



SHIRE OF MENZIES

Agenda

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

29 August 2019

Commencing at 1.00pm

**29 August
2019**

Ordinary Meeting of Council

SHIRE OF MENZIES
NOTICE OF ORDINARY MEETING OF COUNCIL

Dear Council Member,

The next Ordinary Meeting of the Shire of Menzies will be held on 26 September 2019 in the Tjuntjuntjara Community commencing at 1pm.

Peter Money
Chief Executive Officer

20 August 2019

DISCLAIMER

No responsibility whatsoever is implied or accepted by the shire of Menzies for any act or omission or statement or intimation occurring during this meeting.

It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decision, which will be provided within fourteen (14) days of this meeting.

FINANCIAL INTEREST

A financial interest occurs where a Councillor, or person with whom the Councillor is closely associated, has direct or indirect financial interest in the matter. That is, the person stands to make a financial gain or loss from the decision, either now or at some time in the future.

An indirect financial interest includes a reference to a financial relationship between that person and another person who requires a Local Government decision in relation to the matter.

Councillors should declare an interest:

- a) In a written notice given to the Chief Executive Officer (CEO) before the meeting: or
- b) At the meeting, immediately before the matter is discussed.

A member who has declared an interest must not:

- Preside at the part of the meeting relating to the matter: or
- Participate in or be present during the discussion of decision-making procedure relating to the matter unless the member is allowed to do so under Section 5.68 or 5.69 of the *Local Government Act 1995*.

**Councillor Attendance
at Shire of Menzies Council Meetings 2018/2019**

Council Meeting Date	Leave of Absence	Apologies	Electronic Attendance	Absent
22 February 2018	-	Cr J Dwyer Cr J Lee	Cr D Hansen	-
29 March 2018	-	-	-	-
26 April 2018	-	Cr D Hansen	Cr I Baird	-
31 May 2018	-	Cr D Hansen	-	-
28 June 2018	-	-	-	-
6 August 2018	-	-	-	-
30 August 2018	-	Cr D Hansen	Cr I Baird	-
27 September 2018	-	Cr D Hansen Cr I Baird Cr J Dwyer	-	-
25 October 2018	-	-	Cr D Hansen Cr I Baird	-
29 November 2018	-	-	Cr J Dwyer	-
13 December 2018	-	-	-	Cr I Baird Cr D Hansen
28 February 2019	-	Cr D Hansen	Cr I Baird	
28 March 2019	-	-	-	-
24 April 2019	-	-	Cr D Hansen Cr I Baird	-
30 May 2019	-	-	-	-
27 June 2019	-	-	-	Cr D Hansen
25 July 2019	-	Cr D Hansen	-	-
29 August 2019				
26 September 2019				
31 October 2019				
28 November 2019				
12 December 2019				

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12.1.1 DRAFT ANNUAL REPORT 2017/2018

LOCATION:	N/A
APPLICANT:	Shire of Menzies
DOCUMENT REF:	as applicable
DISCLOSURE OF INTEREST:	No conflict of interest
DATE:	29 August 2019
AUTHOR:	Peter Money Chief Executive Officer
ATTACHMENT:	Draft Annual Report

SUMMARY

The draft Annual Report is presented for consideration by Council for adoption.

BACKGROUND

The Local Government Act (s5.54) requires the local government to adopt its Annual Report by December 31st after that financial year.

Due to difficulties the auditors had obtaining the necessary financial information for the Audit Report, this Report was delayed which then delayed the finalising of the Annual Report.

The Act also requires that if the Auditors Report is not available in time for the Annual Report for a financial year to be accepted by 31 December after that financial year, the Annual Report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

Following receipt of the Auditors Report, the Report was presented and adopted by Council at its Ordinary Meeting of 25 July 2019 and in this regards, Council is compliant with Act.

COMMENT

Due to difficulties obtaining the required financial information for the Audit Report, the administration was delayed in completing the Annual Report. Due to other end-of-year and budgeting requirements and that key employees involved in the financial and administrative matters at that time are no longer with the Shire, the production of this Annual Report was contracted.

CONSULTATION

Former Shire President Cr. Jill Dwyer
Current Shire President Greg Dwyer
Former Executive Assistant Deb Whitehead
Manager Finance and Administration Jeanette Taylor
Current CEO Peter Money

STATUTORY ENVIRONMENT

Local Government Act sections 5.27; 5.53; 5.54; 5.55; 5.55A

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK ASSESSMENT

The Shire is in breach of the Act for failing to seek DLG approval to delay the adoption of the Annual Report. No penalty applies.

Failure to adopt the Annual Report by September 2019, would result in a further breach of the Act.

STRATEGIC IMPLICATIONS

14.2 Strong sense of community maintained

- Our community will be cohesive, inclusive and interactive, where people feel safe, are welcomed and can live comfortably.
- Our community will value each other, building relationships and networks to interact, socialise and for recreation.
- Our community will have access to all necessary service requirements.
- The Shire to review disability access throughout the Shire of Menzies.

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.
- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.
- Regularly monitor and report on the Shire's activities, budgets, plans and performance.

- Continue to engage with our community, to advocate on behalf of our community, to be accountable and to manage within our governance and legislative framework.
- Continue to participate in regional activities to the benefit of our community.

VOTING REQUIREMENTS

Absolute majority

OFFICERS RECOMMENDATION

1. That Council adopts the draft Annual Report for the financial year 2017/2018 as presented.

Absolute Majority required

2. That Council holds an Electors General Meeting on Thursday 26th September 2019 at 12:00 PM and advertise the Meeting accordingly.

