
12	1202	2	2120211	RM164	Jubilee Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$232.84
12	1202	2	2120211	RM165	Hunter Avenue - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$250.56
12	1202	2	2120211	RM166	Mill Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,411.12
12	1202	2	2120211	RM167	Council Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM168	Kendall Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$199.17
12	1202	2	2120211	RM169	Snell Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,450.56
12	1202	2	2120211	RM170	Pioneer Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$766.91
12	1202	2	2120211	RM171	Hay Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,974.35
12	1202	2	2120211	RM172	Colin Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,372.46
12	1202	2	2120211	RM173	Stephen Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$545.69
12	1202	2	2120211	RM174	Alfred Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,543.25
12	1202	2	2120211	RM175	Telfer Avenue - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$905.43
12	1202	2	2120211	RM176	Cummings Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,184.60
12	1202	2	2120211	RM177	Gilmore Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM178	Tomlinson Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM179	Bower Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,049.18
12	1202	2	2120211	RM180	Aspland Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,586.46
12	1202	2	2120211	RM181	Muscat Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM182	Pereira Drive - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$309.49
12	1202	2	2120211	RM183	Saleyard Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	1202	2	2120211	RM184	Allenby Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$404.70
12	1202	2	2120211	RM185	Lefroy Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$848.48
12	1202	2	2120211	RM186	Ellis Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,600.16
12	1202	2	2120211	RM187	Pool Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$639.74
12	1202	2	2120211	RM188	Todd West Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,215.05
12	1202	2	2120211	RM189	Oat Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM190	Macdonald Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,438.60
12	1202	2	2120211	RM191	Haines Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$520.97
12	1202	2	2120211	RM192	Solomon Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM193	Cohn Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,613.25
12	1202	2	2120211	RM194	Priestley Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM195	Hill Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$309.49
12	1202	2	2120211	RM196	Boyd Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM197	Jackson Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM198	Princess Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,601.69
12	1202	2	2120211	RM199	Brewery Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79

12	1202	2	2120211	RM200	Benson Avenue - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM201	Watson Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM202	Barr Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM203	Harling Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$656.21
12	1202	2	2120211	RM204	Third Avenue - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$498.73
12	1202	2	2120211	RM205	O'Connor Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$851.93
12	1202	2	2120211	RM206	Limbourne Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$639.56
12	1202	2	2120211	RM207	Edwards Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	1202	2	2120211	RM212	Yorrell Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,594.97
12	1202	2	2120211	RM213	Gamenya Avenue - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$5,734.13
12	1202	2	2120211	RM214	Warne Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,589.13
12	1202	2	2120211	RM215	Burracoppin Siding Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	1202	2	2120211	RM217	Davies Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	1202	2	2120211	RM218	Oats - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$5,867.60
12	1202	2	2120211	RM219	Cassia Street Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM220	Acacia Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$424.95
12	1202	2	2120211	RM221	Cowan Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,181.25
12	1202	2	2120211	RM222	Dolton Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$161.70
12	1202	2	2120211	RM223	Cummings Crescent - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$975.84
12	1202	2	2120211	RM224	Lewis Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM226	Mckenzie Crescent - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,074.10
12	1202	2	2120211	RM227	Hearles Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	1202	2	2120211	RM229	Hawker Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,835.69
12	1202	2	2120211	RM230	Crossland Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$385.87
12	1202	2	2120211	RM231	Fagans Folly Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,338.77
12	1202	2	2120211	RM232	Smith Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,290.99
12	1202	2	2120211	RM233	Easton Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM235	Davies Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM240	Second Avenue - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,561.53
12	1202	2	2120211	RM244	East Barrack St - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,589.36
12	1202	2	2120211	RM245	Todd St - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,414.91
12	1202	2	2120211	RM250	Whitfield Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$353.35
12	1202	2	2120211	RM251	Cohn St Service Rd - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM253	Carrington Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$229.74
12	1202	2	2120211	RM256	Main St - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM257	Whittleton St - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM261	Service Road 1 Duff St - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	1202	2	2120211	RM264	Service Lane 4 Fifth St - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM265	Lewis Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$929.93
12	1202	2	2120211	RM266	Mckenzie Crescent - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79
12	1202	2	2120211	RM274	Service Road 14 Haig Rd - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$432.31
12	1202	2	2120211	RM275	Gerbert Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79

12	1202	2	2120211	RM276	Cardi Close - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$391.27	
12	1202	2	2120211	RM277	South Avenue - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$7,526.52	
12	1202	2	2120211	RM278	Chegwidden Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,518.02	
12	1202	2	2120211	RM279	Railway Parade - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$7,876.08	
12	1202	2	2120211	RM283	Nolan Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	
12	1202	2	2120211	RM286	Mcginniss Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$238.73	
12	1202	2	2120211	RM290	Doyle Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	
12	1202	2	2120211	RM291	Coghill Street - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120211	RM292	Byrne Lane - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$473.77	
12	1202	2	2120211	RM293	Maiolo Way - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	
12	1202	2	2120212		ROADM - Road Maintenance - Sealed Outside BUA						
12	1202	2	2120212	RM000	Roadm - Rd Maint - Sealed Outside (Budget Only)	\$175,500.00	\$0.00	\$175,500.00	\$146,250.00	\$0.00	-100.00%
12	1202	2	2120212	RM001	Chandler Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$43,192.44	
12	1202	2	2120212	RM002	Hines Hill Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$5,467.09	
12	1202	2	2120212	RM003	Bullshead Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$6,709.79	
12	1202	2	2120212	RM004	Brissenden Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$45,235.67	
12	1202	2	2120212	RM005	Burracoppin-Campion Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$16,977.64	
12	1202	2	2120212	RM006	Nangeenan North Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,885.52	
12	1202	2	2120212	RM008	Knungajin-Merredin Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,857.82	
12	1202	2	2120212	RM009	Hines Hill North Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,109.37	
12	1202	2	2120212	RM010	Korbel West Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120212	RM011	Totadgin Hall Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,655.71	
12	1202	2	2120212	RM012	Nokaning West Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$9,155.55	
12	1202	2	2120212	RM017	Fewster Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	
12	1202	2	2120212	RM043	Wogarl-Muntadgin Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	
12	1202	2	2120212	RM052	Dulyalbin Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	
12	1202	2	2120212	RM054	Connell Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,784.80	
12	1202	2	2120212	RM056	Robartson Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,822.91	
12	1202	2	2120212	RM072	Crooks Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$5,233.06	
12	1202	2	2120212	RM126	Smith Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	
12	1202	2	2120212	RM128	Giles Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,698.61	
12	1202	2	2120212	RM129	Rutter Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,533.72	
12	1202	2	2120212	RM130	Giraudo Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,698.56	
12	1202	2	2120212	RM131	Thiel Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,698.60	
12	1202	2	2120212	RM132	Potter Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	
12	1202	2	2120212	RM134	Hughes Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120212	RM238	Doodlakine-Bruce Rock Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$147.79	
12	1202	2	2120212	RM239	Merredin-Narembeen Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$37,694.33	
12	1202	2	2120212	RM247	Barrack St Spur - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$192.80	
12	1202	2	2120212	RM259	Nukarni Bin Rd - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120213		ROADM - Road Maintenance - Gravel Outside BUA						
12	1202	2	2120213	RM007	Korbrekkulling Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$23,907.40	

12	1202	2	2120213	RM013	Nukarni East Road- Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$8,234.63	
12	1202	2	2120213	RM015	Burracoppin South Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$30,741.81	
12	1202	2	2120213	RM016	Baandee South Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$7,719.85	
12	1202	2	2120213	RM018	Muntadgin Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$24,479.11	
12	1202	2	2120213	RM023	Pitt Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$5,114.81	
12	1202	2	2120213	RM026	Endersbee Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,102.84	
12	1202	2	2120213	RM028	Muntadgin Tandegin Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,605.74	
12	1202	2	2120213	RM031	Southcott Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,533.73	
12	1202	2	2120213	RM034	Collgar South Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$6,134.91	
12	1202	2	2120213	RM037	Goomarin Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$8,109.54	
12	1202	2	2120213	RM042	Dunlop Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,006.70	
12	1202	2	2120213	RM045	Bicks Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,978.58	
12	1202	2	2120213	RM047	Barr Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,885.74	
12	1202	2	2120213	RM057	Johnston Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120213	RM065	Coupar Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,917.63	
12	1202	2	2120213	RM068	Collgar West Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$737.20	
12	1202	2	2120213	RM069	Armstrong Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120213	RM090	Goldfields Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$22,853.02	
12	1202	2	2120213	RM092	Dunwell Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$909.09	
12	1202	2	2120213	RM095	Coulahan Rd - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,101.60	
12	1202	2	2120213	RM098	Liebeck Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,550.81	
12	1202	2	2120213	RM124	Hicks Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,360.51	
12	1202	2	2120213	RM208	Spur Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$5,382.20	
12	1202	2	2120213	RM237	Duffy Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120213	RM246	Ellery Rd - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$5,722.61	
12	1202	2	2120213	RM901	Roadm - Rd Maint - Gravel Outside (Budget Only)	\$205,000.00	\$0.00	\$205,000.00	\$170,840.00	\$0.00	-100.00%
12	1202	2	2120214		ROADM - Road Maintenance - Formed Outside BUA						
12	1202	2	2120213	RM014	Roadm - Rd Maint - Gravel Outside (Budget Only)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120214	RM019	Neening Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202	2	2120214	RM020	Pustkuchen Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$27,985.81	
12	1202	2	2120214	RM021	Hines Hill-Korbel Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,920.51	
12	1202	2	2120214	RM022	Neening Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$12,045.32	
12	1202	2	2120214	RM024	Old Muntadgin Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$8,565.55	
12	1202	2	2120214	RM025	Goodier Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,860.65	
12	1202	2	2120214	RM027	Spring Well Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$15,393.75	
12	1202	2	2120214	RM029	Nokaning East Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$6,730.83	
12	1202	2	2120214	RM030	Pustkuchen Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,101.58	
12	1202	2	2120214	RM032	Downsborough Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$12,273.93	
12	1202	2	2120214	RM033	Booran South Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$14,876.18	
12	1202	2	2120214	RM035	Hubeck Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$8,254.59	
12	1202	2	2120214	RM036	Korbel East Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,058.04	
12	1202	2	2120214	RM038	Hardman Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,700.23	

12	1202	2	2120214	RM040	Tandegin East Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,652.42
12	1202	2	2120214	RM044	Koonadgin Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,568.02
12	1202	2	2120214	RM046	Currie Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,557.80
12	1202	2	2120214	RM048	Burracoppin North West Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$5,695.77
12	1202	2	2120214	RM050	Last Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,294.30
12	1202	2	2120214	RM051	Hart Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$9,292.45
12	1202	2	2120214	RM053	Osborne Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,246.18
12	1202	2	2120214	RM055	Teasdale Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$5,336.04
12	1202	2	2120214	RM058	Growden Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,926.29
12	1202	2	2120214	RM059	Willis Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,550.80
12	1202	2	2120214	RM060	Briant Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$11,275.65
12	1202	2	2120214	RM062	Talgomine Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,101.58
12	1202	2	2120214	RM063	Korbelka Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	1202	2	2120214	RM064	Mcgellin Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,181.41
12	1202	2	2120214	RM066	Crees Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,482.57
12	1202	2	2120214	RM067	Ogden Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	1202	2	2120214	RM073	Fourtenn Mile Gate Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$6,246.49
12	1202	2	2120214	RM075	Arnold Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,101.60
12	1202	2	2120214	RM076	Scott Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,483.34
12	1202	2	2120214	RM077	Peel Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,533.70
12	1202	2	2120214	RM078	Feineler Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	1202	2	2120214	RM080	Old Nukarni Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,184.87
12	1202	2	2120214	RM081	Burke Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,799.64
12	1202	2	2120214	RM082	Woodward Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,514.75
12	1202	2	2120214	RM083	Hendrick Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,567.57
12	1202	2	2120214	RM084	Booran North Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,550.80
12	1202	2	2120214	RM085	Barnes Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,101.60
12	1202	2	2120214	RM086	Cahill Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,067.45
12	1202	2	2120214	RM087	Fitzpatrick Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,421.99
12	1202	2	2120214	RM088	Snell Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,348.73
12	1202	2	2120214	RM091	Bassula Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,550.81
12	1202	2	2120214	RM093	Norpa Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,891.61
12	1202	2	2120214	RM094	Hines Hill Siding Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	1202	2	2120214	RM096	Ulva Siding Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,533.70
12	1202	2	2120214	RM099	Legge Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,550.77
12	1202	2	2120214	RM100	Day Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,550.77
12	1202	2	2120214	RM101	Bignell Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,550.82
12	1202	2	2120214	RM103	Dobson Raod - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$394.29
12	1202	2	2120214	RM105	Fisher East Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	1202	2	2120214	RM111	Thynet Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$2,950.57
12	1202	2	2120214	RM115	Tuppen Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

12	1202 2	2120214	RM116	Koonadgin Sourth Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,550.81	
12	1202 2	2120214	RM121	Gigney Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,435.85	
12	1202 2	2120214	RM123	Clarke Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,592.02	
12	1202 2	2120214	RM209	Della Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202 2	2120214	RM210	Pink Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202 2	2120214	RM211	Clement Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202 2	2120214	RM236	Newport Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,454.47	
12	1202 2	2120214	RM242	Unknown Rd - Munty - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,533.72	
12	1202 2	2120214	RM243	Adamson Road - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
12	1202 2	2120214	RM248	Junk Rd - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$990.56	
12	1202 2	2120214	RM252	Goldfields Rd - West - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$4,997.64	
12	1202 2	2120214	RM258	Unknown Rd - Road Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$5,474.17	
12	1202 2	2120214	RM902	Roadm - Rd Maint - Formed Outside (Budget Only)	\$450,000.00	\$0.00	\$450,000.00	\$375,000.00	\$0.00	-100.00%
12	1202 2	2120232		ROADM - Crossover Council Contribution	\$0.00	\$1,700.00	\$1,700.00	\$1,420.00	\$1,710.00	20.42%
12	1202 2	2120234		ROADM - Street Lighting	\$191,400.00	\$0.00	\$191,400.00	\$159,500.00	\$128,166.70	-19.64%
12	1202 2	2120235	RS001	Safety Equipment	\$20,000.00	\$0.00	\$20,000.00	\$16,670.00	\$1,462.37	-91.23%
12	1202 2	2120235	RS002	Portable Traffic Lights	\$10,000.00	\$0.00	\$10,000.00	\$8,330.00	\$0.00	-100.00%
12	1202 2	2120235	RS003	Road Counters	\$10,000.00	\$0.00	\$10,000.00	\$8,330.00	\$0.00	-100.00%
12	1202 2	2120265		ROADM - Drainage Maintenance Built Up Areas						
12	1202 2	2120265	DM000	Roadm - Drainage Maint Built Up Areas (Budget Only)	\$50,000.00	\$0.00	\$50,000.00	\$41,670.00	\$11,971.00	-71.27%
12	1202 2	2120265	DM135	Barrack Street - Drainage Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,148.13	
12	1202 2	2120265	DM141	Duff Street - Drainage Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$131.65	
12	1202 2	2120265	DM150	Kitchener Road - Drainage Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,294.52	
12	1202 2	2120265	DM172	Colin Street - Drainage Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$3,584.68	
12	1202 2	2120265	DM220	Acacia Way - Drainage Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$720.00	
12	1202 2	2120266	DM009	Hines Hill North Road - Drainage Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$1,445.00	
12	1202 2	2120286		ROADM - Workshop/Depot Expensed Equipment	\$2,000.00	\$0.00	\$2,000.00	\$1,670.00	\$432.72	-74.09%
12	1202 2	2120287		ROADM - Other Expenses	\$5,000.00	\$0.00	\$5,000.00	\$4,170.00	\$188.94	-95.47%
12	1202 2	2120288		ROADM - Depot Building Operations	\$11,700.00	\$0.00	\$11,700.00	\$10,169.00	\$5,291.56	-47.96%
12	1202 2	2120289		ROADM - Depot Building Maintenance	\$31,500.00	\$10,000.00	\$41,500.00	\$34,390.00	\$47,805.66	39.01%
12	1202 2	2120292		ROADM - Depreciation	\$3,649,100.00	\$0.00	\$3,649,100.00	\$3,040,920.00	\$1,968,691.28	-35.26%
Operating Expenditure Total					\$5,166,200.00	\$11,700.00	\$5,177,900.00	\$4,315,159.00	\$3,080,888.45	
12	1202 3	3120200		ROADM - Street Lighting Subsidy	-\$20,900.00	\$0.00	-\$20,900.00	-\$20,900.00	\$0.00	-100.00%
12	1202 3	3120201		ROADM - Road Contribution Income	-\$285,900.00	-\$134,100.00	-\$420,000.00	-\$350,000.00	-\$299,745.77	-14.36%
12	1202 3	3120210		ROADM - Direct Road Grant (MRWA)	-\$251,200.00	-\$5,200.00	-\$256,400.00	-\$213,670.00	-\$256,337.00	19.97%
Operating Income Total					-\$558,000.00	-\$139,300.00	-\$697,300.00	-\$584,570.00	-\$556,082.77	
Maintenance - Streets, Roads, Bridges & Depots Total					\$4,608,200.00	-\$127,600.00	\$4,480,600.00	\$3,730,589.00	\$2,524,805.68	
12	1203 2	2120391		PLANT - Loss on Disposal of Assets	\$11,700.00	\$0.00	\$11,700.00	\$9,750.00	\$0.00	-100.00%
Operating Expenditure Total					\$11,700.00	\$0.00	\$11,700.00	\$9,750.00	\$0.00	
12	1203 3	3120390		PLANT - Profit on Disposal of Assets	-\$113,800.00	\$29,300.00	-\$84,500.00	-\$70,420.00	\$0.00	-100.00%
12	1203 3	5120350		PLANT - Proceeds on Disposal of Assets	-\$205,900.00	\$59,900.00	-\$146,000.00	-\$121,670.00	\$0.00	-100.00%
12	1203 3	5120351		PLANT - Realisation on Disposal of Assets	\$205,900.00	-\$59,900.00	\$146,000.00	\$121,680.00	\$0.00	-100.00%

Operating Income Total			-\$113,800.00	\$29,300.00	-\$84,500.00	-\$70,410.00	\$0.00	
12 1203 4 4120330	PLANT - Plant & Equipment (Capital)		\$629,900.00	-\$29,900.00	\$600,000.00	\$600,000.00	\$349,818.74	-41.70%
Capital Expenditure Total			\$629,900.00	-\$29,900.00	\$600,000.00	\$600,000.00	\$349,818.74	
Road Plant Purchases Total			\$527,800.00	-\$600.00	\$527,200.00	\$539,340.00	\$349,818.74	
12 1205 2 2120500	LICENSING - Employee Costs		\$79,100.00	\$0.00	\$79,100.00	\$66,130.00	\$66,857.87	1.10%
12 1205 2 2120599	LICENSING - Administration Allocated		\$25,900.00	\$600.00	\$26,500.00	\$22,080.00	\$19,096.03	-13.51%
Operating Expenditure Total			\$105,000.00	\$600.00	\$105,600.00	\$88,210.00	\$85,953.90	
12 1205 3 3120502	LICENSING - Transport Licensing Commission		-\$76,000.00	\$0.00	-\$76,000.00	-\$63,330.00	-\$64,622.23	2.04%
Operating Income Total			-\$76,000.00	\$0.00	-\$76,000.00	-\$63,330.00	-\$64,622.23	
Traffic Control (Vehicle Licensing) Total			\$29,000.00	\$600.00	\$29,600.00	\$24,880.00	\$21,331.67	
12 1207 2 2120752	WATER - Consultants		\$120,000.00	\$0.00	\$120,000.00	\$100,000.00	\$0.00	-100.00%
12 1207 2 2120800	WATER - Projects		\$9,000.00	\$0.00	\$9,000.00	\$7,500.00	\$1,589.20	-78.81%
Operating Expenditure Total			\$129,000.00	\$0.00	\$129,000.00	\$107,500.00	\$1,589.20	
12 1207 3 3120750	WATER - Community Water Supply Program - Grant 1		-\$89,100.00	\$0.00	-\$89,100.00	-\$89,100.00	-\$49,510.00	-44.43%
12 1207 3 3120751	WATER - Community Water Supply Program - Grant 2.		-\$100,000.00	\$0.00	-\$100,000.00	-\$100,000.00	-\$10,000.00	-90.00%
Operating Income Total			-\$189,100.00	\$0.00	-\$189,100.00	-\$189,100.00	-\$59,510.00	
12 1207 4 4120790	WATER - Infrastructure Other (Capital)							
12 1207 4 4120790 WC002	Watersmart Farms - Desalination Project		\$100,000.00	\$0.00	\$100,000.00	\$83,330.00	\$69,349.16	-16.78%
12 1207 4 4120790 WC003	MRWN Upgrade		\$180,000.00	\$0.00	\$180,000.00	\$180,000.00	\$73,901.50	-58.94%
Capital Expenditure Total			\$100,000.00	\$0.00	\$100,000.00	\$83,330.00	\$143,250.66	
Water Transport Facilities Total			\$39,900.00	\$0.00	\$39,900.00	\$1,730.00	\$85,329.86	
Transport Total			\$5,624,800.00	-\$560,400.00	\$5,064,400.00	\$4,315,912.00	\$2,440,195.29	
13 1302 2 2130200	TOURISM - Employee Costs		\$218,000.00	\$30,000.00	\$248,000.00	\$207,020.00	\$214,632.83	3.68%
13 1302 2 2130240	TOURISM - Public Relations & Area Promotion							
13 1302 2 2130240 W0176	Postage & Freight		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13 1302 2 2130240 W0179	Merredin Marketing		\$1,200.00	\$0.00	\$1,200.00	\$1,000.00	\$54.17	-94.58%
13 1302 2 2130240 W0180	Photograph Inventory		\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
13 1302 2 2130240 W0182	Strategic Marketing		\$8,000.00	\$0.00	\$8,000.00	\$6,670.00	\$0.00	-100.00%
13 1302 2 2130240 W0183	Website Design		\$14,500.00	\$0.00	\$14,500.00	\$14,500.00	\$11,880.00	-18.07%
13 1302 2 2130287	TOURISM - Other Expenses							
13 1302 2 2130287 W0188	Phone, Postage & Freight		\$1,400.00	\$0.00	\$1,400.00	\$851.00	\$840.85	-1.19%
13 1302 2 2130287 W0189	Office Expenses		\$3,200.00	\$0.00	\$3,200.00	\$2,805.00	\$1,394.51	-50.28%
13 1302 2 2130287 W0190	It Expenses		\$3,000.00	\$0.00	\$3,000.00	\$2,500.00	\$725.00	-71.00%
13 1302 2 2130287 W0191	Membership/Associations		\$2,500.00	\$0.00	\$2,500.00	\$2,080.00	\$2,092.17	0.59%
13 1302 2 2130287 W0192	Minor Furniture & Equipment		\$2,000.00	\$0.00	\$2,000.00	\$1,670.00	\$1,540.91	-7.73%
13 1302 2 2130287 W0195	Merchandise & Consignment		\$17,000.00	\$0.00	\$17,000.00	\$14,170.00	\$11,309.00	-20.19%
13 1302 2 2130287 W0199	Transwa		\$30,500.00	\$0.00	\$30,500.00	\$25,420.00	\$20,962.80	-17.53%
13 1302 2 2130287 W0209	Regional Marketing Initiatives & Advertising		\$3,500.00	\$0.00	\$3,500.00	\$2,920.00	\$2,605.00	-10.79%
13 1302 2 2130287 W0210	Trade Shows		\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	-100.00%
13 1302 2 2130287 W0211	Pioneer Pathways		\$4,500.00	\$0.00	\$4,500.00	\$4,500.00	\$3,500.00	-22.22%
13 1302 2 2130287 W0212	Eastern Wheatbelt Holiday Planner		\$35,000.00	\$0.00	\$35,000.00	\$29,170.00	\$2,777.25	-90.48%
13 1302 2 2130287 W0213	Central Wheatbelt Map		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