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

12.1.2 ADVERTISING - DIFFERENTIAL RATE SUBMISSIONS

LOCATION:	Menzies Shire
APPLICANT:	Shire of Menzies
DOCUMENT REF:	as applicable
DISCLOSURE OF INTEREST:	Nil
DATE:	29 August 2019
AUTHOR:	Peter Money Chief Executive Officer
ATTACHMENT:	Nil

SUMMARY

Council is to consider any submissions received following the advertising of the differential rates for the year ending 30 June 2020.

BACKGROUND

In accordance with the Local Government Act, Council is obligated to advertise its proposal to impose differential rates.

The Shire has given local public notice of 21 days in accordance with (s6.36(1)) of its intention to levy the differential rates.

The advertising period closed on 22nd August 2019 and no submissions were received.

COMMENT

Council calculated the rates based on the metropolitan CPI of 1.8% which will provide sufficient income to carry out the proposed projects and ensure sufficient funds for Shire operational matters.

There was an increase in valuation in some of the mining leases this year even though some neighbouring shires had some reductions in lease values.

This increase in valuations will result in an increase in income above 1.8% and this factor should be considered in the 2020/2021 budget, should similar valuation increases occur.

CONSULTATION

Council workshops
Public advertising Kalgoorlie Miner
Shire Website

STATUTORY ENVIRONMENT

Local Government Act 1995 Section s6.33, s6.36

POLICY IMPLICATIONS

OP14 - Council does not raise the correct level of rate income

FINANCIAL IMPLICATIONS

The level of rating reflects the expenditure adopted in the proposed Budget for the year ending 30 June 2019.

RISK ASSESSMENT

Failing to advertise differential rates would breach Regulations and could result in imposed rates being withdrawn.

STRATEGIC IMPLICATIONS

14.1 Sustainable local economy encouraged

- A local economy accessing the commercial options and services in place, for timely development.
- The acquisition of appropriate resources to assist with economic and tourism planning and development.

14.3 Active civic leadership achieved

- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.
- Regularly monitor and report on the Shire's activities, budgets, plans and performance.
- Continue to engage with our community, to advocate on behalf of our community, to be accountable and to manage within our governance and legislative framework.
- Continue to participate in regional activities to the benefit of our community.

14.4 Heritage & Natural assets conserved

- Heritage and cultural places and items will be protected.
- A strengthening of our cultural and heritage awareness and values.

VOTING REQUIREMENTS

Simple majority

OFFICERS RECOMMENDATION

That Council notes that no submissions were received in response to the advertising of the proposed differential rates for the year ending 30 June 2020.

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

12.1.3 AMEND POLICY 2.2 CAPITALISATION OF ASSETS

LOCATION:	N/A
APPLICANT:	Shire of Menzies
DOCUMENT REF:	as applicable
DISCLOSURE OF INTEREST:	No conflict of interest
DATE:	28 August 2019
AUTHOR:	Jeanette Taylor Manager of Finance and Administration
ATTACHMENT:	Nil

SUMMARY

Policies are determined by Council and may be amended or waived according to circumstances. This power is conveyed to Council in section 2.7(2)(b) of the *Local Government Act 1995*.

BACKGROUND

The Policy Review undertaken in August 2018 updated the asset capitalisation threshold to \$10,000 in anticipation of new guidelines which did not eventuate.

COMMENT

Council cannot have a Policy that contravenes the Local Government Act or Regulations Policy 2.2 Capitalisation of Assets is to be amended to accordingly.

Local Government (Financial Management) Regulations 17A(5) states

“An asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5 000.”

CONSULTATION

NA

STATUTORY ENVIRONMENT

Local Government Act 1995 section 2.7(2)(b)

Local Government (Financial Management) Regulations 17A(5)

POLICY IMPLICATIONS

Policy 2.2 Capitalisation of Assets

FINANCIAL IMPLICATIONS

Nil

RISK ASSESSMENT

OP13 Council does not comply with statutory reporting requirements and deadlines.

STRATEGIC IMPLICATIONS

Select one or more of the outcomes from the Strategic Plan – delete those not relevant

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.

VOTING REQUIREMENTS

Simple majority

OFFICERS RECOMMENDATION

That Council update Policy 2.2 Capitalisation of Assets to adopt a threshold of \$5,000 for the capitalisation of purchased assets as per *Local Government (FM) Regulations 17A(5.)*.

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

12.1.4 ADOPTION OF BUDGET FOR THE YEAR ENDING 30 JUNE 2020

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	29 August 2019
AUTHOR:	Ally Bryant, Finance Consultant
ATTACHMENT:	12.1.4-1 Statutory Budget for year ending 30 June 2020 12.1.4-2 Capital Works Job Details 2019-20 12.1.4-3 Fees and Charges 2019-2020

IN BRIEF:

For Council to consider the adoption of the Budget for the year ending 30 June 2020.

BACKGROUND:

At the ordinary meeting of Council held on 25 July 2019, Council resolved to adopt differential rating. The proposed rates were advertised with the final date for objections being 22 August 2019. No objections were received.

The Statutory Budget has been developed following two workshops with input from Councillor's. All items were discussed for both the operating and capital budget.

COMMENT:

Rate increases for the 2019/2020 Financial year for all properties has been limited to 1.8%. The total Reserves increase for the year. Some new initiatives have been introduced, and plant replaced.

It is proposed that any difference in surplus between the Adopted Budget estimate and the final surplus will be transferred to Reserves.

The budget as presented has been developed by using the following reference documents.

- Workforce Plan
- Asset Management Plan
- Long Term Financial Management Plan
- Strategic Community Plan
- Corporate Business Plan.