13	1302 2	2130287	W0214	Training Opportunities	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
13	1302 2	2130287	W0216	Merredin Brochure	\$7,000.00	\$0.00	\$7,000.00	\$5,830.00	\$4,885.91	-16.19%
13	1302 2	2130287	W0219	Signage & Marketing Equipment	\$3,500.00	\$0.00	\$3,500.00	\$2,920.00	\$624.00	-78.63%
13	1302 2	2130287	W0220	Hire Bike Mtce	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	1302 2	2130288		TOURISM - Building Operations						
13	1302 2	2130288	B0003	Visitors Centre - Building Operations	\$18,600.00	\$0.00	\$18,600.00	\$15,490.00	\$10,047.29	-35.14%
13	1302 2	2130289		TOURISM - Building Maintenance						
13	1302 2	2130289	BM003	Visitors Centre - Building Maintenance	\$3,600.00	\$1,000.00	\$4,600.00	\$3,830.00	\$3,220.75	-15.91%
13	1302 2	2130289	W0230	Buildings Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	1302 2	2130292		TOURISM - Depreciation						
13	1302 2	2130293		TOUR - Visitors Centre Relocation	\$0.00	\$5,000.00	\$5,000.00	\$5,000.00	\$7,972.72	59.45%
13	1302 2	2130299		TOURISM - Administration Allocated	\$103,700.00	\$2,400.00	\$106,100.00	\$88,420.00	\$76,384.18	-13.61%
Operating Expenditure Total					\$502,600.00	\$38,400.00	\$541,000.00	\$455,346.00	\$389,368.57	
13	1302 3	3130201		TOURISM - Reimbursements	-\$35,800.00	\$3,300.00	-\$32,500.00	-\$27,080.00	-\$25,008.17	-7.65%
13	1302 3	3130235		TOURISM - Other Income Relating to Tourism & Area Promotion						
13	1302 3	3130235	W0250	Eastern Wheatbelt Holiday Planner	-\$35,000.00	\$0.00	-\$35,000.00	-\$34,998.00	\$0.00	-100.00%
13	1302 3	3130235	W0251	Central Wheatbelt Map	-\$4,000.00	\$0.00	-\$4,000.00	-\$4,002.00	\$0.00	-100.00%
13	1302 3	3130235	W0252	Merredin Brochures	-\$4,000.00	-\$2,220.00	-\$6,220.00	-\$5,190.00	-\$6,220.95	19.86%
13	1302 3	3130235	W0256	Tourism Package Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	1302 3	3130235	W0258	Regional Brochure Postage	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	1302 3	3130235	W0270	Cwvc Annual Memberships	-\$16,900.00	\$0.00	-\$16,900.00	-\$16,902.00	-\$17,125.87	1.32%
13	1302 3	3130235	W0271	Consignment Merchandise	-\$12,000.00	\$3,000.00	-\$9,000.00	-\$7,510.00	-\$8,460.38	12.65%
13	1302 3	3130235	W0273	Merchandise Income	-\$9,000.00	\$0.00	-\$9,000.00	-\$7,500.00	-\$8,660.36	15.47%
13	1302 3	3130235	W0274	All Other Vc Income	-\$800.00	-\$100.00	-\$900.00	-\$760.00	-\$944.46	24.27%
13	1302 3	3130835		OTHER ECON - Other Income	-\$400.00	\$0.00	-\$400.00	-\$340.00	\$0.00	-100.00%
13	1302 3	3130835	CDI006	Christmas/Gala Night	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Operating Income Total					-\$117,900.00	\$3,980.00	-\$113,920.00	-\$104,282.00	-\$66,420.19	
Tourism And Area Promotion Total					\$384,700.00	\$42,380.00	\$427,080.00	\$351,064.00	\$322,948.38	
13	1303 2	2130300		BUILD - Employee Costs	\$179,300.00	\$0.00	\$179,300.00	\$149,420.00	\$136,312.17	-8.77%
13	1303 2	2130304		BUILD - Training & Development	\$0.00	\$0.00	\$0.00	\$0.00	\$107.73	
13	1303 2	2130309		BUILD - Travel & Accommodation	\$1,000.00	\$0.00	\$1,000.00	\$830.00	\$0.00	-100.00%
13	1303 2	2130310		BUILD - Motor Vehicle Expenses	\$7,000.00	\$0.00	\$7,000.00	\$5,830.00	\$2,345.25	-59.77%
13	1303 2	2130350		BUILD - Contract Building Services	\$10,000.00	\$0.00	\$10,000.00	\$8,330.00	\$6,300.00	-24.37%
13	1303 2	2130387		BUILD - Other Expenses	\$2,500.00	\$600.00	\$3,100.00	\$2,580.00	\$2,867.41	11.14%
13	1303 2	2130392		BUILD - Depreciation	\$22,100.00	\$0.00	\$22,100.00	\$18,420.00	\$14,653.32	-20.45%
13	1303 2	2130399		BUILD - Administration Allocated	\$77,800.00	\$1,800.00	\$79,600.00	\$66,330.00	\$57,288.14	-13.63%
Operating Expenditure Total					\$299,700.00	\$2,400.00	\$302,100.00	\$251,740.00	\$219,874.02	
13	1303 3	3130302		BUILD - Commissions - BSL & CTF	-\$500.00	\$300.00	-\$200.00	-\$170.00	-\$172.35	1.38%
13	1303 3	3130320		BUILD - Fees & Charges (Licences)	-\$7,500.00	-\$6,400.00	-\$13,900.00	-\$11,580.00	-\$15,275.24	31.91%
13	1303 3	3130335		BUILD - Other Income	-\$500.00	\$0.00	-\$500.00	-\$420.00	\$0.00	-100.00%
Operating Income Total					-\$8,500.00	-\$6,100.00	-\$14,600.00	-\$12,170.00	-\$15,447.59	
Building Control Total					\$291,200.00	-\$3,700.00	\$287,500.00	\$239,570.00	\$204,426.43	

13	1308 2	2130800	OTH ECON - Employee Costs	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	1308 2	2130810	OTH ECON - Motor Vehicle Expenses	\$2,000.00	\$0.00	\$2,000.00	\$1,670.00	\$0.00	-100.00%
13	1308 2	2130820	OTH ECON - Communication Expenses	\$500.00	\$0.00	\$500.00	\$420.00	\$345.30	-17.79%
13	1308 2	2130865	OTH ECON - Standpipe Maintenance/Operations						
13	1308 2	2130865 W0262	Stand Pipes	\$50,400.00	\$0.00	\$50,400.00	\$42,010.00	\$28,234.45	-32.79%
13	1308 2	2130887	OTH ECON - Other Expenditure						
13	1308 2	2130887 CD001	Community Development Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	1308 2	2130887 CD003	Anzac Day	\$0.00	\$0.00	\$0.00	\$0.00	\$192.83	
13	1308 2	2130887 CD004	Community Development Events	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	1308 2	2130887 CD006	Christmas / Gala Night	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
13	1308 2	2130887 CD026	Remembrance Day & Long Tan Day	\$0.00	\$0.00	\$0.00	\$0.00	\$170.06	
13	1308 2	2130887 CD036	Merredin Show	\$0.00	\$0.00	\$0.00	\$0.00	\$2,774.90	
13	1308 2	2130899	OTH ECON - Administration Allocated	\$103,700.00	\$2,400.00	\$106,100.00	\$88,420.00	\$76,384.18	-13.61%
Operating Expenditure Total				\$156,600.00	\$2,400.00	\$159,000.00	\$132,520.00	\$108,101.72	
13	1308 3	3130821	OTH ECON - Standpipe Income	-\$8,500.00	\$6,500.00	-\$2,000.00	-\$1,670.00	-\$1,045.85	-37.37%
13	1302 3	3130835 CDI034	Events Trailer Hire	-\$400.00	\$0.00	-\$400.00	-\$340.00	-\$218.20	-35.82%
Operating Income Total				-\$8,900.00	\$6,500.00	-\$2,400.00	-\$2,010.00	-\$1,264.05	
13	1308 4	4130890	OTH ECON - Infrastructure Other (Capital)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Expenditure Total				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Other Economic Services Total				\$147,700.00	\$8,900.00	\$156,600.00	\$130,510.00	\$106,837.67	
Economic Services Total				\$823,600.00	\$47,580.00	\$871,180.00	\$721,144.00	\$634,212.48	
14	1401 2	2140187	PRIVATE - Other Expenses						
14	1401 2	2140187 PW000	Private Works General (Budgeting Only)	\$13,200.00	\$0.00	\$13,200.00	\$11,000.00	\$4,735.71	-56.95%
14	1401 2	2140187 PW060	Demolition of Shed - 16 Solomon Street	\$0.00	\$0.00	\$0.00	\$0.00	\$2,150.00	
14	1401 2	2140187 PW061	151-159 Todd Street - Bush Fire Prevention	\$0.00	\$0.00	\$0.00	\$0.00	\$208.56	
14	1401 2	2140187 PW062	52 Barrack Street - Gravel	\$0.00	\$0.00	\$0.00	\$0.00	\$43.85	
Operating Expenditure Total				\$13,200.00	\$0.00	\$13,200.00	\$11,000.00	\$7,138.12	
14	1401 3	3140120	PRIVATE - Private Works Income	-\$13,200.00	\$0.00	-\$13,200.00	-\$11,000.00	-\$11,784.36	7.13%
Operating Income Total				-\$13,200.00	\$0.00	-\$13,200.00	-\$11,000.00	-\$11,784.36	
Private Works Total				\$0.00	\$0.00	\$0.00	\$0.00	-\$4,646.24	
14	1402 2	2140200	ADMIN - Employee Costs	\$1,672,100.00	\$45,000.00	\$1,717,100.00	\$1,437,270.00	\$1,225,130.95	-14.76%
14	1402 2	2140203	ADMIN - Uniforms	\$8,000.00	\$0.00	\$8,000.00	\$6,670.00	\$3,357.05	-49.67%
14	1402 2	2140204	ADMIN - Training & Development	\$65,000.00	\$0.00	\$65,000.00	\$54,170.00	\$33,760.99	-37.68%
14	1402 2	2140206	ADMIN - Fringe Benefits Tax (FBT)	\$75,000.00	\$0.00	\$75,000.00	\$56,250.00	\$61,427.14	9.20%
14	1402 2	2140210	ADMIN - Motor Vehicle Expenses	\$38,000.00	\$0.00	\$38,000.00	\$31,670.00	\$31,174.40	-1.56%
14	1402 2	2140215	ADMIN - Printing and Stationery	\$23,000.00	\$0.00	\$23,000.00	\$19,170.00	\$14,016.32	-26.88%
14	1402 2	2140216	ADMIN - Postage and Freight	\$8,000.00	\$0.00	\$8,000.00	\$6,670.00	\$5,518.57	-17.26%
14	1402 2	2140220	ADMIN - Communication Expenses	\$16,500.00	\$0.00	\$16,500.00	\$13,750.00	\$12,692.16	-7.69%
14	1402 2	2140221	ADMIN - Information Technology						
14	1402 2	2140221 W0060	Corporate Business System	\$65,000.00	\$12,000.00	\$77,000.00	\$64,170.00	\$54,492.48	-15.08%
14	1402 2	2140221 W0061	3Rd Party Mtce Agreements	\$70,000.00	\$10,000.00	\$80,000.00	\$66,670.00	\$74,955.00	12.43%
14	1402 2	2140221 W0062	Other Computer Software Expenses	\$90,100.00	-\$8,400.00	\$81,700.00	\$68,080.00	\$45,881.22	-32.61%

14	1402	2	2140221	W0066	It Equipment	\$40,000.00	\$0.00	\$40,000.00	\$33,330.00	\$15,968.71	-52.09%
14	1402	2	2140222		ADMIN - Security	\$1,000.00	\$0.00	\$1,000.00	\$500.00	\$225.00	-55.00%
14	1402	2	2140223		ADMIN - Equipment and Furniture (Op)	\$10,000.00	\$0.00	\$10,000.00	\$8,330.00	\$0.00	-100.00%
14	1402	2	2140225		ADMIN - WHS	\$10,000.00	\$2,500.00	\$12,500.00	\$10,410.00	\$1,227.46	-88.21%
14	1402	2	2140226		ADMIN - Office Equipment Mtce	\$5,000.00	\$0.00	\$5,000.00	\$4,170.00	\$0.00	-100.00%
14	1402	2	2140230		ADMIN - Insurance Expenses (Other than Bldg and W/Con	\$93,000.00	-\$9,000.00	\$84,000.00	\$70,000.00	\$83,725.11	19.61%
14	1402	2	2140240		ADMIN - Advertising and Promotion	\$14,000.00	\$0.00	\$14,000.00	\$11,670.00	\$9,115.15	-21.89%
14	1402	2	2140242		ADMIN - Long Service Leave	\$0.00	\$28,400.00	\$28,400.00	\$23,670.00	\$28,410.86	20.03%
14	1402	2	2140252		ADMIN - Consultants	\$33,000.00	\$35,000.00	\$68,000.00	\$56,670.00	\$42,930.54	-24.24%
14	1402	2	2140265		ADMIN - Grounds Maintenance	\$15,300.00	\$0.00	\$15,300.00	\$12,750.00	\$12,513.08	-1.86%
14	1402	2	2140282		ADMIN - Bad Debts Expense	\$2,000.00	\$0.00	\$2,000.00	\$1,670.00	\$166.50	-90.03%
14	1402	2	2140284		ADMIN - Audit Fees	\$40,000.00	-\$10,000.00	\$30,000.00	\$25,000.00	\$29,340.00	17.36%
14	1402	2	2140285		ADMIN - Legal Expenses	\$15,000.00	\$20,000.00	\$35,000.00	\$29,170.00	\$27,410.73	-6.03%
14	1402	2	2140286		ADMIN - Expensed Minor Asset Purchases	\$6,700.00	\$0.00	\$6,700.00	\$5,580.00	\$537.26	-90.37%
14	1402	2	2140287		ADMIN - Other Expenses	\$30,000.00	\$0.00	\$30,000.00	\$25,000.00	\$21,808.39	-12.77%
14	1402	2	2140288		ADMIN - Building Operations						
14	1402	2	2140288	BO001	Administration Building - Building Operations	\$38,200.00	\$0.00	\$38,200.00	\$31,840.00	\$31,161.93	-2.13%
14	1402	2	2140289		ADMIN - Building Maintenance						
14	1402	2	2140289	BM001	Administration Building - Building Maintenance	\$12,000.00	\$0.00	\$12,000.00	\$10,000.00	\$13,064.85	30.65%
14	1402	2	2140292		ADMIN - Depreciation	\$104,400.00	-\$1,000.00	\$103,400.00	\$86,160.00	\$60,787.25	-29.45%
14	1402	2	2140299		ADMIN - Administration Overheads Recovered	-\$2,593,100.00	-\$110,200.00	-\$2,703,300.00	-\$2,252,760.00	-\$1,909,604.55	-15.23%
Operating Expenditure Total						\$7,200.00	\$14,300.00	\$21,500.00	\$17,700.00	\$31,194.55	
General Administration Overheads Total						\$7,200.00	\$14,300.00	\$21,500.00	\$17,700.00	\$31,194.55	
14	1403	2	2140300		PWO - Employee Costs	\$954,500.00	\$0.00	\$954,500.00	\$800,570.00	\$667,715.77	-16.59%
14	1403	2	2140301		PWO - Unrecognised Staff Liabilities	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
14	1403	2	2140303		PWO - Uniforms	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
14	1403	2	2140304		PWO - Training & Development	\$40,000.00	\$37,000.00	\$77,000.00	\$64,170.00	\$72,923.92	13.64%
14	1403	2	2140305		PWO - Recruitment	\$1,200.00	\$800.00	\$2,000.00	\$1,670.00	\$1,546.60	-7.39%
14	1403	2	2140310		PWO - Motor Vehicle Expenses	\$61,000.00	\$0.00	\$61,000.00	\$50,830.00	\$36,593.11	-28.01%
14	1403	2	2140311		PWO - Consultancy	\$70,000.00	-\$30,000.00	\$40,000.00	\$33,330.00	\$24,467.40	-26.59%
14	1403	2	2140315		PWO - Printing and Stationery	\$2,000.00	\$0.00	\$2,000.00	\$1,660.00	\$590.23	-64.44%
14	1403	2	2140320		PWO - Communication Expenses	\$1,500.00	\$1,500.00	\$3,000.00	\$2,500.00	\$1,934.67	-22.61%
14	1403	2	2140323		PWO - Sick Pay	\$44,000.00	\$0.00	\$44,000.00	\$35,542.00	\$25,046.72	-29.53%
14	1403	2	2140324		PWO - Annual Leave	\$111,900.00	\$0.00	\$111,900.00	\$90,384.00	\$87,635.15	-3.04%
14	1403	2	2140325		PWO - Public Holidays	\$50,000.00	-\$10,000.00	\$40,000.00	\$33,330.00	\$26,999.71	-18.99%
14	1403	2	2140328		PWO - Supervision	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
14	1403	2	2140330		PWO - WHS and Toolbox Meetings	\$28,000.00	\$8,000.00	\$36,000.00	\$30,000.00	\$29,056.41	-3.15%
14	1403	2	2140341		PWO - Subscriptions & Memberships	\$15,000.00	\$5,000.00	\$20,000.00	\$16,670.00	\$13,732.50	-17.62%
14	1403	2	2140365		PWO - Maintenance/Operations	\$4,300.00	\$0.00	\$4,300.00	\$3,580.00	\$40.82	-98.86%
14	1403	2	2140386		PWO - Expensed Minor Asset Purchases	\$2,500.00	\$2,500.00	\$5,000.00	\$4,170.00	\$4,751.68	13.95%
14	1403	2	2140387		PWO - Other Expenses	\$8,500.00	\$0.00	\$8,500.00	\$7,090.00	\$4,957.80	-30.07%
14	1403	2	2140392		PWO - Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