CONSULTATION:

- Two Budget Workshops with Council.
- CEO
- Works Supervisor
- MFA
- Local Advertising

STATUTORY AUTHORITY:

Local Government Act 1995 Section 5.98, 6.32, 6.36, 6.46(3), 6.47 and 6.51

Waste Avoidance and Resource Recovery Act 2007 Section 67

Local Government (Financial Management) Regulations 1996 Regulation 64(2) and 67

POLICY IMPLICATIONS:

Policy Schedule 4.1 – Budget Preparation Timetable

FINANCIAL IMPLICATIONS:

The Annual Budget determines how funds will be allocated for the forthcoming financial year.

RISK ASSESSMENTS:

- OP9** Budgets are inaccurately reported with differences in the Budget adopted by Council, and that exercised by Council administration.
- OP10** Budgets do not reflect strategic objectives.
- OP13** Council does not comply with statutory reporting requirements and deadlines.
- OP14** Council does not raise the correct level of rate income.
- OP30** Unrealistic budgets adopted.

RELEVANT TO STRATEGIC PLAN:

14.1 Sustainable local economy encouraged

- A strong local economy, diversified through encouraging commercial growth, which provides jobs and services.
- The acquisition of appropriate resources to assist with economic and tourism planning and development.

14.2 Strong sense of community maintained

- Our community will have access to all necessary service requirements.
- The Shire to review disability access throughout the Shire of Menzies.
- The Shire to acquire appropriate resources to assist with developing the services and facilities required by the community.

14.3 Active civic leadership achieved

- Regularly monitor and report on the Shire's activities, budgets, plans and performance.
- Maintain sustainability through our leadership, our regional and government partnerships and ensure we make informed resource decisions for our community good.

VOTING REQUIREMENTS:

Absolute Majority

OFFICER RECOMMENDATION:

Recommendation 1 – Valuations and Rates

That the valuations supplied by the Valuer General below, be adopted and recorded in the rate book for use in the 2019/2020 financial year

- Gross Rental Value (GRV) \$2,555,095
- Unimproved Value (UV) \$18,722,758

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

Recommendation 2 - Rate in the Dollar

That in accordance with the Local Government Act 1995 Section 6.32, Council impose the advertised general rates in GRV and UV in the 2019/2020 financial year as:

- | | | |
|-----------------------------|---------------------------|--------------------|
| 1. Gross Rental Value (GRV) | | |
| a. GRV Improved | 8.64 cents in the dollar | Minimum Rate \$317 |
| b. GRV Vacant | 8.62 cents in the dollar | Minimum Rate \$200 |
| 2. Unimproved Value | | |
| a. UV Mining Operating | 16.55 cents in the dollar | Minimum Rate \$317 |
| 3. UV Mining Exploration | 15.00 cents in the dollar | Minimum Rate \$280 |
| 4. UV Mining Prospecting | 14.77 cents in the dollar | Minimum Rate \$248 |
| 5. UV Pastoral and Other | 8.29 cents in the dollar | Minimum Rate \$317 |

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
----------------------------	------------

MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

Recommendation 3 – Rubbish Removal Charge

That in accordance with section 67 of the Waste Avoidance and Resource Recovery Act 2007, Council impose Receptacle Collection Charges as:

- | | | |
|----|--|-------|
| 1. | 240 litre bin (first service for residential property) | \$140 |
| 2. | 240 litre bin (additional service for residential property) | \$155 |
| 3. | 240 litre bin service (per service) for non-residential property | \$168 |

COUNCIL DECISION

COUNCIL RESOLUTION:

No.

MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

Recommendation 4 – Payment Options

That in accordance with Regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominate the following due dates for the payment of rates and charges in the 2019/2020 financial year

- | | |
|--------------------------------|-------------------|
| Issue Date | 10 September 2019 |
| 1. Payment in Full | 17 October 2019 |
| 2. Payment in Four Instalments | |
| a. First Instalment | 17 October 2019 |
| b. Second Instalment | 19 December 2019 |
| c. Third Instalment | 20 February 2020 |
| d. Fourth Instalment | 22 April 2020 |

COUNCIL DECISION

COUNCIL RESOLUTION:

No.

MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

Recommendation 5 – Instalment Charges

That in accordance with section 6.45(3) of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, Council impose administration fees (excluding eligible pensioners and seniors) as:

1. Payment of rates and charges by instalments (not including the first instalment) \$10 per instalment and 5.5% interest to apply to instalments that remain outstanding after the due date;

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
----------------------------	------------

MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

Recommendation 6 – Penalties and Additional Charges for unpaid Rates and Charges

That in accordance with section 6.51 of the Local Government Act 1995, Council impose penalty interest of 11% per annum, calculated daily, on rates and service charges remaining unpaid (excluding eligible pensioners opting to defer the payment of their rates), after the due date and that the following fees be adopted for the non-payment of rates and charges

1. A fee of \$11 will be levied on each Final Notice issued (concession holders not to receive final notices).
2. A fee of \$40 will be levied on each title search required for recovery of outstanding rates.

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
----------------------------	------------

MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

Recommendation 7 – Fees and Charges

That Council adopt the proposed fees and charges for the year ending 30 June 2020 as attached with the following additions.

*Addition 1 - 240 Litre bin service (per service) for non-residential property \$168 was overlooked and has been added to Fees and Charges.

*Addition 2 - Fee of \$40 added for the charge of title search for recovery of outstanding rates.

COUNCIL DECISION

COUNCIL RESOLUTION:

No.

MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

Recommendation 8 – Councillor Remuneration

As determined by Western Australia Salaries and Allowances Act 1975, Determination of the Salaries and Allowances Tribunal for Local Government, Chief Executive Officers and Elected Members Part 6.4 and Part 7 Band 4, the following Fees and Allowances be adopted.

President

Annual Attendance Fee	\$19,410.00
Annual Presidents Allowance	\$19,846.00

Deputy President

Annual Attendance Fee	\$9,410.00
Annual Deputy Presidents Allowance	\$4,966.00

All other Councillors

Annual Attendance Fee	\$9,410.00
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All Councillors

Annual Communication Fee	\$1,100.00
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COUNCIL DECISION

COUNCIL RESOLUTION:

No.

MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

Recommendation 9 – Loyalty Payment

That Council adopts the following employee Loyalty Payment in accordance with Policy 5.11.

Year 1	\$41.69	per fortnight
Year 2	\$83.52	per fortnight
Year 3	\$125.29	per fortnight
Year 4	\$167.06	per fortnight

COUNCIL DECISION

COUNCIL RESOLUTION:

No.

MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

Recommendation 10 – Adoption of Variance

That Council adopt the percentage and dollar value for identifying and reporting material variances for the Monthly Statement of Financial Activity presented to Council for review and comparison to Budget which indicates the variance value of plus (+) or minus (-) of 10% for items greater than \$25,000 variance.

COUNCIL DECISION

COUNCIL RESOLUTION:

No.

MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

Recommendation 11 – Adoption of Threshold for Capitalisation

That Council adopt a minimum value of \$5,000 for the capitalisation of purchases as Assets as per the Local Government (Financial Management) Regulations 1996 Reg 17a (amended 26th June 2018)

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

Recommendation 12 – Adoption of additional Reserve Accounts

That Council adopts the following.

1. Establish a Commercial Enterprise Reserve with the purpose to fund an activity or purchase with a view to producing a profit.
2. Establish a Land Purchase Reserve with the purpose to be used for purchase of selective properties with developmental potential.

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
----------------------------	------------

MOVED: Cr

SECONDED: Cr

Carried /

OFFICER RECOMMENDATION:

Recommendation 13 – Adoption of 2019/2020 Budget

That the 2019/2020 Annual Budget including the following be adopted:

- a. Statements of Comprehensive Income by Nature and Type
- b. Statement of Comprehensive Income by Program
- c. Statement of Cash Flows
- d. Rate Setting Statement by Program
- e. Notes to and forming the Annual Budget
- f. Capital Works Program
- g. Schedule of Fees and Charges

COUNCIL DECISION

COUNCIL RESOLUTION:

No.

MOVED: Cr

SECONDED: Cr

Carried /

SHIRE OF MENZIES

BUDGET

FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE'S VISION

Our aim is for the Shire of Menzies to be a prosperous, sustainable and dedicated community in which all residents are able to participate in decision making and benefit from the Shire's many opportunities and resources.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	3,266,373	3,123,010	3,163,516
Operating grants, subsidies and contributions	9	2,137,567	2,938,278	1,439,517
Fees and charges	8	242,047	398,736	269,080
Interest earnings	10(a)	233,789	337,268	224,501
Other revenue	10(b)	49,693	27,468	48,290
		5,929,469	6,824,760	5,144,904
Expenses				
Employee costs		(2,055,237)	(1,648,473)	(1,902,046)
Materials and contracts		(2,129,633)	(1,924,278)	(1,796,593)
Utility charges		(86,147)	(80,632)	(109,340)
Depreciation on non-current assets	5	(1,986,269)	(1,953,567)	(2,774,749)
Interest expenses	10(d)	0	0	(7,000)
Insurance expenses		(149,012)	(137,984)	(124,470)
Other expenditure		(436,155)	(106,910)	(300,234)
		(6,842,453)	(5,851,844)	(7,014,432)
Subtotal		(912,984)	972,916	(1,869,528)
Non-operating grants, subsidies and contributions	9	3,374,402	1,279,247	3,212,556
Profit on asset disposals	4(b)	39,212	17,233	15,000
Loss on asset disposals	4(b)	(35,336)	(4,059)	(22,500)
		3,378,278	1,292,421	3,205,056
Net result		2,465,294	2,265,337	1,335,528
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		2,465,294	2,265,337	1,335,528

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

FOR THE YEAR ENDED 30TH JUNE 2020

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE**REVENUES****RATES**

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES**EMPLOYEE COSTS**

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**
BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		16,980	7,676	0
General purpose funding		4,397,124	5,147,324	4,224,396
Law, order, public safety		6,722	6,554	3,200
Health		1,300	676	7,100
Housing		100,600	91,051	105,600
Community amenities		17,277	17,997	8,300
Recreation and culture		800	4,703	640
Transport		1,133,391	1,119,514	537,637
Economic services		226,292	396,793	206,690
Other property and services		28,983	32,472	51,341
		5,929,469	6,824,760	5,144,904
Expenses excluding finance costs	5,10(c)(e)(f)(g)			
Governance		(903,820)	(778,133)	(803,917)
General purpose funding		(225,840)	(161,764)	(185,769)
Law, order, public safety		(116,855)	(96,631)	(108,274)
Health		(128,587)	(88,283)	(114,370)
Housing		(157,257)	(144,365)	(167,276)
Community amenities		(315,359)	(239,179)	(295,312)
Recreation and culture		(953,595)	(718,044)	(922,015)
Transport		(2,317,201)	(2,351,562)	(3,323,042)
Economic services		(1,317,284)	(1,184,998)	(1,036,068)
Other property and services		(406,655)	(88,885)	(51,389)
		(6,842,453)	(5,851,844)	(7,007,432)
Finance costs	6, 10(d)			
Housing		0	0	(7,000)
		0	0	(7,000)
Subtotal		(912,984)	972,916	(1,869,528)
Non-operating grants, subsidies and contributions	9	3,374,402	1,279,247	3,212,556
Profit on disposal of assets	4(b)	39,212	17,233	15,000
(Loss) on disposal of assets	4(b)	(35,336)	(4,059)	(22,500)
		3,378,278	1,292,421	3,205,056
Net result		2,465,294	2,265,337	1,335,528
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		2,465,294	2,265,337	1,335,528