14	1403	2	2140393	PWO - LESS Allocated to Works (PWO's)	-\$1,799,000.00	-\$26,200.00	-\$1,825,200.00	-\$1,521,010.00	-\$1,279,791.11	-15.86%
14	1403	2	2140399	PWO - Administration Allocated	\$415,000.00	\$9,400.00	\$424,400.00	\$353,670.00	\$305,536.77	-13.61%
Operating Expenditure Total										
14	1403	3	3140301	PWO - Other Reimbursements	\$10,400.00	-\$2,000.00	\$8,400.00	\$8,156.00	\$23,738.15	
Operating Income Total										
Public Works Overheads Total				\$10,300.00	-\$2,000.00	\$8,300.00	\$8,076.00	\$23,738.15		
14	1404	2	2140400	POC - Internal Plant Repairs - Wages & O/Head	\$106,800.00	-\$20,000.00	\$86,800.00	\$72,330.00	\$14,737.17	-79.63%
14	1404	2	2140411	POC - External Parts & Repairs	\$283,200.00	\$15,000.00	\$298,200.00	\$248,510.00	\$168,181.34	-32.32%
14	1404	2	2140412	POC - Fuels and Oils	\$200,000.00	\$0.00	\$200,000.00	\$166,670.00	\$189,420.34	13.65%
14	1404	2	2140413	POC - Tyres and Tubes	\$20,000.00	\$0.00	\$20,000.00	\$16,670.00	\$8,175.12	-50.96%
14	1404	2	2140416	POC - Licences/Registrations	\$12,000.00	\$0.00	\$12,000.00	\$10,000.00	\$1,626.95	-83.73%
14	1404	2	2140417	POC - Insurance Expenses	\$30,400.00	-\$1,700.00	\$28,700.00	\$23,920.00	\$28,742.13	20.16%
14	1404	2	2140418	POC - Expendable Tools / Consumables	\$5,000.00	\$0.00	\$5,000.00	\$4,170.00	\$3,636.18	-12.80%
14	1404	2	2140492	POC - Depreciation	\$371,400.00	\$0.00	\$371,400.00	\$309,500.00	\$274,330.75	-11.36%
14	1404	2	2140494	POC - LESS Plant Operation Costs Allocated to Works	-\$918,400.00	\$0.00	-\$918,400.00	-\$765,330.00	-\$641,804.09	-16.14%
Operating Expenditure Total				\$110,400.00	-\$6,700.00	\$103,700.00	\$86,440.00	\$47,045.89		
14	1404	3	3140410	POC - Fuel Tax Credits Grant Scheme	-\$23,500.00	-\$2,500.00	-\$26,000.00	-\$21,670.00	-\$27,660.24	27.64%
Operating Income Total										
Plant Operating Costs Total				\$86,900.00	-\$9,200.00	\$77,700.00	\$64,770.00	\$19,385.65		
14	1405	2	2140500	SAL - Gross Salary and Wages	\$4,280,400.00	-\$4,280,400.00	\$0.00	\$0.00	\$0.00	
14	1405	2	2140501	SAL - LESS Salaries & Wages Allocated	-\$4,280,400.00	\$4,280,400.00	\$0.00	\$0.00	\$0.00	
14	1405	2	2140503	SAL - Workers Compensation Expense	\$6,000.00	\$34,000.00	\$40,000.00	\$33,330.00	\$45,718.39	37.17%
14	1405	2	2140505	SAL - Salary Sacrifice	\$27,000.00	\$0.00	\$27,000.00	\$22,500.00	\$21,140.60	-6.04%
14	1405	2	2140506	SAL - Parental Leave Payment (Government)	\$0.00	\$30,000.00	\$30,000.00	\$25,000.00	\$28,424.55	13.70%
Operating Expenditure Total				\$33,000.00	\$64,000.00	\$97,000.00	\$80,830.00	\$95,283.54		
14	1405	3	3140501	SAL - Reimbursement - Workers Compensation	-\$6,000.00	-\$34,000.00	-\$40,000.00	-\$33,330.00	-\$45,531.68	36.61%
14	1405	3	3140502	SAL - Reimbursement - Parental Leave	\$0.00	-\$30,000.00	-\$30,000.00	-\$25,000.00	-\$31,779.00	27.12%
14	1405	3	3140503	SAL - Reimbursement - Salary Sacrifice	-\$27,000.00	\$0.00	-\$27,000.00	-\$22,500.00	-\$22,209.66	-1.29%
Operating Income Total										
Salaries And Wages Total				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$4,236.80	
14	1407	2	2140760	UNCLASS - Unclassified Expenditure						
14	1407	2	2140760	W0238 Land And Building Operating Ceaca	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
14	1407	2	2140761	UNCLASS - Insurance Expenditure	\$0.00	\$0.00	\$0.00	\$0.00	\$10,889.25	
Operating Expenditure Total				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,889.25	
14	1407	3	3140736	UNCLASS - Insurance Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$12,551.17
Operating Income Total										
14	1407	4	4140710	UNCLASS - Buildings (Capital)						
14	1407	4	4140710	W0242 Purchase Of Land	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Capital Expenditure Total				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Unclassified Total				\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$1,661.92	
Other Property & Services Total				\$104,400.00	\$3,100.00	\$107,500.00	\$90,546.00	\$63,773.39		
Grand Total				\$9,083,397.00	-\$58,507.00	\$9,024,890.00	\$6,361,171.00	\$2,012,543.60		

Prog	Programme Description	SP	Sub-Programme Description	Type	Type Description	COA	Job	Description	Current Budget	YTD Actual	< 10%	11% to 20%	21% to 30%	31% to 40%	41% to 50%	51% to 60%	61% to 70%	71% to 80%	81% to 90%	91% to 100%	> 101%	
03	General Purpose Funding	0303	Reserve Transfers	4	Capital Expenditure	4030381		INVEST - Transfer to Employee Entitlement Reserve	\$6,900.00	\$6,414.38											92.96%	
03	General Purpose Funding	0303	Reserve Transfers	4	Capital Expenditure	4030383		INVEST - Transfer to Plant Replacement Reserve	\$100,600.00	\$12,403.52	12.33%											
03	General Purpose Funding	0303	Reserve Transfers	4	Capital Expenditure	4030384		INVEST - Transfer to Building Reserve	\$40,300.00	\$19,107.73		47.41%										
03	General Purpose Funding	0303	Reserve Transfers	4	Capital Expenditure	4030385		INVEST - Transfer to Land and Development Reserve	\$29,200.00	\$27,230.16											93.25%	
03	General Purpose Funding	0303	Reserve Transfers	4	Capital Expenditure	4030386		INVEST - Transfer to ICT Reserve	\$6,000.00	\$4,998.47											83.31%	
03	General Purpose Funding	0303	Reserve Transfers	4	Capital Expenditure	4030387		INVEST - Transfer to Disaster Relief Fund Reserve	\$4,400.00	\$4,278.67											97.24%	
03	General Purpose Funding	0303	Reserve Transfers	4	Capital Expenditure	4030389		INVEST - Transfer to Cummings Street Units Reserve	\$1,100.00	\$1,325.32											120.48%	
03	General Purpose Funding	0303	Reserve Transfers	4	Capital Expenditure	4030390		INVEST - Transfer to Waste Management Reserve	\$6,900.00	\$6,482.43											93.95%	
03	General Purpose Funding	0303	Reserve Transfers	4	Capital Expenditure	4030391		INVEST - Transfer to Unspent Grants Reserve	\$3,700.00	\$6,377.29											172.36%	
03	General Purpose Funding	0303	Reserve Transfers	4	Capital Expenditure	4030393		INVEST - Transfer to Recreation Facilities Reserve	\$66,900.00	\$15,763.76	23.56%										146.81%	
03	General Purpose Funding	0303	Reserve Transfers	4	Capital Expenditure	4030394		INVEST - Transfer to Apex Park Redevelopment Reserve	\$3,528.00	\$5,179.510												
03	General Purpose Funding	0303	Reserve Transfers	4	Capital Expenditure	4030395		INVEST - Transfer to Merredin-Narembeen Road	\$430,900.00	\$239,146.580		55.50%										
04	Governance	0401	Members of Council	4	Capital Expenditure	4040130		MEMBERS - Plant & Equipment (Capital)	\$0.00	\$0.00												
05	Law Order and Public Safety	0505	ESL BFB - Plant & Equipment (Capital)	4	Capital Expenditure	4050530		ESL BFB - Plant & Equipment (Capital)	\$548,200.00	\$0.00												
05	Law Order and Public Safety	0506	ESL SES - Plant & Equipment (Capital)	4	Capital Expenditure	4050630		ESL SES - Plant & Equipment (Capital)	\$145,700.00	\$0.00												
08	Education & Welfare	0804	Aged & Disabled - Senior Citizens Centres	4	Capital Expenditure	4080482		SENIORS - Loan Principal Repayments		\$99,461.53												
08	Education & Welfare	0804	Aged & Disabled - Senior Citizens Centres	4	Capital Expenditure	4080482	LP215	Principal Loan 215	\$36,800.00	\$0.00	0.00%											
08	Education & Welfare	0804	Aged & Disabled - Senior Citizens Centres	4	Capital Expenditure	4080482	LP217	Principal Loan 217	\$62,300.00	\$0.00	0.00%											
09	Housing	0902	Other Housing	4	Capital Expenditure	4090210		OTH HOUSE - Building (Capital)													77.97%	
09	Housing	0902	Other Housing	4	Capital Expenditure	4090210	BC032	House 9 Cummings Crescent - Building (Capital)	\$12,300.00	\$9,590.00												97.00%
09	Housing	0902	Other Housing	4	Capital Expenditure	4090210	BC033	House 13 Cummings Crescent - Building (Capital)	\$17,000.00	\$16,490.00												99.11%
09	Housing	0902	Other Housing	4	Capital Expenditure	4090210	BC035	House 4 Cohn Street - Building (Capital)	\$3,800.00	\$3,766.00												
09	Housing	0902	Other Housing	4	Capital Expenditure	4090210	BC042	House 44 Jackson Way - Building (Capital)	\$25,000.00	\$0.00	0.00%											
10	Community Amenities	1001	Sanitation - General	4	Capital Expenditure	4100130	LC022	SAN - Plant & Equipment (Capital)	\$40,000.00	\$0.00	0.00%											
10	Community Amenities	1001	Sanitation - General	4	Capital Expenditure	4100110																
10	Community Amenities	1001	Sanitation - General	4	Capital Expenditure	4100110	LC041	Merredin Landfill - Tip Shop	\$15,000.00	\$0.00	0.00%											
10	Community Amenities	1001	Sanitation - General	4	Capital Expenditure	4100180		SAN - Infrastructure Other (Capital)														
10	Community Amenities	1001	Sanitation - General	4	Capital Expenditure	4100180	LC002	E-Waste Recycling & Re-Use Facility	\$105,000.00	\$105,231.99												
10	Community Amenities	1005	Protection of the Environment	4	Capital Expenditure	4100590		ENVIRON - Infrastructure Other (Capital)														
10	Community Amenities	1005	Protection of the Environment	4	Capital Expenditure	4100590	EC001	EV Charges	\$9,000.00	\$9,674.00											107.49%	
11	Recreation & Culture	1101	Public Halls And Civic Centres	4	Capital Expenditure	4110110		HALLS - Building (Capital)														
11	Recreation & Culture	1101	Public Halls And Civic Centres	4	Capital Expenditure	4110110	BC006	Women's Rest Centre Building - Building (Capital)	\$12,600.00	\$12,575.08											99.80%	
11	Recreation & Culture	1102	Swimming Areas And Beaches	4	Capital Expenditure	4110290		SWIM AREAS - Infrastructure Other (Capital)														
11	Recreation & Culture	1102	Swimming Areas And Beaches	4	Capital Expenditure	4110290	SC041	Pool Bowl	\$5,000.00	\$0.00	0.00%											
11	Recreation & Culture	1102	Swimming Areas And Beaches	4	Capital Expenditure	4110210		SWIM AREAS - Building (Capital)														
11	Recreation & Culture	1102	Swimming Areas And Beaches	4	Capital Expenditure	4110210	SC042	Pool - Septic System	\$12,000.00	\$11,900.00											99.17%	
11	Recreation & Culture	1102	Swimming Areas And Beaches	4	Capital Expenditure	4110210	BC020	Swimming Pool (Capital)	\$50,000.00	\$0.00	0.00%											
11	Recreation & Culture	1102	Swimming Areas And Beaches	4	Capital Expenditure	4110230		SWIM AREAS - Plant & Equipment (Capital)														
11	Recreation & Culture	1102	Swimming Areas And Beaches	4	Capital Expenditure	4110230	SC043	Pool - Filtration System	\$12,000.00	\$11,736.40											97.80%	
11	Recreation & Culture	1103	Other Recreation And Sport	4	Capital Expenditure	4110310		REC - Other Rec Facilities Building (Capital)														
11	Recreation & Culture	1103	Other Recreation And Sport	4	Capital Expenditure	4110310	BC085	MRCLC - Building (Capital)	\$87,500.00	\$5,677.28	6.49%											
11	Recreation & Culture	1103	Other Recreation And Sport	4	Capital Expenditure	4110320		REC - Other Rec Facilities Plant & Equipment (Capital)	\$12,500.00	\$12,477.30											99.82%	
11	Recreation & Culture	1103	Other Recreation And Sport	4	Capital Expenditure	4110320	PC001	REC - Infrastructure Parks & Gardens (Capital)														
11	Recreation & Culture	1103	Other Recreation And Sport	4	Capital Expenditure	4110370		Apex Park Revitalisation	\$4,386,185.00	\$968,750.07	22.09%											
11	Recreation & Culture	1103	Other Recreation And Sport	4	Capital Expenditure	4110370	PC007	Cbd Redevelopment	\$3,381,343.00	\$232,226.29	6.87%											
11	Recreation & Culture	1103	Other Recreation And Sport	4	Capital Expenditure	4110370	PC007A	Town Centre - Lrci P4B	\$0.00	\$388.0												

Prog	Programme Description	SP	Sub-Programme Description	Type	Type Description	COA	Job	Description	Current Budget	YTD Actual	< 10%	11% to 20%	21% to 30%	31% to 40%	41% to 50%	51% to 60%	61% to 70%	71% to 80%	81% to 90%	91% to 100%	> 101%
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120145 R2R014	R2R Nukarni West Rd - Resurfacing			\$56,100.00	\$15,520.00											
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120145 R2R017	R2R Fewster Rd - Resurfacing			\$104,600.00	\$0.00	0.00%										
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120145 R2R063	R2R Korbelka Rd - Resurfacing			\$99,400.00	\$0.00	0.00%										
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120145 R2R072	Crooks Road (R2R)			\$54,100.00	\$0.00	0.00%										
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120145 R2R090	R2R Goldfields Road			\$202,300.00	\$25,478.44			12.59%								
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120145 R2R179	Bower Street (R2R)			\$50,000.00	\$0.00	0.00%										
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120146	ROADC - Roads Outside BUA - Gravel - Roads to Recovery															
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120149	ROADC - Roads Outside BUA - Sealed - Regional Road Group															
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120149 RRG001	RRG Chandler-Merredin - Resurfacing			\$54,200.00	\$0.00											
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120149 RRG003	Bullshead Road (RRG)			\$106,600.00	\$88,613.00											83.13%
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120149 RRG072	Crooks Road (RRG)			\$108,100.00	\$2,850.00											
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120150 RRG090	Goldfields Road (RRG)			\$404,600.00	\$151,661.81			37.48%								
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120149 RRG239	Merredin-Narembeen Road (Capital)			\$0.00	\$0.00											
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120150	ROADC - Roads Outside BUA - Gravel - Regional Road Group															
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120150 RRG015	Burracoppin South Road (RRG)			\$0.00	\$0.00											
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120165	ROADC - Drainage Built Up Area (Capital)															
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120165	Drainage - Capital			\$50,000.00	\$0.00	0.00%										
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120168	ROADC - Kerbing (Capital)															
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120168 KC166	Mill Street - Kerbing			\$35,000.00	\$35,000.00											
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120168 KC179	Bower Street - Kerbing			\$0.00	\$0.00											
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120170	ROADC - Footpaths and Cycleways (Capital)															
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120170 FC000	Footpath Construction General (Budgeting Only)															
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120170 FC153	Throssell Road - Footpath			\$4,960.00	\$0.00	0.00%										
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120170 FC148	Caw Street - Footpath			\$36,800.00	\$39,800.00											108.15%
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120170 FCW002	Roy Little Park - Footpath			\$5,040.00	\$0.00	0.00%										
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120170 PC000	Pram Crossings - Footpath			\$6,000.00	\$0.00	0.00%										
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120190	ROADC - Infrastructure Other (Capital)															
12	Transport	1201	Construction - Streets, Roads, Bridges & Depots 4	Capital Expenditure	4120190 PP172	Footpath Construction General (Budgeting Only)			\$15,000.00	\$0.00	0.00%										
12	Transport	1203	Road Plant Purchases	4	4120330	PLANT - Plant & Equipment (Capital)			\$600,000.00	\$349,818.74			58.30%								
12	Transport	1207	Water Transport Facilities	4	4120790	WATER - Infrastructure Other (Capital)															
12	Transport	1207	Water Transport Facilities	4	4120790 WC002	Watersmart Farms - Desalination Project			\$100,000.00	\$69,349.16			69.35%								
12	Transport	1207	Water Transport Facilities	4	4120790 WC003	Merredin Recycled Water Network Upgrade (Capital)			\$180,000.00	\$73,901.50											
13	Economic Services	1308	Other Economic Services	4	4130890	OTH ECON - Infrastructure Other (Capital)			\$0.00	\$0.00											
14	Other Property & Services	1407	Unclassified	4	4140710	UNCLASS - Buildings (Capital)															
14	Other Property & Services	1407	Unclassified	4	4140710 W0242	Purchase Of Land			\$0.00	\$0.00											

Summary

420	Loan Liability (Current)	\$99,100.00	\$99,461.53
509	Land	\$0.00	\$48,098.36
512	Buildings	\$335,100.00	
520	Furniture & Equipment	\$0.00	\$0.00
530	Plant & Equipment	\$1,352,600.00	\$368,496.04
540	Infrastructure Roads	\$4,312,300.00	\$2,597,723.84
550	Infrastructure Drainage	\$50,000.00	\$0.00
560	Infrastructure Footpaths	\$52,800.00	\$39,800.00
570	Infrastructure Parks & Ovals	\$8,966,528.00	\$1,335,704.71
590	Infrastructure Other	\$438,000.00	\$281,793.05
701	Cashed Back Reserves	\$700,428.00	\$348,707.82

\$16,306,856.00 \$5,119,785.35

31.40%

31.40%

49.78%

64.34%

75.38%

27.24%

14.90%

49.78%

Shire of Merredin
Monthly Investment Report

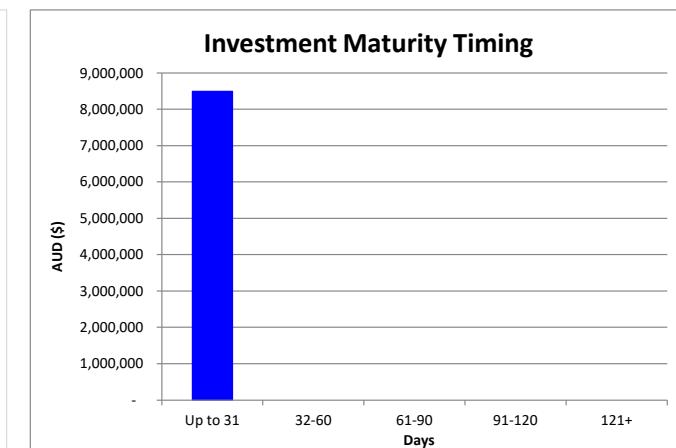
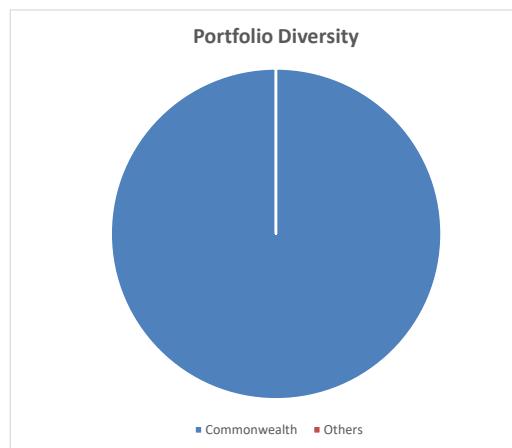
For the period ending: **30th April 2024**

Compliance

The Investments outlined below have been undertaken in accordance with the Council adopted Policy

Deposit Ref	Deposit Date	Institution	Term (Days)	Maturity Date	Invested Interest rates	Expected Interest	Amount Invested (Days)					Total	Interest on Investments					
							Up to 31	32-60	61-90	91-120	121+		Annual Budget	Year to Date Budget	Year to Date Actual			
General Municipal																		
Comm On Call	30/04/2024	Commonwealth	0	At Call	0.25%	-	1,465,104					1,465,104	-					
							Subtotal	-	1,465,104	-	-	-	-	1,465,104	130,000	108,330	141,177	
Cash Backed Reserves																		
Reserves	30/04/2024	Commonwealth		At Call	3.75%	-	7,034,281					7,034,281						
							Subtotal	-	7,034,281	-	-	-	-	7,034,281	221,528	184,610	199,008	
							Subtotal	-	-	-	-	-	-	-	-	0		
							Total Funds Invested	-	8,499,384	-	-	-	-	8,499,384	351,528	292,940	340,185	

Deposit Ref	Deposit Date	Term (Days)	Invested Interest rates	Maturity Date	Amount Invested	Percentage of Portfolio
Commonwealth						
Comm On Call	30/04/2024	0	0.25%	At Call	1,465,104	
Reserves	30/04/2024	0	3.75%	At Call	7,034,281	
			Subtotal		8,499,384	100.00%
Others						
			Subtotal		-	0.00%
			Subtotal		-	0.00%
			Total Funds Invested		8,499,384	100.00%



14.2 List of Accounts Paid – April 2024

Corporate Services



Responsible Officer:	Leah Boehme, EMCS
Author:	As above
Legislation:	<i>Local Government Act 1995</i> <i>Local Government (Financial Management) Regulations 1996</i>
File Reference:	Nil
Disclosure of Interest:	Nil
Attachments:	Attachment 14.2A - Payments Listing April 2024

Purpose of Report



Executive Decision



Legislative Requirement

For Council to receive the schedule of accounts paid for the month of April 2024.

Background

The attached list of accounts paid during the month of April 2024, under Delegated Authority, is provided for Council's information and endorsement.

Comment

Nil

Policy Implications

Nil

Statutory Implications

As outlined in the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

Strategic Implications

Ø Strategic Community Plan

Theme: 4. Communication and Leadership

Service Area Objective: 4.2.2 The Shire is progressive while exercising responsible stewardship of its built, natural and financial resources

Priorities and Strategies for Change: Nil

Ø Corporate Business Plan

Theme: 4. Communication and Leadership
Priorities: Nil
Objectives: 4.2 Decision Making

Sustainability Implications

Ø Strategic Resource Plan

Compliance with the *Local Government (Administration) Regulations 1996* and to also give Council some direction regarding its management of finance over an extended period of time.

Risk Implications

Council would be contravening the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* should this item not be presented.

Financial Implications

All liabilities settled have been in accordance with the Annual Budget provisions.

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr Anderson Seconded: Cr Simmonds

83391 That Council RECEIVE the schedule of accounts paid during April 2024 as listed, covering cheques, EFT's, directly debited payments and wages, as numbered and totaling \$1,297,924.09 from the Merredin Shire Council Municipal bank account and \$0 from the Merredin Shire Council Trust bank account.

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

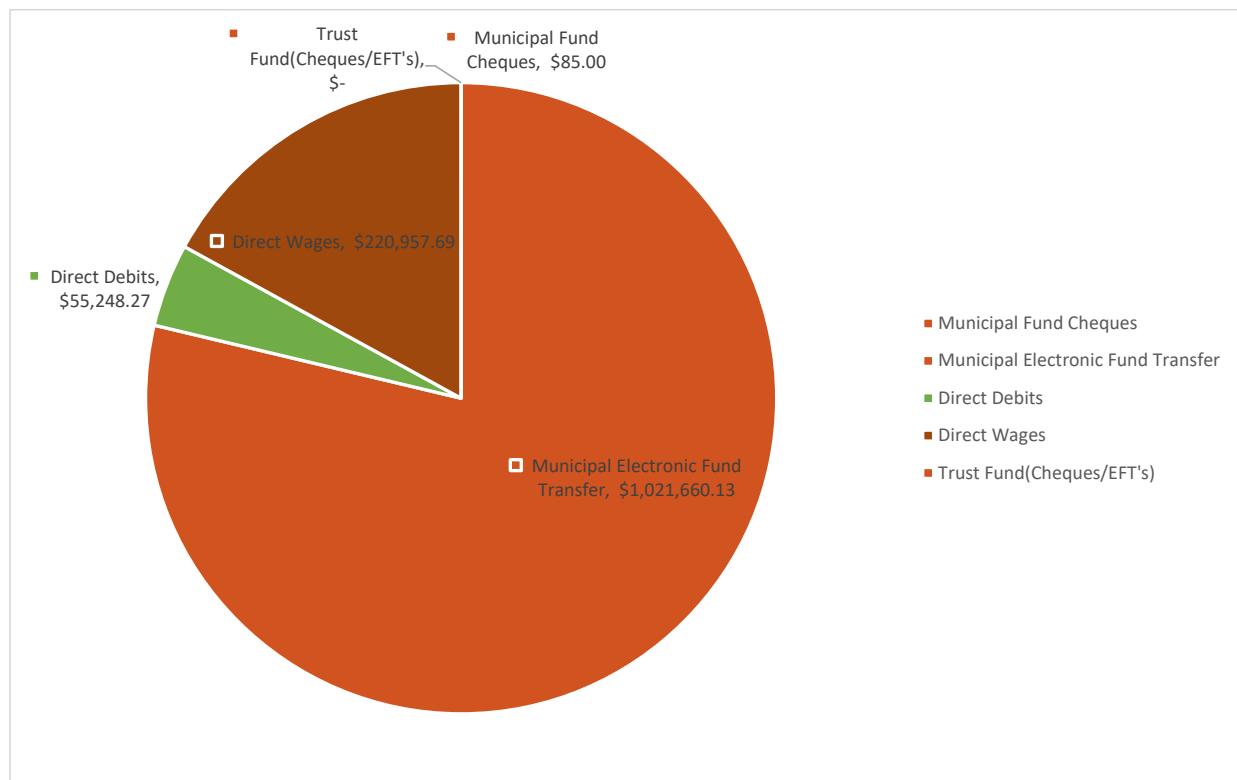
Against: Nil



SUMMARY OF PAYMENTS FOR THE PERIOD

1/4/2024 to 30/4/2024

Account	Cheque No's	Total
Municipal Fund Cheques	25522	-\$ 58.00
Municipal Electronic Fund Transfer	EFT27073 - EFT27209	-\$ 1,021,660.13
Direct Debits	DD3243.1 - DD13288.1	-\$ 55,248.27
Direct Wages	19/3/2024 - 16/4/2024	-\$ 220,957.69
Trust Fund(Cheques/EFT's)	NIL	\$ -
TOTAL		-\$ 1,297,924.09



LIST OF ACCOUNTS PAID & SUBMITTED TO COMMITTEE 2024

Municipal Cheque Payments April 2024				
Chq/EFT	Date	Name	Description	Amount
25522	11/04/2024	DEPARTMENT OF TRANSPORT	1HWT911 Registration to 30/6/2024	-\$ 58.00
			Cheque Payments Total	-\$ 58.00
Municipal Electronic Funds Transfer April 2024				
EFT27073	03/04/2024	THE AUSTRALIAN WORKERS UNION	Payroll Deductions/Contributions	-\$ 84.00
EFT27074	03/04/2024	AUSTRALIAN SERVICES UNION	Payroll Deductions/Contributions	-\$ 79.50
EFT27075	03/04/2024	DEPUTY CHILD SUPPORT REGISTRAR	Payroll Deductions/Contributions	-\$ 166.24
EFT27076	03/04/2024	SALARY PACKAGING AUSTRALIA	Salary Sacrifice for Employees	-\$ 1,089.42
EFT27077	11/04/2024	APEX LOCKSMITH PTY LTD	Supply Guardall GDF2000 2 Drawer Safe incl Freight to	-\$ 1,941.00
EFT27078	11/04/2024	AUSTRALIA POST	postage charges	-\$ 473.73
EFT27079	11/04/2024	AVON WASTE	Waste collection charges	-\$ 19,099.44
EFT27080	11/04/2024	AXFORD PLUMBING & GAS PTY LTD *PREVIOUS AUSWEST PLUMBING	Cummings unit 3 - Replace cistern	-\$ 416.13
EFT27081	11/04/2024	ARMADALE MOWER WORLD	IMPELLER W/A VX4 BLOWER BLOWER OUTLET TUB QUOTE	-\$ 621.90
EFT27082	11/04/2024	RON BATEMAN & CO	Freight 25 Boxes of Eastern Wheatbelt Visitor Guide to	-\$ 861.40
EFT27083	11/04/2024	BARTLETT MECHANICAL PTY LTD	Quarterly service for Merredin SES emergency back up	-\$ 297.00
EFT27084	11/04/2024	BUILDING AND ENERGY, DEPARTMENT OF MINES, INDUSTRY REGULATION AND SAFETY	BSL Payable March 2024	-\$ 616.33
EFT27085	11/04/2024	BGC QUARRIES	7mm Aggregate	-\$ 5,819.66
EFT27086	11/04/2024	BOC LIMITED	Part FNY Rog8F Cellamix 55 F Size	-\$ 147.70
EFT27087	11/04/2024	BETTA CANVAS	Repair of pool canvas	-\$ 1,320.00
EFT27088	11/04/2024	BEILBY DOWNING TEAL PTY LTD	Chief Executive Officer Recruitment Services	-\$ 6,639.09
EFT27089	11/04/2024	COMFORTSTYLE FURNITURE & BEDDING PTY LTD	Replacement Office Chairs for staff	-\$ 4,839.00
EFT27090	11/04/2024	COCKIES AG	Liquid Chlorine 10 x 20L	-\$ 450.00
EFT27091	11/04/2024	DAVE'S TREE SERVICE	Tree Lopping Services as per Rodney's Grinding List	-\$ 2,860.00
EFT27092	11/04/2024	GEOFFREY ALAN DAVIES	Cat Trap Bond Refund	-\$ 100.00
EFT27093	11/04/2024	DEVON DELIGHTS	CWVC APR CONSIGNMENT	-\$ 6.00
EFT27094	11/04/2024	DUNNING'S DIRECT NORTHAM	Fuel card fee	-\$ 3.85
EFT27095	11/04/2024	DRAKEFORD'S BUILDING AND	Works to 16 Dobson	-\$ 7,194.00
EFT27096	11/04/2024	DANI'S DOMESTIC CLEANING SERVICE	Cleaning Kitchener Street - Merredin Show volunteers	-\$ 200.00
EFT27097	11/04/2024	DIMENSIONS CAFE	Councillor Bi-annual Dinner Function 2024	-\$ 1,288.10
EFT27098	11/04/2024	SANDY FLEAY	CWVC APR CONSIGNMENT	-\$ 140.00

EFT27099	11/04/2024 KIMBERLY EDWARD FERNIHOUGH	Cat Trap Bond Refund	-\$	100.00
EFT27100	11/04/2024 FEDELE BEVERAGE DISPENSE SYSTEMS	Grandstand Bar and Restuarant - Beer Line, Bar Serviceing, -	-\$	2,420.34
EFT27101	11/04/2024 GREAT EASTERN FREIGHTLINES	Freight of MRCLC Equipment	-\$	256.98
EFT27102	11/04/2024 BARBARA GREAVES	CWVC APR CONSIGNMENT	-\$	31.50
EFT27103	11/04/2024 GREAT SOUTHERN FUEL SUPPLIES		-\$	355.87
		<i>Fuel Card Purchases EMES</i>		
		3/03/2024 \$ 73.65		
		10/03/2024 \$ 85.69		
		18/03/2024 68.29		
		27/03/2024 \$ 128.24		
		Total \$ 355.87		
		<i>Fuel Card Purchases EMDS</i>	-\$	764.93
		5/03/2024 \$ 110.00		
		9/03/2024 \$ 79.05		
		10/03/2024 \$ 78.03		
		13/03/2024 \$ 104.00		
		14/03/2024 \$ 74.38		
		21/03/2024 \$ 84.02		
		23/03/2024 \$ 85.01		
		25/03/2024 \$ 81.01		
		25/03/2024 \$ 69.43		
		Total \$ 764.93		
		<i>Fuel Card Purchases MP</i>	-\$	348.34
		2/03/2024 \$ 115.18		
		4/03/2024 \$ 109.35		
		11/03/2024 \$ 62.58		
		18/03/2024 \$ 61.23		
		Total \$ 348.34		
		<i>Fuel Card Purchases EHO</i>	-\$	182.13
		13/03/2024 \$ 83.24		
		19/03/2024 \$ 98.89		
		Total \$ 182.13		
EFT27104	11/04/2024 GEARING WHEATBELT SERVICES	Cleaning Services	-\$	4,575.00
EFT27105	11/04/2024 HIMAC ATTACHMENTS	100TUNGS 100mm S4 Tungsten Auger	-\$	685.30
EFT27106	11/04/2024 DAVID HATCH	FIX PUMP AT REC GROUND	-\$	1,096.32
EFT27107	11/04/2024 JH COMPUTER SERVICES WA PTY LTD	Annual contract cost for JH Computer Services	-\$	8,459.00
EFT27108	11/04/2024 PHILLIP JOHN KUHNE	Morning Melodies on 3/4/2024 refund	-\$	15.00
EFT27109	11/04/2024 LOCAL PEST CONTROL	69a Coronation Street - Rodent and insect treatment.	-\$	176.00
EFT27110	11/04/2024 LUNA WEDDING AND EVENT SUPPLIES	Black Tablecloth x 16 White Tablecloth x 16	-\$	537.28
EFT27111	11/04/2024 NEXTRA MERREDIN NEWS & STATIONERY	Admin Stationery order	-\$	209.10
EFT27112	11/04/2024 MERREDIN PANEL & PAINT	Repair L/H/F Door Mirror as per Estimate 20637	-\$	523.22
EFT27113	11/04/2024 M & W KITCHENS & CABINETS	Customer Counter, Workstation Book Nook Cabinetry	-\$	7,645.00

EFT27114	11/04/2024 MERREDIN RURAL SUPPLIES	55208641 Roundup Ultra Max 20l	-\$	1,076.38
EFT27115	11/04/2024 MERREDIN SUPA IGA	Breakfast Supplies	-\$	352.52
EFT27116	11/04/2024 MOVAT PTY LTD ATF MOVAT TRUST	MOVAT software monthly SMS rental and SMS's Merredin	-\$	30.20
EFT27117	11/04/2024 MARGARET BUTLER	CWVC APR CONSIGNMENT	-\$	12.50
EFT27118	11/04/2024 MARKETFORCE - OMNICOM MEDIA GROUP AUSTRALIA	Advert in The West Australian - Review of Local Laws To appear on 25 January 2024	-\$	504.86
EFT27119	11/04/2024 MAARLI SERVICES PTY LTD	Caw Street Mulching as per A Tawfik agreement	-\$	1,925.00
EFT27120	11/04/2024 NIKS PLUMBING AND GAS	Swimming pool - Repair 50mm water main that is damaged by fence repair.	-\$	440.00
EFT27121	11/04/2024 NISBETS AUSTRALIA	As per Quote - 172436198 - Various Kitchen and bar supplies - consumables	-\$	3,528.43
EFT27122	11/04/2024 ANGELA NIKULINSKY T/AS STUDIO NIKULINSKY	Assorted Discounted Cards, Bookmarks & Stickers for Retail with free shipping	-\$	247.25
EFT27123	11/04/2024 PHASE 3 LANDSCAPE CONSTRUCTION	Separable Portion B+C - Apex Park	-\$	540,588.52
EFT27124	11/04/2024 CODE RESEARCH PTY LTD T/AS PWD	Premium Custom Designed Website - MRCLC	-\$	7,422.25
EFT27125	11/04/2024 TWO DOGS HOME HARDWARE	COLDMIX 64 X 20KG BAGS PALLETISED	-\$	1,927.89
EFT27126	11/04/2024 ROSS'S DIESEL SERVICE	65k Service and Repairs (inc Fire Extinguisher install)	-\$	2,736.68
EFT27127	11/04/2024 RURAL TRAFFIC SERVICES PTY LTD	26 Mar 24 - Traffic Control Provision	-\$	8,628.45
EFT27128	11/04/2024 SHERIDAN'S FOR BADGES	Shire of Merredin Badges	-\$	665.61
EFT27129	11/04/2024 SYNERGY	Electricity Charges	-\$	35,082.08
EFT27130	11/04/2024 SNAP SEND SOLVE	Snap Send Solve - 12 Mth enterprise Subscription	-\$	1,456.40
EFT27131	11/04/2024 D SAYERS MECHANICAL	Exhaust Repairs	-\$	4,263.49
EFT27132	11/04/2024 TELSTRA	Telephone charges	-\$	84.89
EFT27133	11/04/2024 PUBLIC TRANSPORT AUTHORITY	Trans WA fares	-\$	692.77
EFT27134	11/04/2024 TEAM GLOBAL EXPRESS PTY LTD (TOLL)	Freight charges	-\$	84.13
EFT27135	11/04/2024 T & B CONSTRUCTION	Throssell Street	-\$	5,119.40
EFT27136	11/04/2024 THOMO'S ARC & ALLOYS	Merredin Library - Extend stricker plate on gate by	-\$	340.56
EFT27137	11/04/2024 THE MAT GROUP	Italic I Mat for Front Entry at CWVC Relocation incl Freight	-\$	704.00
EFT27138	11/04/2024 VANGUARD PRINT	Monthly Storage & Distribution of EWVG Brochure for	-\$	211.73
EFT27139	11/04/2024 WATER CORPORATION	water charges	-\$	91.74
EFT27140	11/04/2024 WA LOCAL GOVERNMENT ASSOC.	Serving on Council eLearning (March 2024)	-\$	495.00
EFT27141	11/04/2024 WHEATBELT AUDIO VISUAL	Technician for inventory and Anzac day (dawn and mid	-\$	2,280.00
EFT27142	11/04/2024 WARD PACKAGING	As per quote number - QToo22987 - packaging for canteen	-\$	1,597.64

EFT27143	11/04/2024 WA CONTRACT RANGER SERVICES PTY	Ranger Services	-\$	4,467.38
EFT27144	11/04/2024 WHEATBELT UNIFORMS SIGNS & SAFETY	9kg fire extinguisher for Muntadgin BFB and Hines Hill BFB fire stations	-\$	440.00
EFT27145	11/04/2024 WALKER ELECTRICAL CONTRACTORS	Library Light Repairs	-\$	261.80
EFT27146	11/04/2024 WA DISTRIBUTORS PTY LTD T/A ALLWAYS FOODS	Supplies	-\$	1,013.65
EFT27147	11/04/2024 MERREDIN COMMUNITY RESOURCE CENTRE	Advertising Cummins Theatre show 'Bruce' 21st March 2024	-\$	160.00
EFT27148	12/04/2024 ASK WASTE MANAGEMENT	Separable Portion A - Landfill Closure Management Plan	-\$	9,113.50
EFT27149	12/04/2024 ACCREDIT BUILDING SURVEYING & CONSTRUCTION SERVICES PTY LTD	Remote Inspection Fee	-\$	1,265.00
EFT27150	12/04/2024 COATES	Toilet Hire - 4 Portable Toilets & 1 Disabled Portable Toilet	-\$	3,999.79
EFT27151	12/04/2024 MERREDIN CARPETS AND FLOORING CENTRE	Vinyl flooring as per Q:A0421	-\$	1,158.00
EFT27152	12/04/2024 GEARING CONSTRUCTION CONTRACTORS	Footpath Caw Street as Tendered	-\$	82,280.00
EFT27153	12/04/2024 LIBERTY OIL RURAL PTY LTD	Diesel	-\$	12,807.90
EFT27154	12/04/2024 M & W KITCHENS & CABINETS	Storage Units as per Quote 2164	-\$	7,249.00
EFT27155	12/04/2024 MOERK WATER SOLUTIONS ASIA-PACIFIC PTY LTD	Antiscalant - AWC A-102 PLUS 5.5kg	-\$	220.00
EFT27156	17/04/2024 THE AUSTRALIAN WORKERS UNION	Payroll Deductions/Contributions	-\$	84.00
EFT27157	17/04/2024 AUSTRALIAN SERVICES UNION	Payroll Deductions/Contributions	-\$	79.50
EFT27158	17/04/2024 AFGRI EQUIPMENT AUSTRALIA PTY LTD	Ride on Mower	-\$	30,667.68
EFT27159	17/04/2024 DEPUTY CHILD SUPPORT REGISTRAR	Payroll Deductions/Contributions	-\$	166.24
EFT27160	17/04/2024 SALARY PACKAGING AUSTRALIA	Salary sacrifice for employees	-\$	1,089.42
EFT27161	24/04/2024 ARDENT CONSULTING ENGINEERS	Certification	-\$	363.00
EFT27162	24/04/2024 AVON WASTE	General Waste	-\$	18,922.72
EFT27163	24/04/2024 ACCREDIT BUILDING SURVEYING & CONSTRUCTION SERVICES PTY LTD	Building Surveying	-\$	385.00
EFT27164	24/04/2024 WHEATBELT PAINTING	Painting Train Station	-\$	4,175.00
EFT27165	24/04/2024 RON BATEMAN & CO	Camlocks	-\$	326.01
EFT27166	24/04/2024 BIG SKY ENTERTAINMENT (WA) PTY LTD	June Morning Meodies entertainment	-\$	1,210.00
EFT27167	24/04/2024 CATERCENTRAL REFRIGERATION AND EQUIPMENT	Fridge for MRCLC	-\$	5,293.06
EFT27168	24/04/2024 COMBINED TYRES PTY LTD	Replacement Tyre	-\$	1,850.20
EFT27169	24/04/2024 DUNNING'S DIRECT NORTHAM	Fuel - Unleaded	-\$	461.24