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

FOR THE YEAR ENDED 30TH JUNE 2020**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

OBJECTIVE**ACTIVITIES****GOVERNANCE**

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

Includes the members of Council and the administrative support available to the Council for the provision of the governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific Shire services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

The reporting of the Shire's general rating income and the recognition of the Western Australian Grants Commission payment together with interest on investments and costs associated with the collection of funds.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

To provide services to disadvantages persons, the elderly, children and youth.

Expenditure to assist in the education of the children and youth within the Shire.

HOUSING

To provide and maintain housing.

Income and expenditure associated with the provision of housing to staff and others.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collections services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

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

The reporting of income and expenditure associated with the Town Hall, library and recreation area, oval and reserves operated by the Shire.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, grids, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting and the maintenance of the Shire's airstrips.

ECONOMIC SERVICES

To help promote the Shire and its economic well being.

The reporting of income and expenditure including the operation of Shire's caravan park and administration of the Building Code of Australia.

OTHER PROPERTY AND SERVICES

To monitor and control Shire's overheads operating accounts.

Involves the expenditure and allocation of employee overheads and plant costs. Also included is the accounting for private works, salary and wages reconciliation and other incomes and expenditures not included elsewhere.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,266,373	3,123,103	2,981,523
Operating grants, subsidies and contributions		2,137,567	2,938,278	1,439,517
Fees and charges		242,047	266,834	269,080
Service charges		0	0	
Interest earnings		233,789	337,268	224,501
Goods and services tax		256,579	118,465	218,424
Other revenue		49,693	27,468	48,290
		6,186,048	6,811,416	5,181,335
Payments				
Employee costs		(2,055,237)	(1,701,667)	(1,902,046)
Materials and contracts		(1,993,257)	(2,064,982)	(1,251,366)
Utility charges		(86,147)	(80,632)	(109,340)
Interest expenses		0	0	(124,470)
Insurance expenses		(149,012)	(137,984)	(7,000)
Goods and services tax		(256,579)	(230,766)	0
Other expenditure		(436,155)	(106,910)	(300,234)
		(4,976,387)	(4,322,941)	(3,694,456)
Net cash provided by (used in) operating activities	3	1,209,661	2,488,475	1,486,879
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(2,612,085)	(920,397)	(1,937,950)
Payments for construction of infrastructure	4(a)	(3,077,088)	(4,775,619)	(5,211,723)
Non-operating grants, subsidies and contributions used for the development of assets	9	3,374,402	1,279,247	3,212,556
Proceeds from sale of plant & equipment	4(b)	250,911	151,731	129,000
Net cash provided by (used in) investing activities		(2,063,860)	(4,265,038)	(3,808,117)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	0	0	(21,837)
Proceeds from new borrowings	6(b)	0	0	500,000
Net cash provided by (used in) financing activities		0	0	478,163
Net increase (decrease) in cash held		(854,199)	(1,776,563)	(1,843,075)
Cash at beginning of year		10,632,087	12,408,650	12,408,654
Cash and cash equivalents at the end of the year	3	9,777,888	10,632,087	10,565,579

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**
BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	2,262,666	3,731,836	3,730,680
		2,262,666	3,731,836	3,730,680
Revenue from operating activities (excluding rates)				
Governance		16,980	7,676	0
General purpose funding		1,130,751	2,024,314	1,060,880
Law, order, public safety		6,722	6,554	3,200
Health		1,300	676	7,100
Housing		100,600	91,051	105,600
Community amenities		17,277	17,997	8,300
Recreation and culture		800	4,703	640
Transport		1,172,603	1,136,747	552,637
Economic services		226,292	396,793	206,690
Other property and services		28,983	32,472	51,341
		2,702,308	3,718,983	1,996,388
Expenditure from operating activities				
Governance		(903,820)	(778,133)	(803,917)
General purpose funding		(225,840)	(161,764)	(185,769)
Law, order, public safety		(116,855)	(96,631)	(108,274)
Health		(128,587)	(88,283)	(114,370)
Housing		(157,257)	(144,365)	(174,277)
Community amenities		(315,359)	(239,179)	(295,312)
Recreation and culture		(953,595)	(718,044)	(922,015)
Transport		(2,352,537)	(2,355,621)	(3,345,542)
Economic services		(1,317,284)	(1,184,998)	(1,036,068)
Other property and services		(406,655)	(88,885)	(51,388)
		(6,877,789)	(5,855,903)	(7,036,932)
Non-cash amounts excluded from operating activities	2 (b)(ii)	1,982,393	1,940,393	2,782,249
Amount attributable to operating activities		69,578	3,535,309	1,472,385
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	3,374,402	1,279,247	3,212,556
Purchase property, plant and equipment	4(a)	(2,612,085)	(920,397)	(1,937,950)
Purchase and construction of infrastructure	4(a)	(3,077,088)	(4,775,619)	(5,211,723)
Proceeds from disposal of assets	4(b)	250,911	151,731	129,000
Amount attributable to investing activities		(2,063,860)	(4,265,038)	(3,808,117)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	0	0	(21,837)
Proceeds from new borrowings	6(b)	0	0	500,000
Transfers to cash backed reserves (restricted assets)	7(a)	(4,658,077)	(1,268,636)	(2,504,625)
Transfers from cash backed reserves (restricted assets)	7(a)	3,377,435	1,138,021	1,198,678
Amount attributable to financing activities		(1,280,642)	(130,615)	(827,784)
Budgeted deficiency before general rates		(3,274,924)	(860,344)	(3,163,516)
Estimated amount to be raised from general rates	1	3,266,373	3,123,010	3,163,516
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	(8,551)	2,262,666	0