		ref: No1044410 17/04/2024	\$187.45
		ref: No1040399 8/04/2024	\$273.79
		Total	\$461.24
EFT27170	24/04/2024 EDUCATIONAL ART SUPPLIES	Coloured Paper	-\$ 213.35
EFT27171	24/04/2024 EASTWAY FOOD SUPPLY	Frozen Food	-\$ 102.00
EFT27172	24/04/2024 ENDEAVOUR GROUP LTD - Woolworths	Alcohol for Bar	-\$ 543.00
EFT27173	24/04/2024 GEARING WHEATBELT SERVICES	Cleaning	-\$ 4,375.00
EFT27174	24/04/2024 HERSEY'S SAFETY	Multiple Parts	-\$ 1,412.01
EFT27175	24/04/2024 KARIS MEDICAL GROUP	.Rebekah Natt Medicals	-\$ 396.00
EFT27176	24/04/2024 LIBERTY OIL RURAL PTY LTD	Diesel	-\$ 9,445.00
EFT27177	24/04/2024 LARRIKIN HOUSE PTY LTD	40 assorted graphic novels junior	-\$ 500.00
EFT27178	24/04/2024 NEXTRA MERREDIN NEWS & STATIONERY	Various stationery items for Merredin SES as listed	-\$ 657.00
EFT27179	24/04/2024 MERREDIN PANEL & PAINT	Windscreen Replacement	-\$ 1,204.50
EFT27180	24/04/2024 MERREDIN MUSEUM & HISTORICAL SOC	Catering April Morning Melodies	-\$ 400.00
EFT27181	24/04/2024 MERREDIN FREIGHTLINES	Relocate Parklet - Barrack St to Shire Depot	-\$ 275.00
EFT27182	24/04/2024 MERREDIN RURAL SUPPLIES	Parts	-\$ 5,517.33
EFT27183	24/04/2024 MERREDIN TELEPHONE SERVICES	Move Visitors Centre	-\$ 5,304.57
EFT27184	24/04/2024 MERREDIN TREASURY	Accommodation for theatre technicians	-\$ 330.00
EFT27185	24/04/2024 MERREDIN SUPA IGA	Standing order - Sundry Consumables - MRCLC	-\$ 500.75
EFT27186	24/04/2024 METROPOLITAN CASH REGISTER COMPANY	Ideal POS8	-\$ 23,633.50
EFT27187	24/04/2024 MERREDIN STEEL SUPPLIES	Watersmart Farms - Desalination Project - 10 x 12mm	-\$ 182.40
EFT27188	24/04/2024 MERREDIN HARVEST FRESH FOOD MARKET	Asper Quote 01 - Fresh vegetables and salad for Burrcoppin Jumper Presentation Night	-\$ 341.38
EFT27189	24/04/2024 PFD FOODS NORTHAM	Kitchen Supplies	-\$ 7,392.15
EFT27190	24/04/2024 PLANWEST	General Planning	-\$ 9,953.70
EFT27191	24/04/2024 PUMP SOLUTIONS AUSTRALASIA	Sump Pump	-\$ 792.00
EFT27192	24/04/2024 TWO DOGS HOME HARDWARE	Helmet Kit	-\$ 712.08
EFT27193	24/04/2024 ROSS'S DIESEL SERVICE	Small plant - Merredin Landfill Site	-\$ 520.30
EFT27194	24/04/2024 RMC RAIL SERVICES PTY LTD	Supply Support Staff	-\$ 3,353.45
EFT27195	24/04/2024 IRIS CONSULTING GROUP PTY LTD	RD Records Disposal - DIGI Overcoming Barriers to Going	-\$ 1,815.00
EFT27196	24/04/2024 BRADY AUSTRALIA PTY LTD T/AS SETON AUSTRALIA	Steel Cable	-\$ 230.77
EFT27197	24/04/2024 SYNERGY	Electricity charges	-\$ 9,043.22

EFT27198	24/04/2024 D SAYERS MECHANICAL	Service & Repair Bomag BW25	-\$	11,249.01
EFT27199	24/04/2024 TELSTRA	Various phone charges, Mobiles, landline and Councillor	-\$	1,802.28
EFT27200	24/04/2024 PUBLIC TRANSPORT AUTHORITY	Public Transport Authority - TransWA bookings	-\$	305.44
EFT27201	24/04/2024 THE WEST AUSTRALIAN NEWSPAPERS	Subscription to The West Australian Option 2: 12 weeks	-\$	84.00
EFT27202	24/04/2024 TEAM GLOBAL EXPRESS PTY LTD (TOLL)	Freight	-\$	40.06
EFT27203	24/04/2024 WHEATBELT LIQUID WASTE	Temporary toilet servicing. Inlcudes emptying individual	-\$	880.00
EFT27204	24/04/2024 WATER CORPORATION	Water Charges	-\$	7,274.27
EFT27205	24/04/2024 WESTRAC EQUIPMENT P/L	Reducer	-\$	135.10
EFT27206	24/04/2024 WACHS - WHEATBELT REGION	MERREDIN HOSPITAL ELECTRICITY CHARGES AT: UB 15	-\$	721.25
EFT27207	24/04/2024 WA CONTRACT RANGER SERVICES PTY	Ranger Services	-\$	6,008.75
EFT27208	24/04/2024 WHEATBELT UNIFORMS SIGNS & SAFETY	Uniforms	-\$	616.45
EFT27209	24/04/2024 WA DISTRIBUTORS PTY LTD T/A ALLWAYS FOODS	Grandstand Supplies	-\$	6,163.80
Electronic Fund Transfers Total				-\$ 1,021,660.13
Direct Debits April 2024				
DD13243.1	15/04/2024 DEPARTMENT OF JUSTICE	Lodgement Fee for registering 1 unpaid Dog infringement	-\$	83.50
DD13243.2	24/04/2024 DEPARTMENT OF JUSTICE	Lodgement Fee for registering 1 unpaid Dog infringement	-\$	501.00
DD13244.1	24/04/2024 NER FINANCE (EQUIPMENT RENTS)	Monthly rental charge for Lexmark CX943 Admin Printer	-\$	515.19
DD13245.1	24/04/2024 BEAM SUPERANNUATION CLEARING	Superannuation Payment as per pay Run #50	-\$	24,535.29
DD13246.1	24/04/2024 BEAM SUPERANNUATION CLEARING	Superannuation Payment as per pay Run #51	-\$	24,799.87
DD13247.1	24/04/2024 VONEX TELECOM	SOM various phone accounts	-\$	573.81
DD13288.1	29/04/2024 COMMONWEALTH MASTERCARD		-\$	1,481.74
CORPORATE CHARGE CARD - EMCS				
	27/03/2024 MailChimp	Monthly susbscription	\$ 69.28	
	6/04/2024 Ventraip	CT Website hosting	\$ 14.00	
	8/04/2024 Adobe Systems	Monthly susbscription	\$ 28.99	
	10/04/2024 Subway	Catering	\$ 56.00	
	18/04/2024 Facebook	Social Media advertising	\$ 3.47	
	19/04/2024 BWS Liquor	MRCLC bar stock	\$ 1,280.00	
	21/04/2024 Facebook	Social Media advertising	\$ 30.00	
	<i>Total</i>		\$ 1,481.74	
CORPORATE CHARGE CARD - SCEM				
	12/04/2024 BWS Liquor	MRCLC Bar Stock	\$ 305.00	
	12/04/2024 BWS Liquor	MRCLC Bar Stock	\$ 476.00	
	13/04/2024 BWS Liquor	MRCLC Bar Stock	\$ 557.00	
	13/04/2024 BWS Liquor	MRCLC Bar Stock	\$ 300.00	
	18/04/2024 DT Perth Northbridge EMSC Accommodation/Training	\$ 337.22		
	24/04/2024 Merredin Tourist Park CTG 12	\$ 225.00		
	<i>Total</i>		\$ 2,200.22	

CORPORATE CHARGE CARD - EMDS				-\$	557.65
2/04/2024	Shire of Merredin	Occupancy Permit	\$ 110.00		
15/04/2024	Shire of Merredin	Building Application	\$ 171.65		
16/04/2024	SJM2 PTY LTD	Accommodation Planning briefing	\$ 160.00		
16/04/2024	Merredin Pizza	Catering	\$ 58.00		
16/04/2024	Merredin Pizza	Catering	\$ 58.00		
		Total	\$ 557.65		
Direct Debits Total				-\$	55,248.27
Direct Staff Wages April 2024					
03/04/2024	Staff Wages	PP 19/03/2024 - 02/04/2024 #50		-\$	108,015.31
17/04/2024	Staff Wages	PP 03/04/2024 - 16/04/2024 #51		-\$	112,942.38
		Direct Staff Wages Total	-\$ 220,957.69		
Trust Fund Cheques/EFTs					
NIL				\$	-
Trust Fund Chqs/EFTs Total				\$	-

14.3 Differential Rating Strategy 2024/25

Corporate Services



Responsible Officer:	Leah Boehme, EMCS
Author:	As above
Legislation:	<i>Local Government Act 1995</i> <i>Local Government (Financial Management) Regulations 1996</i>
File Reference:	Nil
Disclosure of Interest:	Nil
Attachments:	Attachment 14.3A – Statement of Objects and Reasons for Differential Rating in 2024/25 Attachment 14.3B – 2024-25 Rates % Increase Comparison

Purpose of Report



Executive Decision



Legislative Requirement

For Council to decide the percentage rates yield increase for adoption in 2024/25 and to approve advertising of the proposed differential and minimum rates for the 2024/2025 financial year and invite community feedback on those proposed.

Background

Process of setting differential and minimum rates:

Local Governments are empowered to impose differential general rates subject to compliance with Section 6.33 of the *Local Government Act 1995*.

Differential rating provides Council with flexibility in the level of rates being raised from specifically identified properties or groups of properties within the community. It is common for Councils to base differential rating for properties on Town Planning Scheme zonings, however other criteria such as land use may be used.

Once a budget deficiency has been determined, and after taking into consideration the objectives of the Strategic Community Plan and Corporate Business Plan, a rating strategy and proposed differential general rates in the dollar can be determined. Rates should not be increased by a fixed amount without due consideration of the deficiency. Unless Ministerial approval is given, the amount expected to be raised through all types of local government rates must be within 90% to 110% of the deficiency of the budget (s6.34). This acts to limit the amount that may be raised by rates, but only in proportion to the expenditure requirement determined by the local government, and not in the manner of a set cap on the maximum level of income which can be raised through rates.

Council is required to give local public notice prior to imposing any differential general rates, or any minimum payment applying to a differential rate category for a minimum of 21 days. Council does, however, have the discretion to vary the rate in the dollar and minimum rate during its budget deliberations without having to re-advertise the changes.

Before local public notice is given, proposed rates should be determined by Council, along with the objects and reasons, providing justification for each differential general rate or minimum payment. It is important that these provide sufficient supporting information to electors and ratepayers, or local governments may be asked to re-advertise by the Minister for Local Government (the Minister).

Differential rating does not currently apply to properties utilising Gross Rental Valuations.

In considering the differential rating, Council must consider the necessary increase to the rates yield that will be required for the 2024/25 financial year.

Considerations:

The following matters are for Council to consider when determining an appropriate rate increase for the Shire of Merredin (the Shire) in the 2024/25 financial year.

Economic Climate

The changing economic climate and Consumer Price Index (CPI) rises have had a significant impact, contributing to rising costs for services, materials and supply chain disruptions.

The Shire's Strategic Community Plan 2020-2030 had assumed a minimum annual rate increase of 3% per annum, consisting of 2% CPI and 1% for service changes over time.

Unfortunately, the assumed CPI increases of 2% per annum, was a significant underestimation of the annual CPI impact - with actual CPI increases of 5.1% and 7% CPI respectively in each of the 2021/22 and 2022/23 financial years (using March 2022 – March 2023 figures), leaving a 8.1% shortfall in the assumptions, which has been absorbed. This does not include the CPI increase for March 2023 to March 2024, which has been stated to be a further 5.3%, taking the shortfall to 11.4% (based on 2% rates increases being allocated annually to CPI).

Council's decision to increase the Shire's rates yield for 2023/24 by 9% pulled back a portion of this deficit. Of the 9%, 2% would have covered the budgeted CPI increase, with 7% reducing the overall 11.4% shortfall to 4.4%.

Policy levers which have been applied by Council and the Administration to manage CPI and the zero COVID rates increase in the last few budget years, have included small reductions in service levels, delay of non-essential capital renewals, and draw down on reserves. This continued in the 2023/24 financial year.

It is currently predicted that the upcoming CPI rise (March 2024 to March 2025) will be 2.4%.

Landgate Revaluations

In the 2023/24 financial year, Landgate completed general revaluations of all gross rental value (GRV) properties within the Shire. The following changes occurred to the level of values for the Shire and will come into force from 1 July 2024:

- Residential: 1212 properties with an average change of 20.4%
- Commercial: 69 properties with an average change of 14.19%
- Industrial: 77 properties with an average change of 31.44%
- Vacant Land: 129 properties with an average change of 1.3%
- Miscellaneous: 12 properties with an average change of 101.58%

Overall, the change to the GRV valuations roll was 20.86% based on 1499 properties.

Rural Unimproved General Valuations have also seen an overall average change for the Shire of 24.55%. This relates to broadacre agricultural properties.

Rate in the Dollar (RID) Calculations

With the significant increases to property gross rental valuations, it has been necessary to significantly decrease the RID for all rating categories to ensure ratepayers did not feel the full effect of these changes. This also meant that a blanket RID increase was unable to occur, due to this method causing the Shire to have a top RID that is more than double the lowest RID, which is not permitted without Ministerial approval. Section 6.33 (3) of the *Local Government Act 1995* outlines "*In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*"

To ensure the Shire remains compliant, the UV2 - Urban Rural RID will need to decrease further, which would mean that the total yield would decrease by between \$17,000 and \$19,000, depending on the percentage total rates yield selected by Council. This equates to roughly a 0.4% decrease to the total rates yield, so a 4% increase would actually provide the Shire with around a 3.6% increase to total rates yield. To counter this, it is proposed that a small increase be made to the UV1 – Rural category and the UV4 – Special Use Power Generation Categories to make up the difference.

Recreation Services

The operation of the Merredin Regional Community and Leisure Centre (MRCLC) is an important consideration in relation to the development of the 2024/25 Annual Budget, and therefore the rates yield increase required, with the cost of recreation services expected to increase further in the 2024/25 financial year.

With the Shire now managing the MRCLC, a large number of funds were allocated to the cleaning, maintenance and set-up of the centre, including the Grandstand Bar and Restaurant during the 2023/24 financial year. In 2024/25, it is anticipated that a significant number of capital works may be required to ensure the facility is operating at an appropriate level. A consultant will be engaged early in 2024/25 to develop a Recreation Master Plan that will assist Council and the Administration to identify priorities. As this Plan will not be available until mid-way through the financial year, it is proposed to earmark \$500,000 to capital works at the MRCLC, and then allocate these funds as necessary once the Plan is received and Council have identified the urgent priorities for the centre.

Council should note, the Civic Bowling Club have approached the Shire about replacement of their bowling greens in the 2024/25 financial year, due to the current surface regularly bubbling when it rains. The estimated cost per green is \$173,800 (inc. GST) and the Club are prepared to assist with a portion of the works utilising their own funds. The replacement of these greens is earmarked on the Shire's replacement schedule for the 2024/25 financial year, however, in the past due dates for items have been pushed back if deemed to not be urgent or financially viable.

It has also been raised that some significant capital works may be necessary at the Merredin District Olympic Swimming Pool during the 2024/25 financial year and beyond.

Currently, the Recreation Facilities Reserve has a balance of \$942.419.79. It would not be advisable to pull all required funds from the reserve, due to the majority of the Shire's reserves being accessed in the past few years, with no significant funds being reinvested,

however a portion of the required funds may need to be drawn down to ensure the budget can be balanced, without imposing another large increase on rate payers.

Loan Repayment – CBD Redevelopment

The CBD upgrade project, which is currently in progress has been partly funded with a loan from WA Treasury Corporation (WATC). This was to meet the original Building Better Regions Funds requirements for the Shire to meet at least 50% of the total project costs, matching the federal grant funding of \$2,139,309.

In early 2024, the loan was drawn down with the total loan amount accessed of \$1,480,000, with the annual repayments totalling \$180,200 (split into two repayments of \$90,100 each) due to commence in the 2024/25 financial year.

The value of these repayments equates to an estimated ~3.5% increase to the total rates yield from 2023/24.

Salaries and Wages

Though the wage case has not yet been released for the coming year, it is predicted that this will be around the CPI rate, which was 5.3% for the period March 2023 to March 2024. The SAT determination of a 4% increase for CEOs and Councillors would also indicate a figure in this area for wage increases. Staff wages are the largest average expenditure for the Shire annually, so an increase such as above will require a substantial financial commitment in the budget. Based on 2024/25 budget, a 4% increase would equate to around \$185,000, a further ~3.5% increase to total rates yield.

Conclusion

As a result of the above, the Administration consider a minimum ~5% increase to total yield as the base required to help partly offset CPI increases and predicted expenditure above that experienced in 2023/24, which will increase the rates yield by a figure of \$263,432.92.

This does not account for any decreases to income that Council may be considering or increases to current organisation service levels.

Table of Rates:

The current 2023/24 Table of Rates (Unimproved Valuations) is set out below:

Unimproved Value	Minimum Rate	Rate in \$
UV1 – Rural	\$1.130.00	0.01918
UV2 – Urban Rural	\$1.130.00	0.03712
UV3 – Mining	\$200.00	0.03654
UV4 – Power Generation Gen	\$1.130.00	0.03513
UV5 – Special Use Airstrip	\$1.130.00	0.03513

The Administration has provided, as part of this agenda item below, a number of options for Council to consider in relation to the percentage yield increase that they may choose to apply for the 2024/25 financial year.

It should be noted, to meet the considerations described above, the following total yield increases would be required:

- Minimal CPI offset (estimated 2% for minimum partial off-set, which is below the 2.4% for the 2024 forecast CPI)

- Two full loan repayments – CBD redevelopment (estimated 3.5%)
- Salaries and wages (estimated 3.5%)

Total: 9%

Based on the above, a 9% minimum rate yield increase would be required to meet these considerations without reducing current services or capital works. This also assumes that untied financial assistance grants received by the organisation are likely to increase somewhat, to assist in meeting rising service costs.

Should Council choose to adopt a lesser yield increase than the above, this will result in reductions of either service levels across the organisation, or a reduction in capital expenditure (with the exception of committed projects).

It should be noted that reduction in capital is something that has already been implemented over a number of previous financial years, and the remaining capital works have focused on strategically aligned projects, such as grant funded roads and other capital projects (and co-funding where required). This results in less opportunities to delay capital as a policy option than in previous years.

As a result, the most likely opportunity to balance the budget depending on the chosen rates yield would be with reduction across services, varying based on the percentage chosen. This would be dealt with during budget development.

The Administration has stepped out the implications for each of the modelled options, to allow Council to make informed choices about maintaining, or reducing service levels across the organisation.

Options for Consideration of Council:

Option One: 3% increase to total rates yield

Should Council choose to apply a 3% increase to the total rates yield, this would result in an increase of \$157,548.91 from the 2023/24 rates yield.

This revenue would cover a portion of the loan repayment required to meet the Shire's commitment to the CBD and Apex Park Projects. Choosing this option does not account for the anticipated capital expenditure that will be required across the organisation, increases to the wage case that will likely occur, effects to expenditure of CPI or the remainder of the loan repayments. A reduction to services across the organisation would likely be required. This figure does not take into account any increase to current service levels across the organisation, or any reduction in income that Council may propose.

The Table of Rates (Unimproved Valuations) for a 3% yield increase is set out below:

Unimproved Value	Minimum Rate	Rate in \$
UV1 – Rural	\$1.160.00	0.01305
UV2 – Urban Rural	\$1.160.00	0.02610
UV3 – Mining	\$200.00	0.02477
UV4 – Power Generation Gen	\$1.160.00	0.02476
UV5 – Special Use Airstrip	\$1.160.00	0.02351

Option Two: 4% increase to total rates yield

Should Council choose to apply a 4% increase to the total rates yield, this would result in an increase of \$208,589.07 from the 2023/24 rates yield.

This revenue would cover the total of the loan repayments required to meet the Shire's commitment to the CBD and Apex Park Projects with a small portion (\$28,000) available to allocate towards capital expenditure. Choosing this option does not account for the majority of the anticipated capital expenditure that will be required across the Shire, increases to the wage case that will likely occur, or the effects of CPI on operational expenditure. A reduction to services across the organisation would likely be required. This figure does not take into account any increase to current service levels across the organisation, or any reduction in income that Council may propose.

The Table of Rates (Unimproved Valuations) for a 4% yield increase is set out below:

Unimproved Value	Minimum Rate	Rate in \$
UV1 – Rural	\$1,160.00	0.01318
UV2 – Urban Rural	\$1,160.00	0.02636
UV3 – Mining	\$200.00	0.02533
UV4 – Power Generation Gen	\$1,160.00	0.02530
UV5 – Special Use Airstrip	\$1,160.00	0.02374

Option Three: 5% increase to total rates yield

Should Council choose to apply a 5% increase to the total rates yield, this would result in an increase of \$263,432.92 from the 2023/24 rates yield.

This revenue would cover the total of the loan repayments required to meet the Shire's commitment to the CBD and Apex Park Projects with a slightly larger portion (\$83,000) available to allocate towards capital expenditure. Choosing this option does not account for the majority of the anticipated capital expenditure that will be required across Shire facilities, increases to the wage case that will likely occur, or the effects of CPI on operational expenditure. A reduction to services across the organisation would still likely be required. This figure does not take into account any increase to current service levels across the organisation, or any reduction in income that Council may propose.

The Table of Rates (Unimproved Valuations) for a 5% yield increase is set out below:

Unimproved Value	Minimum Rate	Rate in \$
UV1 – Rural	\$1,160.00	0.01332
UV2 – Urban Rural	\$1,160.00	0.02665
UV3 – Mining	\$200.00	0.02587
UV4 – Power Generation Gen	\$1,160.00	0.02580
UV5 – Special Use Airstrip	\$1,160.00	0.02397

Option Four: 6% increase to total rates yield

Should Council choose to apply a 6% increase to the total rates yield, this would result in an increase of \$314,033.59 from the 2023/24 rates yield.

This revenue would cover the total of the loan repayments required to meet the Shire's commitment to the CBD and Apex Park Projects with a larger portion (\$134,000) available to allocate towards capital expenditure. Choosing this option does not account for a large portion of the anticipated capital expenditure that will be required across the Shire, increases to the wage case that will likely occur, or the effects of CPI on operational expenditure. A reduction to services across the organisation would still likely be required. This figure does

not take into account any increase to current service levels across the organisation, or any reduction in income that Council may propose.

The Table of Rates (Unimproved Valuations) for a 6% yield increase is set out below:

Unimproved Value	Minimum Rate	Rate in \$
UV1 – Rural	\$1,160.00	0.01339
UV2 – Urban Rural	\$1,160.00	0.02679
UV3 – Mining	\$200.00	0.02642
UV4 – Power Generation Gen	\$1,160.00	0.02600
UV5 – Special Use Airstrip	\$1,160.00	0.02419

Option Five: 7% increase to total rates yield

Should Council choose to apply a 7% increase to the total rates yield, this would result in an increase of \$365,248.55 from the 2023/24 rates yield.

This revenue would cover the total of the loan repayments required to meet the Shire's commitment to the CBD and Apex Park Projects with a larger portion (\$185,000) available to allocate towards capital expenditure. Choosing this option does not account for a large portion of the anticipated capital expenditure that will be required across the Shire, increases to the wage case that will likely occur, or the effects of CPI on operational expenditure. A reduction to services across the organisation would still likely be required. This figure does not take into account any increase to current service levels across the organisation, or any reduction in income that Council may propose.

The Table of Rates (Unimproved Valuations) for a 7% yield increase is set out below:

Unimproved Value	Minimum Rate	Rate in \$
UV1 – Rural	\$1,160.00	0.01355
UV2 – Urban Rural	\$1,160.00	0.02710
UV3 – Mining	\$200.00	0.02697
UV4 – Power Generation Gen	\$1,160.00	0.02650
UV5 – Special Use Airstrip	\$1,160.00	0.02442

These options are all presented for the consideration of Council.

Comment

Rateable properties in the Shire are rated on either GRV or Unimproved Value (UV).

Values are determined by the Valuer General's Office (VGO). Typically, properties within the town boundary are rated using GRV, which is based on an estimate of what the improved property will generate in rent in a year. GRV properties are revalued every three to five years, based on programs determined by the Valuer-General. A revaluation for the Shire occurred in August 2023.

Other properties in the Shire are rated using unimproved values, based on the capital value of the unimproved (bare) land. UV properties are revalued every year by the VGO. Whilst unimproved values are based on the capital value of the land, land prices are still linked to the land's capacity to generate annual revenue.

The Shire generates rate revenue by charging a rate-in-the-dollar (rates) against the valuations. The Shire's UV properties are rated as Rural, Urban Rural, Mining, Power Generation and Special Use Airstrip.

The actual rates yield received in previous years is described in the table below. The 2024/25 rate in the dollar figures have been added for a proposed 5% increase, however this will be subject to change based on Councils decision.

RATE CATEGORY & TYPE	2022-23 Year (actuals)			2023-24 Year (actuals)			2024-25 Year (proposed - 5% example)		
	Rate in \$ (cents)	Min \$	Rates Raised	Rate in \$ (cents)	Min \$	Rates Raised	Rate in \$ (cents)	Min \$	Rates Raised
Gross Rental Value									
Gross Rental Value	0.112602	910	2,308,754	0.125774	910	\$ 2,519,212	0.109400	940	\$ 2,645,222
Unimproved Value									
UV1 Rural	0.017520	1,130	2,126,030	0.015758	1,130	2,320,413	0.013325	1,160	\$ 2,451,224
UV2 Urban Rural	0.033280	1,130	166,846	0.031480	1,130	177,643	0.026650	1,160	\$ 169,334
UV3 Mining	0.032200	200	8,328	0.023000	200	9,354	0.025875	200	\$ 6,886
UV4 Special Zone Power Generation	0.032200	1,130	168,141	0.028900	1,130	181,758	0.025800	1,160	\$ 198,761
UV5 Special Use Airstrip	0.032200	1,130	7,052	0.028900	1,130	7,716	0.023971	1,160	\$ 8,102
			4,785,151			5,216,096			\$ 5,479,529

Policy Implications

Nil

Statutory Implications

Section 6.33 of the *Local Government Act 1995* allows for local governments to differentially rate properties.

Section 6.33 (3) of the *Local Government Act 1995* outlines “*In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*”

As the highest UV sub-category rate is less than twice the lowest, Ministerial approval is not required.

Section 6.35 of the *Local Government Act 1995*:

6.35. Minimum payment

(1) *Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*

(2) *A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*

(3) *In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —*

- (a) *50% of the total number of separately rated properties in the district; or*
- (b) *50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.*

(4) *A minimum payment is not to be imposed on more than the prescribed percentage of —*

- (a) *the number of separately rated properties in the district; or*

(b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.

(5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.

(6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —

(a) to land rated on gross rental value; and

(b) to land rated on unimproved value; and

(c) to each differential rating category where a differential general rate is imposed.

[Section 6.35 amended by No. 49 of 2004 s. 61.]

Section 53 of the *Local Government (Financial Management) Regulations 1996* sets the Prescribed amount in Relation to Minimums.

53. Amount prescribed for minimum payment (Act s. 6.35(4))

The amount prescribed for the purposes of section 6.35(4) is \$200.

Strategic Implications

Ø Strategic Community Plan

Theme: 4. Communication and Leadership

Service Area Objective: 4.2.2 The Shire is progressive while exercising responsible stewardship of its built, natural and financial resources
4.2.3 The Council is well informed in their decision-making, supported by a skilled administration team who are committed to providing timely, strategic information and advice

Priorities and Strategies for Change: Nil

Ø Corporate Business Plan

Theme: 4. Communication and Leadership

Priorities: Nil

Objectives: Nil

Sustainability Implications

Ø Strategic Resource Plan

Nil

Risk Implications

Council would be contravening the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* if this item was not presented to Council.

Financial Implications

Adopting a differential model will result in required rates revenue for the 2024/25 financial year.

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr Crook

Seconded:

Cr O'Neill

That Council;

83392

1. ADOPT for draft budget purposes, Option Three as stated in the Item, as the differential rate in the dollar and minimum payments for Unimproved Value rated properties for the Shire of Merredin, subject to finalisation of the draft 2024/25 Annual Budget and the establishment of the funding shortfall required from imposition of rates on Gross Rental Value rated properties;
2. ADVERTISE its intention to levy differential rates on Unimproved Value properties for the 2024/25 Budget, and advise the public of the availability of the Shire of Merredin's 2024/25 Differential Rating Objects and Reasons (updated to suit the option selected by Council), in accordance with section 6.36 of the Local Government Act 1995; and
3. NOTES any public submissions received in response to Item 2 above, will be presented to Council for consideration prior to adoption of the 2024/25 Rates.

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil

STATEMENT OF OBJECTIVES AND REASONS FOR PROPOSED DIFFERENTIAL RATES FOR THE YEAR ENDING 30 JUNE 2025

The Shire of Merredin (the Shire) provides services to a diverse region consisting of residential, commercial, industrial and rural properties. Council has adopted a differential rating approach for the 2024/25 financial year, to ensure that rate revenue is collected on an equitable basis.

The following are the proposed Differential Rates and Minimum Payments for the Shire for the 2024/25 financial year, to be effective from 1 July 2024.

Rate Category	Rate in the Dollar (expressed as cents in the \$)	Minimum Payment
GRV	0.109400	\$940
UV1 – Rural	0.013325	\$1,160
UV2 – Urban Rural	0.026650	\$1,160
UV3 – Mining	0.025875	\$200
UV4 – Special Use Power Generation	0.025800	\$1,160
UV5 – Special Use Airstrip	0.023971	\$1,160

What are Rates?

Rates are a tax levied on all rateable properties within the boundaries of the Shire in accordance with the *Local Government Act 1995*.

The overall objective of the proposed rates for 2024/25 is to provide for the net funding requirements of the Shire's services, activities, financing costs and the current and future capital requirements of the Shire, after considering all other forms of revenue.

The formulation of a rating system is about achieving a means by which the Council can raise sufficient revenue to pay for the services it provides. Throughout Australia, the basis of using property valuations has been found to be the most appropriate means of achieving rating equity; however, the achievement of a wholly equitable rating system for all properties, in all areas, is a difficult task if it is based on the property valuations alone. For this reason, there is refinement options made available, such as differential rating, which the Shire has elected to use.

The Valuer General's Office (a state government agency) values all rateable land within Western Australia and those values are forwarded to each local government. Two types of valuations are applied for the calculation of rates:

- Gross Rental Value (GRV) - land used for non-rural purposes; and
- Unimproved Value (UV) - land used for rural purposes.

Valuations

Landgate is the statutory authority responsible for the valuation process in accordance with the provisions of the *Local Government Act 1995* (LGA) and the *Valuation of Land Act 1978* (VLA). The VLA empowers the Valuer General (VG) to conduct general valuations based on the Gross Rental

Value (GRV) within WA at such times and frequency as he considers necessary and for Unimproved Value (UV) annually.

The date of the valuation is fixed by the VG. Values are determined relative to sales and rentals which are set at 1 August of the preceding year.

Unimproved Value (UV)

The definition of UV:

"the capital amount that an estate of fee simple in the land might reasonably be expected to realize upon sale, assuming that any improvements to the land had not been made".

The VG determines unimproved values annually, with a valuation roll provided to local governments. The Shire has completed rates modelling including the revaluations received in effect from 1 July 2024.

Information on the VG's Guide to Rating and Taxing values can be viewed by visiting their website at www.landgate.wa.gov.au.

Factors Affecting Valuations

Landgate – UV Revaluation Roll

The VLA empowers the VG to conduct general valuations on the GRV basis within WA at such times and frequency as he considers necessary and for UV annually.

Local Planning Scheme (LPS6)

LPS6 was gazetted by the Minister on 22 June 2011. The purposes of the Scheme are to:

- a) Set out the local government's planning aims and intentions for the Scheme area;
- b) Set aside land for public purposes;
- c) Zone land within the Scheme area for the purposes defined in the Scheme;
- d) Control and guide land use and development;
- e) Set out procedures for the assessment and determination of planning applications;
- f) Make provisions for the administration and enforcement of the Scheme; and
- g) Address other matters set out in the first Schedule of the *Planning and Development Act 2005*.

LPS6 can be viewed by visiting the Shire's website www.merredin.wa.gov.au.

Objections to Valuations

Under the VLA there are provisions for ratepayers to lodge an objection to the valuation with the Office of Landgate. The objection must be lodged within 60 days of the issue of the rate notice. It is important that any objection to a valuation should be on the grounds that the valuation is unjust or incorrect and not simply based on the quantum of rates payable.

Further information, brochures and objection forms are available from Landgate and can be viewed by visiting their website at www.landgate.wa.gov.au. We encourage ratepayers to telephone Landgate's Midland Office on (08) 9273 7373 to discuss their valuation concerns prior to lodging any formal objections.

Rating Yield Objective

In setting the rate in the dollar for each category, Council has taken into consideration the following factors:

- *Long Term Strategic Plan and Corporate Business Plan*

These strategic documents ensure the continued commitment to sound financial management and debt management programs. Council continues to benchmark its activities and programs to ensure competitiveness and value for money is being obtained for our residents and ratepayers.

- *Service Provision*

The services and service levels provided by the Shire to the community.

- *Growth of Rated Properties*

The number of UV rated properties in the Shire has remained static over the past decade.

Differential Rates

The Shire applies a differential rating system based on the zoning and land use of a property in accordance with State Planning Legislation and the Local Planning Scheme.

UV Tiered

Council supports the use of the tiered scale as providing the most equitable option of differential rating for rural properties.

UV1 – Rural

UV1 sets the base rate for which the UV Tiered differential rating categories are applied and is set to achieve an equitable contribution to the cost of services desired by the community. The Shire imposes a consistent minimum rate across the rating categories, excluding UV3 – Mining Tenement, ensuring all properties contribute an equitable rate amount to non-exclusive services.

The Rate in the Dollar for this category is proposed in order to levy a rate aligned with the impact on the Shire of servicing these properties i.e. heavy haulage vehicle movements, environmental health and strategic planning. These properties also have access to all other services and facilities provided by the Shire. The minimum rate recognizes that all ratepayers have an equal opportunity to enjoy the facilities and services provided by the Shire, regardless of the value of their property.

Rate in the dollar is 0.013325 (cents), with a minimum of \$1,160.00.

UV2 – Urban Rural Residential

UV2 differential rate applies to Urban Rural Residential properties as listed under the LPS6 Zoning Table. The object of the differential rate is to ensure an equitable spread of the costs associated with services provided to these properties.

The Rate in the Dollar for this category is proposed in order to levy a rate aligned with the impact on the Shire of servicing these properties. These properties also have access to all other services and facilities provided by the Shire. The minimum rate recognises that all ratepayers have an equal opportunity to enjoy the facilities and services provided by the Shire, regardless of the value of their property.

Rate in the dollar is 0.026650 (cents), with a minimum of \$1,160.00.

UV3 – Mining Tenement

UV3 differential rate applies to mining tenements used for mining and exploration as listed only and are not related to the LPS6 Zoning Table. A lesser minimum is applied to this UV category than all others, due to the limited number of this type of property within the Shire. The object of the differential rate is to ensure an equitable spread of the costs associated with services provided to these properties.

The Rate in the Dollar for this category is proposed in order to levy a rate aligned with the impact on the Shire of servicing these properties.

Rate in the dollar is 0.025875 (cents), with a minimum of \$200.

UV4 – Special Use Power Generation

UV4 differential rate applies to properties classified as Special Use Wind Farm as listed under the LPS6 Zoning Table and on which wind turbines have been constructed.

The differential rate also applies to properties classified land used Merredin Power as listed under the LPS6 Zoning Table, in addition to land use defined “Solar Farm” by the Shire in accordance with Section 6.33 (1) (b) of the *Local Government Act 1995*.

The object of the differential rate is to ensure an equitable spread of the costs associated with services provided to these properties.

The Rate in the Dollar for this category is proposed in order to levy a rate aligned with the impact on the Shire of servicing these properties.

Rate in the dollar is 0.025800 (cents), with a minimum \$1,160.00.

UV5 – Special Use Airstrip

UV5 differential rate applies to properties zoned Special Use Airstrip as listed under the LPS6 Zoning Table.

The object of the differential rate is to ensure an equitable spread of the costs associated with services provided to these properties.

The Rate in the Dollar for this category is proposed in order to levy a rate aligned with the impact on the Shire of servicing these properties.

Rate in the dollar is 0.023971 (cents), with a minimum \$1,160.00.

Summary

In arriving at the proposed rates in the dollar the Council has attempted to balance the need for revenue to fund essential services, facilities and infrastructure to the entire community with the impost on ratepayers.



Submissions, addressed to the Chief Executive Officer, Shire of Merredin, PO Box 42, Merredin WA 6415, by electors or ratepayers in respect of the proposed Differential Rates and Minimum Payments, may be lodged to Council by 4:00pm on Thursday, 13 June 2024.

Ratepayers are welcome to contact the Shire Administration Corporate Services Department regarding the differential rating categories on 9041 1611 or email admin@merredin.wa.gov.au.

Appendix 1 - Legislation

Local Government Act 1995

Financial Management Part 6

Rates and Service Charges Division 6

6.33. Differential general rates

(1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —

- (a) the purpose for which the land is zoned, whether or not under a local planning scheme in force under the *Planning and Development Act 2005*;
- (b) a purpose for which the land is held or used as determined by the local government;
- (c) whether or not the land is vacant land; or
- (d) any other characteristic or combination of characteristics prescribed.

(2) Regulations may —

- (a) specify the characteristics under subsection (1) which a local government is to use; or
- (b) limit the characteristics under subsection (1) which a local government is permitted to use.

(3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.

(4) If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.

(5) A differential general rate that a local government purported to impose under this Act before the *Local Government Amendment Act 2009* section 39(1)(a) came into operation 1 is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.

[Section 6.33 amended by No. 38 of 2005 s. 15; No. 17 of 2009 s. 39.]

6.34. Limit on revenue or income from general rates

Unless the Minister otherwise approves, the amount shown in the annual budget as being the amount it is estimated will be yielded by the general rate is not to —

- (a) be more than 110% of the amount of the budget deficiency; or
- (b) be less than 90% of the amount of the budget deficiency.

6.35. Minimum payment

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —
 - (a) 50% of the total number of separately rated properties in the district; or
 - (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —
 - (a) the number of separately rated properties in the district; or
 - (b) the number of properties in each category referred to in subsection (6), unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
 - (a) to land rated on gross rental value;
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.

[Section 6.35 amended by No. 49 of 2004 s. 61.]

6.36. Local government to give notice of certain rates

- (1) Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.
- (2) A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).
- (3) A notice referred to in subsection (1) —
 - (a) may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government's estimate of the budget deficiency;
 - (b) is to contain —
 - (i) details of each rate or minimum payment the local government intends to impose;

- (ii) an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and
- (iii) any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed; and

(c) is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.

(4) The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.

(5) Where a local government —

- (a) in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or
- (b) proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4), it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.

UV Value	GRV Value	Min Amts	RID	Rates Raised 3% Increase	RID	Rates Raised 4% Increase	RID	Rates Raised 5% Increase	RID	Rates Raised 6% Increase	RID	Rates Raised 7% Increase
236520.00	817806.00			0.00		0.00		0.00		0.00	0.00	0.00
0.00	23038132.00	940.00	10.7300	2597794.73	10.8320	2620824.96	10.9400	2645221.89	11.1000	2681365.70	11.1800	2699441.13
177590600.00	3500.00	1160.00	1.3050	2403604.11	1.3180	2426115.16	1.3325	2451224.46	1.3395	2463345.80	1.3555	2491051.72
5597150.00	148316.00	1160.00	2.6100	166700.70	2.6360	167945.32	2.6650	169333.56	2.6790	170003.74	2.7100	171487.70
159310.00	0.00	200.00	2.4775	6754.97	2.5330	6820.60	2.5875	6885.58	2.6424	6951.06	2.6974	7016.64
7639500.00	0.00	1160.00	2.4760	190842.64	2.5300	194954.20	2.5800	198761.20	2.6000	200284.00	2.6500	204091.00
338000.00	0.00	1160.00	2.3514	7947.73	2.3742	8024.80	2.3971	8102.20	2.4199	8179.26	2.4427	8256.33
				0.00		0.00		0.00		0.00	0.00	0.00

\$ 5,373,644.88 \$ 5,424,685.04 \$ 5,479,528.89 \$ 5,530,129.56 \$ 5,581,344.52

\$ Increase 24/25 \$ 157,548.91 \$ 208,589.07 \$ 263,432.92 \$ 314,033.59 \$ 365,248.55

% Increase

3%

4%

5%

6%

7%

15. Officer's Reports – Administration

15.1 Status Report – May 2024

Administration



Responsible Officer:	John Merrick, T/CEO
Author:	Meg Wyatt, EO
Legislation:	<i>Local Government Act 1995</i>
File Reference:	Nil
Disclosure of Interest:	Nil
Attachments:	Attachment 15.1A – Status Report – May 2024

Purpose of Report



Executive Decision



Legislative Requirement

For Council to consider the updated Status Report for May 2024.

Background

The Status Report is a register of Council Resolutions that are allocated to the Shire of Merredin's (the Shire) Executive Staff for actioning. When the Executive Staff have progressed or completed any action in relation to the Council Resolution, comments are provided until the process is completed or superseded by a further Council Resolution.

Comment

In the interest of increased transparency and communication with the community and Council, the Status Report is provided for information.