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Vacant	0.08640	4	20,956	1,811	0	0	1,811	1,779	1,779
GRV General	0.08620	29	2,490,652	214,694	0	0	214,694	210,958	210,958
Unimproved valuations									
UV Mining Lease	0.16550	220	14,454,262	2,392,180	(42,229)	0	2,349,951	2,230,866	2,042,199
UV Exploration Lease	0.15000	269	2,751,508	412,726	0	0	412,726	399,303	614,155
UV Prospecting	0.14770	159	380,152	56,148	0	0	56,148	47,535	56,987
UV Pastoral	0.08290	19	734,152	60,861	0	0	60,861	59,760	59,760
UV Other	0.08290	61	300,937	24,948	0	0	24,948	24,526	24,526
Sub-Totals		761	21,132,619	3,163,368	(42,229)	0	3,121,139	2,974,727	3,010,364
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
GRV Vacant	200	200	40,000	40,000	0	0	40,000	40,200	40,200
GRV General	317	11	3,487	3,487	0	0	3,487	3,487	3,487
Unimproved valuations									
UV Mining Lease	317	60	19,020	19,020	0	0	19,020	19,654	19,337
UV Exploration Lease	280	190	53,200	53,200	0	0	53,200	48,720	50,680
UV Prospecting	248	105	26,040	26,040	0	0	26,040	32,736	35,960
UV Pastoral	317	8	2,536	2,536	0	0	2,536	2,536	2,536
UV Other	317	3	951	951	0	0	951	950	952
Sub-Totals		577	145,234	145,234	0	0	145,234	148,283	153,152
		1,338	21,277,853	3,308,602	(42,229)	0	3,266,373	3,123,010	3,163,516
Total amount raised from general rates							3,266,373	3,123,010	3,163,516

All non-rural land (other than exempt land) in the Shire of Menzies is rated according to its Gross Rental Value (GRV). All other land is rated according to its Unimproved Value (UV) in the remainder of the Shire of Menzies.

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Pay in Full	17 October 2019	0	0.0%	11.0%
Option two				
First Instalment	17 October 2019			11.0%
Second Instalment	19 December 2019	10	5.5%	11.0%
Third Instalment	20 February 2020	10	5.5%	11.0%
Fourth Instalment	22 April 2020	10	5.5%	11.0%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	10,040	8,792	7,965
Instalment plan interest earned	8,667	8,513	3,767
Unpaid rates and service charge interest earned	98,622	96,878	0
	117,329	114,183	11,732

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Vacant	Vacant lots within the townsite of Menzies	The majority of the properties rates GRV are vacant lots. The minimum of \$200 has been set for these vacant lots. This represents a contribution to the community of \$3.85 per week, which although below expectation is considered fair to encourage owners of vacant blocks in town to retain ownership and not hand the blocks back into the Shire.	The reason for differentially rating this category is to meet the criteria of the Local Government Act 1995, which does not allow for a minimum rate exceeding \$200 per lot where the number of lots which attract the minimum rate is greater than 50% of the properties in the category (being GRV).
UV Mining, Exploration and Prospecting Leases	Mining tenements	Mining, Exploration and Prospecting Leases are rated differentially to reflect the nature of the lease. Prospecting leases attract a lower minimum and rate in the dollar (RID) to acknowledge that these leases are not, for the most part, income producing.	As per previous years, the differential rate for the UV Pastoral and Other has been set taking into account issues of rating equity including capacity to pay, The Pastoral and Other sector are increasingly taking opportunities afforded to them to diversify, and it is believed that the capacity to pay.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
All properties charged a minimum payment.	Properties with a value below a designated threshold will attract a minimum charge.	The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount.	A minimum rate for UV Mining, Exploration and Prospecting categories has been set lower than other rating categories to reflect the Shire's goal to encourage mining in the district.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020****1. RATES AND SERVICE CHARGES (CONTINUED)****(e) Specified Area Rate**

The Shire did not raise specified area rates for the year ended 30th June 2020.

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

(f) Rates discounts

The Shire does not offer a discount on rates.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2020.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

	2019/20 Budget 30 June 2020	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
Note	\$	\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	0	2,134,841	893,001
Cash - restricted reserves	9,777,888	8,497,246	9,672,578
Receivables	808,324	808,324	800,000
Inventories	13,654	13,654	6,999
	10,599,866	11,454,065	11,372,578
Less: current liabilities			
Trade and other payables	(830,529)	(694,153)	(1,700,000)
	(830,529)	(694,153)	(1,700,000)
Net current assets	9,769,337	10,759,912	9,672,578

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

	Note	2019/20 Budget 30 June 2020	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
		\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency				
Net current assets	2(a)	9,769,337	10,759,912	9,672,578
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.				
Adjustments to net current assets				
Less: Cash - restricted reserves	3	(9,777,888)	(8,497,246)	(9,672,578)
Adjusted net current assets - surplus/(deficit)		(8,551)	2,262,666	0
(ii) Operating activities excluded from budgeted deficiency				
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
Adjustments to operating activities				
Less: Profit on asset disposals	4(b)	(39,212)	(17,233)	(15,000)
Add: Loss on disposal of assets	4(b)	35,336	4,059	22,500
Add: Depreciation on assets	5	1,986,269	1,953,567	2,774,749
Non cash amounts excluded from operating activities		1,982,393	1,940,393	2,782,249