Policy Implications

Nil

Statutory Implications

Nil

Strategic Implications

Ø Strategic Community Plan

Theme:	4. Communication and Leadership
Service Area Objective:	4.4 Communications 4.4.1 The Shire is continuously working to maintain efficient communication, providing open, transparent and factual information, through a variety of channels
Priorities and Strategies for Change:	Nil

Ø Corporate Business Plan

Theme:	4. Communication and Leadership
Priorities:	Nil
Objectives	4.4 Communications 4.4.1 The Shire is continuously working to maintain efficient communication, providing open, transparent and factual information, through a variety of channels

Sustainability Implications

Ø Strategic Resource Plan

Nil

Risk Implications

Nil

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr Van Der Merwe Seconded: Cr McKenzie

83393 That Council RECEIVES the Status Report on Council Resolutions for May 2024.

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil

Status Report as at May 2024

Date / CMRef / Officer	Subject	Status
21/11/2017 CMRef: 82079 EMCS	That application be made to the Minister for Local Government to have the land being Lot 71 Main Street, Burracoppin re-vested in the Crown in accordance with Sections 6.64 and 6.74 of the Local Government Act 1995.	<p>IN PROGRESS</p> <p>February 2023: EMCS has rung and emailed Minister Carey's office requesting information on the progress of the land revesting.</p> <p>July 2023: Minister Carey's office emailed to say that the query fell more appropriately within the portfolio responsibility of the Minister for Local Government and so had been forwarded on.</p> <p>September 2023: Minister Michael's office emailed outlining next steps required to be taken.</p> <p>May 2024: No further updates at this time</p>
20/08/2019 CMRef: 82410 EMDS	That Council: 1. Consents to the creation of a Water Corporation easement over portion of Lot 100 Colin Street (Part of Avon Location 2227) as shown in attachment 12.36A, for the purposes of installation, access to and maintenance of the proposed chlorination unit which will form part of the Shire of Merredin Recycled Water Scheme , subject to;a. All costs associated with the preparation and lodgement of relevant easement documentation being borne solely by the Water Corporation;b. All costs associated with the installation, operation and maintenance of the future chlorination unit being borne solely by the Water Corporation;. All costs associated with any improvements to the land subject to the easement relating to vehicular access to the chlorination unit being borne solely by the Water Corporation.2. Authorises the Shire President and Chief Executive Officer to affix the Common Seal of the Council and sign the Deed of Easement documentation on behalf of the Shire of Merredin Council.	<p>IN PROGRESS</p> <p>Awaiting preparation of documentation by the Water Corporation for signing by the Shire President and CEO.</p> <p>The Shire has been advised the project is delayed and outside the 5-year construction window however Water Corp are continuing to conduct investigation works.</p> <p>February 2024: No further updates anticipated until end 2024.</p>
19/12/2019 CMRef: 82485	That Council commits to CEACA's progression of the VERSO report to review; I. Community Care Packages;	IN PROGRESS

CEO	<p>II. Transport; and</p> <p>III. Residential Aged Care</p> <p>And;</p> <p>That Council requests that CEACA committee requests that the VERSO plan be updated now that the units are in situ.</p> <p>Reason for Officers Recommendation:</p> <p>The reason for the change in wording of the Officer Recommendation is that council are not subjecting VERSO to update the report. Should the CEACA committee agree, any suitably qualified person/s could carry out the update of the report.</p>	<p>June 2023:</p> <p>Report not yet updated, however CEACA have proposed action on Item III Residential Aged Care. This is subject to a separate report in the June agenda.</p> <p>July 2023:</p> <p>CEACA have engaged a consultant to do a needs analysis and grant application.</p> <p>May 2024:</p> <p>No further updates at this time.</p>
21/07/2020 CMRef: 82578 EMES	<p>That, within the next twelve months, the Merredin Shire Council should purchase for the Shire fleet a battery-electric (BEV or EV) passenger vehicle. This vehicle should not be additional to the vehicle fleet but should replace one passenger vehicle sold after the usual retention period of 12 months.</p>	<p>IN-PROGRESS</p> <p>June 2023:</p> <p>Currently the Administration has been unable to identify a vehicle within the fleet to be replaced as an EV due to operational requirements. The Administration is working with Synergy and seeking other grant opportunities to have EV chargers in town in strategic locations, which once completed may make purchasing an EV a more viable option.</p> <p>July 2023:</p> <p>The Shire has applied for an EV charger grant to support day-time charging at the Shire Office, which will support the logistics, and potential future purchase of this vehicle.</p> <p>September 2023:</p> <p>Officers are including consideration for EV's in current procurement processes, and updates will be provided to Council as this progresses.</p> <p>October 2023:</p> <p>Quote received, and currently being analysed.</p> <p>May 2024:</p>

		No further updates at this time.
15/09/2020 CMRef: 82605 EMCS	<p>1. That, pursuant to Section 6.64(1)(b) of the Local Government Act 1995, Council proceed to sell the property listed hereunder which has rates in arrears for 3 or more years, and recover from the proceeds of sale the outstanding balance which totals \$13,619.31:</p> <p>Assessment A6511 Type/Zoning Residential Period Outstanding 11/8/2014 to Current Amount Outstanding \$13,619.31 Last Payment 3/9/2015</p> <p>2. That, pursuant to Section 6.64(1)(b) of the Local Government Act 1995, Council proceed to sell the property listed hereunder which has rates in arrears for 3 or more years, and recover from the proceeds of sale the outstanding balance which totals \$10,023.49:</p> <p>Assessment A6070 Type/Zoning General Farming/Urban Residential Period Outstanding 25/7/2016 to Current Amount Outstanding \$10,023.49 Last Payment 27/9/2015</p> <p>3. That, pursuant to Section 6.64(1)(b) of the Local Government Act 1995, Council proceed to sell the property listed hereunder which has rates in arrears for 3 or more years, and recover from the proceeds of sale the outstanding balance which totals \$13,464.10:</p> <p>Assessment A9370 Type/Zoning Vacant Residential Period Outstanding 11/8/2014 to Current Amount Outstanding \$13,464.10 Last Payment 7/11/2013</p> <p>4. That, pursuant to Section 6.64(1)(b) of the Local Government Act 1995, Council proceed to sell the property listed hereunder which has rates in arrears for 3 or more years, and recover from the proceeds of sale the outstanding balance which totals \$6,369.85:</p> <p>Assessment: A3325 Type/Zoning: Residential Period Outstanding: 27/7/2017 to Current Amount Outstanding: \$6,369.85 Last Payment: 13/4/2018</p> <p>5. That, pursuant to Section 6.64(1)(b) of the Local Government Act 1995, Council proceed to sell the property listed hereunder which has rates in arrears for 3 or more years, and recover from the proceeds of sale the outstanding balance which totals \$11,008.81:</p>	<p>IN-PROGRESS</p> <p>April 2023: Land transfer documents completed and lodged for A9370 and A624. A445 settlement delayed further, expected late May early June.</p> <p>December 2023: Settlement has occurred for A445. A9370 & A624 are still in progress.</p> <p>January 2024: A9370 has been returned to the Shire.</p> <p>February 2024: An item relating to A9370 will be presented to Council at the February Ordinary Council Meeting.</p> <p>March 2024: A624 transfer delayed, but still progressing.</p> <p>May 2024: No further updates at this time</p>

	<p>Assessment: A1625 Type/Zoning: Vacant Residential Period Outstanding: 29/4/2015 to Current Amount Outstanding: \$11,008.81 Last Payment: 21/11/2014</p> <p>6. That, pursuant to Section 6.64(1)(b) of the Local Government Act 1995, Council proceed to sell the property listed hereunder which has rates in arrears for 3 or more years, and recover from the proceeds of sale the outstanding balance which totals \$8,409.91:</p> <p>Assessment: A445 Type/Zoning: Residential Period Outstanding: 25/7/2016 to Current Amount Outstanding: \$8,409.91 Last Payment: 1/4/2019</p> <p>7. That, pursuant to Section 6.64(1)(b) of the Local Government Act 1995, Council proceed to sell the property listed hereunder which has rates in arrears for 3 or more years, and recover from the proceeds of sale the outstanding balance which totals \$17,957.31:</p> <p>Assessment A624 Type/Zoning Vacant Residential Period Outstanding 27/7/2011 to Current Amount Outstanding \$17,957.31 Last Payment 22/12/2017</p>	
16/03/2021 CMRef: 82698 CEO	<p>That Council instruct the Chief Executive Officer to;</p> <ol style="list-style-type: none"> 1. Obtain a valuation from a suitably qualified registered valuer for Lot 1498 Caridi Close, Merredin; 2. Engage local real estate agents to determine the availability and value of suitable executive housing within the Merredin townsite. 3. Report to Council preliminary estimates for the construction of a 4 bedroom, 2 bathroom executive home on an appropriate lot within the Merredin townsite; 4. Invite local real estate agents to submit quotations for the sale of six existing houses constructed earlier than the year 2000. The quotations are to include details of the agent's proposed marketing strategy to obtain maximum value. The addresses of the properties to remain confidential in the interim. (Note: this does not include the house currently utilised for housing "travelling players" which should be the subject of a separate report); 5. Report further on the optimum number of houses that should be held in the portfolio including how many (if any) of the houses for sale should be replaced and the process for doing so; and 	<p>NOT COMMENCED</p> <p>Briefing provided to Council that all staff housing currently required and recommend this item is delayed, with further work completed in the 2022/23 year.</p> <p>July 2023: As housing is allocated to positions under recruitment / required – it is not recommended this item progress in the next six months due to operational constraints and business requirements for the existing stock.</p> <p>May 2024: No further updates at this time.</p>

	<p>6. Examine, as part of the asset management planning for the portfolio, the replacement program for the newer houses currently held and not included in the above recommendations.</p> <p>7. Review Policy 2.10 Council Staff Housing and report to Council.</p>	
16/03/2021 CMRef: 82699 CEO	<p>That Council;</p> <p>1. Notes the preparation and submission by Njaki Njaki Aboriginal Cultural Tours of the Hunts Dam Nature Based Campground Feasibility – Business Case – June 2019 demonstrating the potential viability of the proposal;</p> <p>2. Notes that the proposal represents strong alignment with the Strategic priorities and strategies for change of the Council set out in the newly adopted Strategic Community Plan;</p> <p>3. Confirms that the Business Case and Feasibility Study as submitted is satisfactory to meet the terms of the Council's resolution 82038 of November 2017;</p> <p>4. Confirms that Council supports the relinquishment of the Management Order for Reserve 29700 to enable a performance based lease to be agreed between the State and Njaki Njaki Aboriginal Cultural Tours for the conduct of its tourism venture; and</p> <p>5. Proposes to the State Government that the lease include provisions for substantial progress on the implementation of the development within a five year period from execution of the lease.</p>	<p>IN PROGRESS</p> <p>Enquiries made with DPLH.</p> <p>July 2023: No updated information provided from DPLH</p> <p>May 2024: No further updates at this time.</p>
28/06/2022 CMRef: 82951 EMS&C	<p>That Council;</p> <p>1. ENDORSE the CEO or their delegate to enter into a partnership agreement with the Merredin Blue Light Unit for the provision of Blue Light events in Merredin.</p> <p>2. NOTES The partnership in (1) above, will be to waive the fees associated with the free use of Shire facilities and non-staff resources, when the Merredin Blue Light Unit are providing agreed youth programs in Merredin within their available resources and capacity.</p> <p>3. NOTES this partnership supports a maximum of 4 events per year or 5 events per year in the years where a large fundraising event is hosted; and</p> <p>4. AUTHORISES the CEO to determine the terms of the partnership in (1) above, including the length of the partnership, the Shire resources to be allocated, and how the Shire will be recognised through the partnership with the Merredin Blue Light Unit.</p>	<p>IN PROGRESS</p> <p>The Administration has sent the agreement to PCYC for signing.</p> <p>June 2023: The Administration has followed up with PCYC during April, and aims to have the agreement signed ASAP.</p> <p>May 2024: No further updates at this time.</p>
26/07/2022 CMRef: 89268 EMCS	<p>That Council;</p> <p>1. REQUEST that the Department of Communities purchase the Shire of Merredin's interest (both land and assets) in the Cummings Street Joint Venture project at current market value; and</p> <p>2. ALLOCATE a total of \$2500 in the 2022-23 draft budget towards associated valuation and conveyance costs.</p>	<p>IN PROGRESS</p> <p>January 2024: Sale contracts were received at the end of December. EMCS has sent queries through to the Department regarding some terms and is awaiting response.</p> <p>February 2024:</p>

		<p>Communities responded on 14 February, and on 19 February 2024 EMCS and MCS met with representatives via Teams to discuss the agreement provided.</p> <p>March 2024: Required documentation to provide Communities along with signed contract is currently being developed.</p> <p>April 2024: Item to April Council meeting relating to authorising the affixing of the common seal on the contract.</p> <p>May 2024: Contracts signed and returned to Communities, awaiting response.</p>
28/02/2023 CMRef: 83101 EMES	<p>That Council</p> <p>1. AUTHORISE the removal of one date palm located at Lot 1503 (45) Barrack Street, as identified within Attachment 13.1B – Location Map; and</p> <p>2. NOTES photographic documentation of the date palm will occur prior to removal in line with the recommendation of the Shire of Merredin Municipal Heritage Inventory.</p>	<p>IN PROGRESS</p> <p>March 2023: The removal of the date palm will be completed in conjunction with the construction works for Merredin Town Centre.</p> <p>May 2024: No further updates at this time.</p>
19/09/2023 CMRef: 83237 CEO	<p>That Council;</p> <p>1. ADVISE the Department of Mines, Industry Regulation and Safety – Consumer Protection that the Shire of Merredin will not be varying its previously approved standard retail trading hours for the 2023/24 Christmas/New Year period; and</p> <p>2. NOTES the Shire of Merredin will consult with retailers in the current year to confirm current general trading hours remain suitable for the locality.</p>	<p>IN PROGRESS</p>
17/10/2023 CMRef: 83259 EMES	<p>That Council;</p> <p>1. RECEIVES the Recommendation Report included as Attachment 16.1A – Confidential Recommendation Report RFQ 03 2023-24 Merredin – Narembeen Rd Culvert Extension SLK 9.18;</p> <p>2. Subject to funding confirmation from Wheatbelt Secondary Freight Network:</p>	<p>IN PROGRESS</p> <p>February 2024: Culvert extension works were completed as per project requirements.</p>

	<p>a. APPROVES the recommendations as contained within Section 7 of the Confidential Report included as Attachment 16.1A – Confidential Recommendation Report RFQ 03 2023-24 Merredin – Narembeen Rd Culvert Extension SLK 9.18;</p> <p>b. ACCEPT the unbudgeted additional income of \$47,974, ex GST from Wheatbelt Secondary Freight Network;</p> <p>c. APPROVES the amendment to the 2023/24 Annual Budget as per the below table:</p> <table border="1" data-bbox="354 298 1500 436"> <thead> <tr> <th>Account</th><th>Description</th><th>Current Budget</th><th>Amendment</th><th>Revised Budget</th></tr> </thead> <tbody> <tr> <td>RC239</td><td>Merredin-Narembeen Road (Capital)</td><td>\$3,975,600</td><td>+\$47,974</td><td>\$4,023,574</td></tr> <tr> <td>3120118</td><td>ROADC – Wheatbelt Secondary Freight Network (WSFN)</td><td>\$3,443,700</td><td></td><td></td></tr> <tr> <td></td><td></td><td>+\$47,974</td><td>\$3,491,674</td><td></td></tr> </tbody> </table> <p>d. AUTHORISE the Shire President and Chief Executive Officer to sign and apply the Shire of Merredin Common Seal to the Contract between the Shire of Merredin and Ringa Civil for RFQ 03 2023-24 Merredin – Narembeen Rd Culvert Extension SLK 9.18 up to a total value of \$281,500 ex GST; and</p> <p>e. AUTHORISES Item 2d above, SUBJECT TO confirmation from WSFN of a new total project budget of \$300,000 consisting of \$280,000 WSFN contribution and \$20,000 municipal contribution.</p>	Account	Description	Current Budget	Amendment	Revised Budget	RC239	Merredin-Narembeen Road (Capital)	\$3,975,600	+\$47,974	\$4,023,574	3120118	ROADC – Wheatbelt Secondary Freight Network (WSFN)	\$3,443,700					+\$47,974	\$3,491,674		<p>Final works, which include pavement strengthening and sealing, will be completed in the coming months.</p> <p>May 2024: No further updates at this time.</p>
Account	Description	Current Budget	Amendment	Revised Budget																		
RC239	Merredin-Narembeen Road (Capital)	\$3,975,600	+\$47,974	\$4,023,574																		
3120118	ROADC – Wheatbelt Secondary Freight Network (WSFN)	\$3,443,700																				
		+\$47,974	\$3,491,674																			
11/12/2023 CMRef: 83291 EMDS	<p>That Council:</p> <ol style="list-style-type: none"> 1. GIVES local public notice stating that the Shire of Merredin proposes to review its local laws under s3.16 of the Local Government Act 1995; 2. NOTES that a copy of the local laws may be inspected or obtained at the Shire of Merredin offices or from its website; 3. ADVISES that submissions about the local laws may be made to the Shire before a day to be specified in the notice, being a day that is not less than 6 weeks after the notice is given; and 4. NOTES that the results of the above advertising are to be presented to Council for consideration of any submissions received. 	<p>COMPLETED</p>																				
23/01/2024 CMRef: 83311 EMDS	<p>That Council:</p> <ol style="list-style-type: none"> 1. GRANTS conditional development (planning) approval for works and use on Lot 503 Gabo Avenue, Merredin, incorporating: <ul style="list-style-type: none"> a. Installation of 3x Auger grids and Conveyor Loading Systems and necessary adjustments to existing pavements to suit drainage requirements and pavement tie-ins; b. Maintaining the position of northern drain (north of Open Bulk Heads) 09-14), requiring Open Bulk Heads to be shortened by 10.5m to accommodate new grids and by-pass; c. Shortening recent emergency storage Temporary Bulk Head 99 by 25m to accommodate altered traffic path for the Drive Over Grid in-loading trucks. Frame footings for affected frames to be re-done; d. Removal of recent emergency storage Temporary Bulk Head 98 and install access road for stacking to the grid (Open Bulk Head 09-10); 	<p>IN PROGRESS</p> <p>February 2024: Conditional Development Approval has now been formally granted by the Shire of Merredin. Awaiting receipt of revised Stormwater Management Plan</p> <p>March 2024 Revised Stormwater Management Plan has now been received and is deemed to be</p>																				

	<p>e. Milling and asphalt sealing of Open Bulk Head 12-14 at existing levels;</p> <p>f. Upgrade to 1.8m frames to Open Bulk Head 12-14, including frame footings;</p> <p>g. Necessary drainage works to accommodate the stormwater runoff from the works, including open drains, culverts and drainage basins, as outlined in Attachment 12.1A, subject to;</p> <p>i. The development and implementation of a revised Storm Water Management Plan to the satisfaction of the Shire of Merredin;</p> <p>ii. The area forming part of the development approval shall not be used until such time as all recommendations in the revised Stormwater Management Plan have been implemented in full to the satisfaction of the Shire of Merredin.</p> <p>2. AUTHORISES the Shire of Merredin Executive Manager Engineering Services to approve a revised Stormwater Management Plan that is considered to be satisfactory on behalf of Council;</p> <p>3. ADVISES the applicant that if the development, the subject of this approval, is not substantially commenced within a period of 24 months from the date of the approval, the approval will lapse and be of no further effect. For the purposes of this condition, the term "substantially commenced" has the meaning given to it in the Planning and Development (Local Planning Schemes) Regulations 2015 as amended from time to time; and</p> <p>4. ADVISES the applicant that if the applicant is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.</p>	<p>suitable. Maintenance work on existing drainage channels is currently being implemented by CBH in accordance with the Revised Stormwater management Plan.</p> <p>April 2024:</p> <p>CBH are in progress of putting in additional culverts and removing silt from existing drainage channels.</p> <p>May 2024:</p> <p>Received advice from CBH that storm water maintenance are in progress and will be finalised prior to commencement of operation.</p>
23/01/2024 CMRef: 83318 EMS&C	<p>That Council;</p> <p>1. APPROVE an alternative process be undertaken for the purchase of stock to allow the operations of the Grandstand Bar and Restaurant to commence; and</p> <p>2. INSTRUCTS the Chief Executive Officer to have the Administration undertake a full review of the operations of the Grandstand Bar & Restaurant within twelve months.</p>	<p>IN PROGRESS</p> <p>May 2024:</p> <p>No updates at this time.</p>
23/01/2024 CMRef: 83324 EMES	<p>That Council;</p> <p>1. AUTHORISE the Chief Executive Officer to finalise negotiations for the Funding Agreement and Variation of Licence L7465 between the Shire of Merredin and the Public Transport Authority of Western Australia, for the Merredin Water Tower Refurbishment; and</p> <p>2. AUTHORISE the Shire President and Chief Executive Officer to apply the Shire of Merredin Common Seal to the Funding Agreement and Variation of Licence L7465 between the Shire of Merredin and the Public Transport Authority of Western Australia, for the Merredin Water Tower Refurbishment.</p>	<p>IN PROGRESS</p> <p>February 2024</p> <p>Common seal applied and contract sent to PTA for signing.</p> <p>March 2024:</p> <p>Contract signed by PTA.</p> <p>May 2024:</p> <p>No further updates at this time.</p>
27/02/2024	That Council;	IN PROGRESS