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

3. RECONCILIATION OF CASH

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

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	0	2,134,841	893,001
Cash - restricted	9,777,888	8,497,246	9,672,578
	9,777,888	10,632,087	10,565,579
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Leave Reserve	204,609	201,643	199,487
Building Reserve	1,496,257	2,298,078	2,222,986
Plant Reserve	1,516,517	1,395,073	1,369,599
Roads Reserve	2,451,887	1,529,390	2,840,564
Main Street Reserve	130,137	138,105	136,629
Staff Amenities Reserve	575,392	74,299	73,504
TV Reserve	17,848	17,589	17,401
Caravan Park Reserve	419,762	434,027	429,388
Bitumen Reserve	602,929	397,088	392,843
Rates Creditors Reserve	50,855	50,118	49,313
Niagara Dam Reserve	1,285,371	1,349,520	1,335,094
Water Park Reserve	299,586	98,142	97,093
Waste Management Reserve	59,278	102,766	101,667
Former Post Office Reserve	367,460	411,408	407,010
Commercial Enterprise Reserve	100,000	0	0
Land Purchase Reserve	200,000	0	0
	9,777,888	8,497,246	9,672,578
Reconciliation of net cash provided by operating activities to net result			
Net result	2,465,294	2,265,337	1,335,528
Depreciation	1,986,269	1,953,567	2,774,749
(Profit)/loss on sale of asset	(3,876)	(13,174)	7,500
(Increase)/decrease in receivables	0	(244,110)	(181,992)
(Increase)/decrease in inventories	0	(8,497)	(1,845)
Increase/(decrease) in payables	136,376	(185,401)	765,495
Grants/contributions for the development of assets	(3,374,402)	(1,279,247)	(3,212,556)
Net cash from operating activities	1,209,661	2,488,475	1,486,879

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Buildings -	0	50,000	0	251,000	0	675,000	100,000	1,076,000	345,060	606,376
Buildings - specialised	0	786,000	0	0	0	0	0	786,000	49,591	664,000
Furniture and equipment	45,000	0	0	0	0	0	0	45,000	33,662	105,000
Plant and equipment	0	0	0	0	705,085	0	0	705,085	492,084	562,574
	45,000	836,000	0	251,000	705,085	675,000	100,000	2,612,085	920,397	1,937,950
<i>Infrastructure</i>										
Infrastructure - Roads	0	0	0	0	2,193,438	0	0	2,193,438	4,278,111	3,478,881
Infrastructure - Other	0	0	65,000	259,000	232,000	222,650	5,000	783,650	387,507	0
Infrastructure - Footpaths	0	0	0	0	100,000	0	0	100,000	0	75,640
Infrastructure - Parks and Gardens	0	0	0	0	0	0	0	0	110,001	1,657,202
	0	0	65,000	259,000	2,525,438	222,650	5,000	3,077,088	4,775,619	5,211,723
Total acquisitions	45,000	836,000	65,000	510,000	3,230,523	897,650	105,000	5,689,173	5,696,016	7,149,673

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Transport	247,035	250,911	39,212	(35,336)	138,557	151,731	17,233	(4,059)	136,500	129,000	15,000	(22,500)
	247,035	250,911	39,212	(35,336)	138,557	151,731	17,233	(4,059)	136,500	129,000	15,000	(22,500)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	247,035	250,911	39,212	(35,336)	138,557	151,731	17,233	(4,059)	136,500	129,000	15,000	(22,500)
	247,035	250,911	39,212	(35,336)	138,557	151,731	17,233	(4,059)	136,500	129,000	15,000	(22,500)

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings -
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Other
Infrastructure - Footpaths
Infrastructure - Parks and Gardens

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
5,515	4,804	4,228
121,852	123,526	121,852
9,097	11,552	9,097
50,783	31,007	31,216
1,145,192	1,149,435	2,024,934
209,244	197,391	149,923
444,586	435,851	433,499
1,986,269	1,953,567	2,774,749
249,253	257,448	245,880
121,253	122,926	121,252
48,133	12,493	28,566
349,567	318,816	340,906
1,091,120	1,092,443	1,970,862
79,175	135,259	19,516
7,024	7,755	7,024
40,744	6,428	40,744
1,986,269	1,953,567	2,774,749

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

Buildings	20 years
Furniture and equipment	10 years
Plant and equipment - heavy	6 years
Plant and equipment - sundry	4 years
Roads	
formation	not depreciated
pavement	25 years
Infrastructure floodways	12.5 years
Infrastructure other	50 years
Infrastructure parks and gardens	50 years
Infrastructure footpaths	50 years
Infrastructure grids	25 years

DEPRECIATION (CONTINUED)

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

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

RECOGNITION OF ASSETS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget	2019/20	2019/20	2019/20	Budget	Actual	2018/19	2018/19	2018/19	Actual	Budget	2018/19	2018/19	2018/19	Budget
	Principal 1 July 2019	Budget New loans	Budget Principal repayments	Budget Interest repayments	Principal outstanding 30 June 2020		Principal 1 July 2018	Actual New loans	Actual Principal repayments	Actual Interest repayments		Principal outstanding 30 June 2019	Principal 1 July 2018	Budget New loans	Budget Principal repayments
		\$	\$	\$	\$		\$	\$	\$		\$	\$	\$	\$	\$
Housing															
Housing Loan	0	0	0	0	0	0	0	0	0	0	0	500,000	21,837	7,000	478,163
	0	0	0	0	0	0	0	0	0	0	0	500,000	21,837	7,000	478,163