CMRef: 83346 CEO	<p>1. ACKNOWLEDGES the closure of the pedestrian crossing immediately east of the Merredin Train Station as part of the construction of the new high-level platform at the station;</p> <p>2. AUTHORISE the Chief Executive Officer to advise PTA and Arc Infrastructure of this acknowledgement; and</p> <p>3. INSTRUCT the Chief Executive Officer to advertise the closure of the platform within the community as soon as closure dates are known.</p>	<p>March 2024: Minutes excerpt provided to PTA.</p> <p>May 2024: No further updates at this time. Waiting for notification of dates from PTA.</p>
27/02/2024 CMRef: 83348 EMCS	<p>That Council;</p> <p>1. ACCEPT the offer received for Assessment A9358, Lot 217, 19 Carrington Way, Merredin WA 6415 for a value of \$35,000;</p> <p>2. AUTHORISE the Chief Executive Officer and the Shire President to execute a Contract of Sale and apply the Shire of Merredin Common Seal to the agreed contract; and</p> <p>3. INSTRUCT the CEO to transfer the profits received from the sale of the land into the Building Reserve Account GL 96733010.</p>	<p>IN PROGRESS</p> <p>March 2024: EMCS has contacted person who made the offer and asked for a formal offer contract to be drawn up. Advised that delays have occurred and offer may not be forthcoming.</p> <p>May 2024: No further updates at this time.</p>
27/02/2024 CMRef: 83349 MP / EMES	<p>That Council;</p> <p>1. Receives the Confidential Recommendation Report of the Tender Panel for RFQ17 2023/24 Apex Park – Amenities Upgrade at Attachment 19.2A;</p> <p>2. APPROVES the recommendations as contained within Section 6, Recommendations, of Attachment 19.2A – RFQ17 2023/24 Confidential Recommendation Report.</p> <p>3. AUTHORISE the Shire President and Chief Executive Officer to apply the Shire of Merredin common seal to the Contract between the Shire of Merredin and Respondent 2 for RFQ17 2023/24 Apex Park – Amenities Upgrade as outlined in Attachment 19.2A – RFQ17 2023/24 Confidential Recommendation Report.</p>	<p>IN PROGRESS</p> <p>March 2024: Contract was awarded to Phase 3.</p> <p>May 2024: No further updates at this time.</p>
26/03/2024 CMRef: 83355 EMDS	<p>That Council:</p> <p>1. ENDORSES the Shire of Merredin Responsible Authority Report forming part of Attachment 12.2B;</p> <p>2. SUBMITS the endorsed Shire of Merredin Responsible Authority Report to the Development Assessment Panel Secretariat;</p> <p>3. RECOMMENDS that the Regional Joint Development Assessment Panel resolves to:</p> <p>a. ACCEPT that the Development Assessment Panel Application reference DAP/24/02631 is appropriate for consideration as a “Use not listed” land use and compatible with the objectives of the zoning table in accordance with Clause 3.4.2 (b) of the Shire of Merredin Local Planning Scheme No. 6; and</p> <p>b. APPROVE Development Assessment Panel Application reference DAP/24/02631 and accompanying plans (Attachment 12.2A) in accordance with Clause 68 of Schedule 2 (Deemed Provisions) of the Planning and Development (Local Planning Schemes) Regulations 2015, and</p>	<p>IN PROGRESS</p> <p>April 2024: JDAP met and have made a determination to grant conditional approval. Awaiting formal confirmation from JDAP before liaising with the applicant.</p> <p>May 2024: Conditional Approval has now been received from JDAP. Awaiting receipt of Construction Management Plan etc from the applicant</p>

	<p>the provisions of Clause 3.4.2 (b) of the Shire of Merredin Local Planning Scheme No. 6, subject to the following conditions:</p> <ol style="list-style-type: none"> i. The submission and approval of a dedicated Construction Management Plan, including a transport impact assessment, details showing the proposed interim and longer-term facilities including building/structure setbacks, carparking facility, landscaping/ screening etc, to the satisfaction of the local government; ii. The removal of all construction infrastructure once the facility has been completed to the satisfaction of the local government; iii. The preparation and lodgement of a Drainage Management Plan to contain all drainage on site to the satisfaction of the local government; iv. The design and location of on-site effluent systems, for the construction phase as well as the longer term, to be designed and located to the satisfaction of the local government; v. Compliance with the Bushfire Management Plan dated 14 December 2023 recommendations (including the Bushfire Risk Assessment & Management Report); and vi. Any new crossover to Robartson Road shall be located and constructed to the satisfaction of the local government. <p>Advice Notes</p> <ol style="list-style-type: none"> 1 If the development, subject of this approval, is not substantially commenced within a period of 24 months from the date of the approval, the approval will lapse and be of no further effect. For the purposes of this condition, the term "substantially commenced" has the meaning given to it in the Planning and Development (Local Planning Schemes) Regulations 2015 as amended from time to time. 2 If an applicant or owner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination. 3 The applicant is advised that granting of development approval does not constitute a building permit and that an application for relevant building permits must be submitted to the Shire of Merredin and be approved before any work requiring a building permit can commence on site. 													
<p>26/03/2024 CMRef: 83356 EMES</p>	<p>That Council:</p> <ol style="list-style-type: none"> 1. ADOPT the proposed road hierarchy listed in the table below; <p>ID Road Hierarchy Role</p> <p>Rural - Non Built-Up Areas</p> <table border="0"> <tr> <td>1</td> <td>Regional Distributor</td> <td>Provide Link between major roads and regions</td> </tr> <tr> <td>2</td> <td>Local Distributor</td> <td>Provides a mixed function that includes traffic mobility and property access</td> </tr> <tr> <td>3</td> <td>Access Rd</td> <td>Provide access to property and residence</td> </tr> <tr> <td>4</td> <td>Access Rd (Minor)</td> <td>Provide access to one or two rural properties</td> </tr> </table> <p>Urban - Built Up Areas (Local Towns)</p>	1	Regional Distributor	Provide Link between major roads and regions	2	Local Distributor	Provides a mixed function that includes traffic mobility and property access	3	Access Rd	Provide access to property and residence	4	Access Rd (Minor)	Provide access to one or two rural properties	<p>IN PROGRESS</p> <p>May 2024: No further updates at this time.</p>
1	Regional Distributor	Provide Link between major roads and regions												
2	Local Distributor	Provides a mixed function that includes traffic mobility and property access												
3	Access Rd	Provide access to property and residence												
4	Access Rd (Minor)	Provide access to one or two rural properties												

	<p>5 Local Distributor Provides a mixed function that includes traffic mobility and property access</p> <p>6 Access Rd Provide access to property and residence</p> <p>7 Laneway Provide access to back of property</p> <p>2. AUTHORISE the Chief Executive Officer to publish Shire Road Register for public comments, prior to formally adopting by Council.</p> <p>3. ADOPT the proposed Merredin Interim Asset Management Plan.</p>	
26/03/2024 CMRef: 83359 EMCS	<p>That Council;</p> <p>1. APPROVES the review of the 2023/24 Annual Budget (Budget Review 2) as at 29 February 2024;</p> <p>2. AUTHORISES the recommended budget amendments, as detailed in Attachment 14.3A; and</p> <p>3. PROVIDES a copy of the 2023/24 Annual Budget Review and determination to the Department of Local Government, Sport and Cultural Industries, in accordance with Regulation 33A of the Local Government (Financial Management) Regulations 1996.</p>	<p>COMPLETED</p> <p>May 2024: All budget amendments completed in the Shire's financial software.</p>
26/03/2024 CMRef: 83362 EMES	<p>That Council;</p> <p>1. RECEIVES the Recommendation Report included as Attachment 19.1A – Confidential Recommendation Report RFQ05a 2023-24 Shire of Merredin – Bituminous Surfacing;</p> <p>2. APPROVES the recommendations as contained within Section 7 of the Confidential Report included as Attachment 19.1A;</p> <p>3. AUTHORISE the Shire President and Chief Executive Officer to sign and apply the Shire of Merredin Common Seal to the Contract between the Shire of Merredin and Fulton Hogan Industries Pty Ltd for RFQ05a 2023-24 Sealing Works up to a total value of \$722,601 ex GST; and</p> <p>4. AUTHORISES the Chief Executive Officer to approve up to 10% Variations to this Contract, within the budget allocated under GL's RC239e, RC239f, RC239g, RRG001, R2R001, RRG090, R2R090, R2R013, R2R014, R2R017, and R2R063.</p>	<p>IN PROGRESS</p> <p>April 2024: Contract awarded to Fulton Hogan.</p> <p>May 2024: No further updates at this time.</p>
30/04/2024 CMRef: 83369 EMDS	<p>That Council:</p> <p>1. NOTES the outcomes of the review of the Shire of Merredin's local laws under s3.16 of the Local Government Act 1995; and</p> <p>2. NOTES proposals to amend local laws under s3.12 of the Local Government Act 1995 will be presented to Council for its consideration in due course.</p>	<p>IN PROGRESS</p> <p>Comprehensive review of Shire of Merredin Local Laws will now be undertaken by Consultant and EMDS before being brought back to Council for its consideration later in 2024</p>
30/04/2024 CMRef: 83370 EMES	<p>That Council:</p> <p>1. APPROVES the request and includes the eastern side of Bailey Rd on the Shire of Merredin Roads Register;</p> <p>2. AUTHORISE the Chief Executive Officer to obtain the required permits, and construct formed dry weather only Rd - 2.2 km between Merredin – Nungarin Rd to the boundary of Lot</p>	<p>IN PROGRESS</p> <p>May 2024: No further updates at this time.</p>

	<p>13170, and to invoice the person making the request for the construction costs of \$36,000 + GST;</p> <p>3. AUTHORISE the Chief Executive Officer to inform the adjoining land owners prior to any work being undertaken; and</p> <p>4. AUTHORISE the Chief Executive Officer to inform the local farmer that Council reserves the right to extend the road to Old-Nukarni Rd if future needs arise.</p>													
30/04/2024 CMRef: 83373 EMCS	<p>That Council ENDORSE the following annual allowances and meeting attendance fees for inclusion in the 2024/25 budget, to be paid quarterly in arrears:</p> <table> <tr> <td>Annual Meeting Fees</td> <td>Annual Allowance</td> </tr> <tr> <td>For a council member other than the mayor or president</td> <td>For a council member who holds the office of mayor or president</td> </tr> <tr> <td>Annual Allowance</td> <td>Shire President</td> </tr> <tr> <td>Deputy President</td> <td>Annual</td> </tr> <tr> <td>\$8,495</td> <td>\$8,495</td> </tr> <tr> <td>\$14,155</td> <td>\$3,535</td> </tr> </table>	Annual Meeting Fees	Annual Allowance	For a council member other than the mayor or president	For a council member who holds the office of mayor or president	Annual Allowance	Shire President	Deputy President	Annual	\$8,495	\$8,495	\$14,155	\$3,535	<p>IN PROGRESS</p> <p>May 2024: Councillor Annual Allowances will be included in the 2024/25 budget.</p>
Annual Meeting Fees	Annual Allowance													
For a council member other than the mayor or president	For a council member who holds the office of mayor or president													
Annual Allowance	Shire President													
Deputy President	Annual													
\$8,495	\$8,495													
\$14,155	\$3,535													
30/04/2024 CMRef: 83374 EMCS	<p>That Council:</p> <ol style="list-style-type: none"> 1. PROVIDES its in-principle endorsement of the Schedule of Fees and Charges 2024/25, included as Attachment 14.4A to the report; and 2. INCLUDES the proposed schedule within the drafting of the Shire of Merredin's 2024/2025 Annual Budget for further consideration. 	<p>IN PROGRESS</p> <p>May 2024: Proposed Fees and Charges will be used in drafting the 2024/25 budget.</p>												
30/04/2024 CMRef: 83375 EMCS	That Council ADOPT the IT Disaster Recovery Plan – April 2024, as presented in Attachment 14.5A.	<p>COMPLETED</p> <p>May 2024: Document added to Shire's shared drive, intranet and emailed out to all staff.</p>												
30/04/2024 CMRef: 83377 T/CEO	That Council ADOPT the revised Policies as shown in Attachment 15.2A.	<p>COMPLETED</p>												
30/04/2024 CMRef: 83378 T/CEO	<p>That Council:</p> <ol style="list-style-type: none"> 1. NOTES the review of the Shire of Merredin Register of Delegated Authority for the 2023/24 financial year, which meets the requirement of Section 5.46 (2) of the Local Government Act 1995; and 2. ENDORSES the updated Shire of Merredin Register of Delegated Authority, as per Attachment 15.3B. 	<p>COMPLETED</p>												
30/04/2024 CMRef: 83380 EMCS	<p>That Council;</p> <ol style="list-style-type: none"> 1. AUTHORISE the Shire President and Chief Executive Officer to execute the Contract of Sale documents as provided by the Department of Communities; and 2. AUTHORISE the Shire President and Chief Executive Officer to affix the Shire of Merredin Common Seal to the necessary documents to allow the sale to proceed. 	<p>IN PROGRESS</p> <p>May 2024: Contracts signed and returned to Communities, awaiting response.</p>												

30/04/2024 CMRef: 83381 EMCS	That Council; 1. DECLINE Offer 2 received for Assessment A9248, Lot 502, Crooks Road, Merredin WA 6415 and AUTHORISE the Chief Executive Offer to communicate this as necessary; 2. COUNTEROFFER Offer 1 received for Assessment A9248, Lot 502, Crooks Road, Merredin WA 6415 for the amount of the valuation received; 3. AUTHORISE the Chief Executive Officer to negotiate the sale price, and, along with the Shire President, execute a Contract of Sale and apply the Shire of Merredin common seal to the agreed contract, should the prospective purchaser wish to proceed based on the sale price outlined above; and 4. NOTE that if a suitable price cannot be agreed upon, the Item will be returned to Council for further discussion.	IN PROGRESS
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15.2 Appointment to Council Committees

Administration



Responsible Officer:	John Merrick, T/CEO
Author:	Meg Wyatt, EO
Legislation:	Nil
File Reference:	Nil
Disclosure of Interest:	Nil
Attachments:	Nil

Purpose of Report



Executive Decision



Legislative Requirement

For Council to appoint a Councillor delegate to the Rural Water Council Committee that has not yet had a Councillor appointed to it.

Background

At the October 2023 Ordinary Council Meeting, Council appointed Councillors to the below committees:

- Shire of Merredin Audit Committee
- Eric Hind Scholarship Committee
- Shire of Merredin Local Emergency Management Committee (LEMC)
- Western Australian Local Government Association Great Eastern Country Zone (GECZ)
- Wheatbelt East Regional Organisation of Councils (WEROC)
- Wheatbelt North Regional Road Group (RRG)
- Central East Aged Care Alliance Inc (CEACA)

The above committees were considered urgent and needed to have Councillors appointed to them before a review of the committees could be completed.

The Administration conducted a review of the committees and briefed Council on the remaining committees during the Briefing Session held 23 January 2024. At this Briefing Session it was decided not to appoint a delegate to the Rural Water Council of WA Committee. However, after further review, Council decided that it was in the Shire's best interest to have a delegate on this Committee as one of the Strategic focuses for the Shire is water.

Comment

Council must now appoint a Councillor delegate to this Committee. Once appointed the Administration will advise the Committee of the representatives.

Policy Implications

Nil

Statutory Implications

Local Government Act 1995.

Strategic Implications

Ø Strategic Community Plan

Theme: Nil

Service Area Objective: Nil

Priorities and Strategies
for Change: Nil

Ø Corporate Business Plan

Theme: Nil

Priorities: Nil

Objectives Nil

Sustainability Implications

Ø Strategic Resource Plan

Nil

Risk Implications

Nil

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr McKenzie Seconded: Cr Van Der Merwe

83394 That Council In accordance with section 5.10 and 5.11A of the Local Government Act 1995 appoint Councillor Crook as the delegate to the Rural Water Council of WA Committee.

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil

16. Motions of which Previous Notice has been given

Nil

17. Questions by Members of which Due Notice has been given

Nil

18. Urgent Business Approved by the Person Presiding or by Decision

Nil

19. Matters Behind Closed Doors

In accordance with section 5.23 (2)(c)(e)(ii), of the *Local Government Act 1995* Council will go Behind Closed Doors to discuss these matters.

Council Decision

Moved: Cr Van Der Merwe **Seconded:** Cr Billing

83395 **That Council move Behind Closed Doors and that Standing Orders be suspended at 4:19pm.**

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil

Reason

That matters related to a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting, and a matter that if disclosed would reveal information that has a commercial value to a person were to be discussed.

19.1 Adoption of Omnibus Scheme Amendment (Shire of Merredin Local Planning Scheme No 6 Amendment No 8 – Omnibus Amendment)

Development Services



Responsible Officer:	Peter Zenni, EMDS
Author:	Paul Bashall – Planwest (WA) Pty Ltd
Legislation:	<i>Planning and Development Act 2005</i> Shire of Merredin Local Planning Scheme No.6
File Reference:	CM/19/93
Disclosure of Interest:	Nil
Attachments:	Attachment 19.1A – Local Planning Scheme 6 Amendment 8 - Omnibus Amendment

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr Manning

Seconded:

Cr Van Der Merwe

83396

That Council:

1. **ADOPTS Amendment No 8 (Omnibus amendment) to the Shire of Merredin Local Planning Scheme No 6;**
2. **SUBMITS the endorsed Omnibus amendment to the Environmental Protection Authority for environmental clearance (*s 81 Planning and Development Act 2005*); and**
3. **SUBMITS the endorsed Omnibus amendment to the WA Planning Commission for approval to advertise.**

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil

19.2 Adoption of Local Planning Strategy Review (Shire of Merredin Local Planning Strategy - 2024)

Development Services



Responsible Officer:	Peter Zenni, EMDS
Author:	Paul Bashall – Planwest (WA) Pty Ltd
Legislation:	<i>Planning and Development Act 2005</i> Shire of Merredin Local Planning Strategy
File Reference:	CM/19/93
Disclosure of Interest:	Nil
Attachments:	Attachment 19.2A – Local Planning Strategy 2024

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr Van Der Merwe

Seconded:

Cr O'Neill

That Council:

83397

1. ADOPTS the Shire of Merredin Local Planning Strategy 2024; and
2. SUBMITS the endorsed Shire of Merredin Local Planning Strategy 2024 to the WA Planning Commission for approval to advertise.

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil

19.3 Variation of Existing Contract for the Provision of Planning Services – Planwest (WA) Pty Ltd

Development Services



Responsible Officer:	Peter Zenni, EMDS
Author:	As above
Legislation:	<i>Local Government Act 1995</i> <i>Planning and Development Act 2005</i>
File Reference:	CM/19/93
Disclosure of Interest:	Nil
Attachments:	Attachment 19.3A – Existing Contract and Supporting Documentation

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr McKenzie

Seconded:

Cr Crook

83398 That Council ENDORSE a variation to the existing contract between the Shire of Merredin and Planwest WA Pty Ltd relating to the review of the Shire of Merredin Local Planning Scheme No. 6, Local Planning Strategy and Local Planning Policies via an allocation of an additional \$15,000 (plus GST) to a total contract value of \$63,846 (inclusive of GST), to allow for the finalisation of this project.

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil

19.4 Acceptance of Tender E-Quotes RFQ19 - 2023/24 Provision of Waste and Recycling Collection Services to the Shire of Merredin

Development Services



Responsible Officer:	Peter Zenni, EMDS
Author:	As above
Legislation:	<i>Local Government Act 1995</i> <i>Local Government (Functions and General) Regulations 1996</i>
File Reference:	Nil
Disclosure of Interest:	Nil
Attachments:	Attachment 19.4A – RFQ19-2023/24

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr Van Der Merwe

Seconded:

Cr Crook

That Council;

83399

1. ACCEPT the tender submission for RFQ19 – 2023/24 from Avon Waste for the provision of Waste and Recycling Collection services to the Shire of Merredin;
2. AUTHORISE the Chief Executive Officer to negotiate contract terms between the Shire of Merredin and Avon Waste for the provision of Waste and Recycling Collection Services;
3. AUTHORISE the Shire President and Chief Executive Officer to execute a contractual agreement with Avon Waste for the provision of Waste and Recycling Collection services and attach the Shire of Merredin Common Seal; and
4. INCORPORATE the required allocation of funds for the provision of Waste and Recycling Collection Service as part of the 2024/25 draft budget.

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil

Council Resolution

Moved: Cr McKenzie

Seconded: Cr Crook

83400 **That Council return from Behind Closed Doors at 4:25pm, resume Standing Orders and that the resolutions being passed in the confidential session be confirmed in open meeting.**

CARRIED 8/0

For: Cr McKenzie, Cr Manning, Cr Anderson, Cr Billing, Cr Crook, Cr O'Neill, Cr Simmonds, Cr Van Der Merwe

Against: Nil

20. Closure

There being no further business, the President thanked those in attendance and declared the meeting closed at 4:25pm.

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