All borrowing repayments will be financed by general purpose revenue.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	(7,772)	0
Total amount of credit unused	20,000	12,228	20,000
Loan facilities			
Loan facilities in use at balance date	0	0	478,163

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	201,643	2,966	0	204,609	197,364	4,279	0	201,643	197,364	2,123	0	199,487
Building Reserve	2,298,078	980,179	(1,782,000)	1,496,257	2,003,260	405,161	(110,343)	2,298,078	2,003,260	380,726	(161,000)	2,222,986
Plant Reserve	1,395,073	557,229	(435,785)	1,516,517	1,427,758	353,315	(386,000)	1,395,073	1,427,758	337,841	(396,000)	1,369,599
Roads Reserve	1,529,390	1,222,497	(300,000)	2,451,887	1,730,660	37,730	(239,000)	1,529,390	1,730,660	1,348,904	(239,000)	2,840,564
Main Street Reserve	138,105	2,032	(10,000)	130,137	135,175	2,930	0	138,105	135,175	1,454	0	136,629
Staff Amenities Reserve	74,299	1,151,093	(650,000)	575,392	72,722	1,577	0	74,299	72,722	782	0	73,504
TV Reserve	17,589	259	0	17,848	17,216	373	0	17,589	17,216	185	0	17,401
Caravan Park Reserve	434,027	6,385	(20,650)	419,762	424,818	9,209	0	434,027	424,818	4,570	0	429,388
Bitumen Reserve	397,088	205,841	0	602,929	388,662	8,426	0	397,088	388,662	4,181	0	392,843
Rates Creditors Reserve	50,118	737	0	50,855	48,788	1,330	0	50,118	48,788	525	0	49,313
Niagara Dam Reserve	1,349,520	19,851	(84,000)	1,285,371	1,320,885	28,635	0	1,349,520	1,320,885	14,209	0	1,335,094
Water Park Reserve	98,142	201,444	0	299,586	96,060	2,082	0	98,142	96,060	1,033	0	97,093
Waste Management Reserve	102,766	1,512	(45,000)	59,278	100,585	2,181	0	102,766	100,585	1,082	0	101,667
Former Post Office Reserve	411,408	6,052	(50,000)	367,460	0	411,408	0	411,408	0	407,010	0	407,010
Economic Development Reserve	0	0	0	0	402,678	0	(402,678)	0	402,678	0	(402,678)	0
Commercial Enterprise Reserve	0	100,000	0	100,000	0	0	0	0	0	0	0	0
Land Purchase Reserve	0	200,000	0	200,000	0	0	0	0	0	0	0	0
	8,497,246	4,658,077	(3,377,435)	9,777,888	8,366,631	1,268,636	(1,138,021)	8,497,246	8,366,631	2,504,625	(1,198,678)	9,672,578

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Leave Reserve	Perpetual	To be used to fund annual and long service leave requirements
Building Reserve	Perpetual	To be used for the purchase of major plant.
Plant Reserve	Perpetual	To be used for the acquisition of future buildings and renovation of existing building
Roads Reserve	Perpetual	To be use to fund major road works
Main Street Reserve	Perpetual	Established for the beautification of the main street
Staff Amenities Reserve	Perpetual	Established for the purpose of providing staff housing and amenities
TV Reserve	Perpetual	To be used to fund upgrades to the rebroadcasting equipment.
Caravan Park Reserve	Perpetual	Established for the purpose of providing upgrades to the caravanpark.
Bitumen Reserve	Perpetual	Established to fund resealing of roads
Rates Creditors Reserve	Perpetual	Established for future rates claims
Niagara Dam Reserve	Perpetual	Established for ongoing upgrade of Niagara Dam valve workings and other maintenance
Water Park Reserve	Perpetual	Established to provide a water park
Waste Management Reserve	Perpetual	Provide for the statutory reinstatement and development of the reserve.
Former Post Office Reserve	Perpetual	For restoration and maintenance of the Former Post Office.
Commercial Enterprise Reserve	Perpetual	To fund an activity or purchase with a view to producing a profit.
Land Purchase Reserve	Perpetual	To be used for purchase of selective properties with developmental potential.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
General purpose funding	10,040	8,792	13,750
Law, order, public safety	200	32	200
Health	1,300	676	7,100
Housing	100,600	90,982	105,600
Community amenities	15,215	17,997	7,800
Recreation and culture	800	3,794	640
Economic services	113,892	273,684	128,950
Other property and services	0	2,779	5,040
	242,047	398,736	269,080

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

General purpose funding	886,654	1,677,990	821,540
Law, order, public safety	6,522	6,522	3,000
Recreation and culture	0	909	0
Transport	1,132,391	1,120,291	537,637
Economic services	112,000	130,293	77,340
Other property and services	0	2,273	0
	2,137,567	2,938,278	1,439,517

Non-operating grants, subsidies and contributions

Recreation and culture	25,570	47,301	72,871
Transport	2,962,832	1,121,946	2,547,685
Economic services	386,000	110,000	592,000
	3,374,402	1,279,247	3,212,556

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

10. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Cash and cash equivalents			
- Reserve funds	125,000	208,232	90,000
- Other funds	1,500	23,644	20,000
Other interest revenue (refer note 1b)	107,289	105,391	114,501
	233,789	337,268	224,501
(b) Other revenue			
Reimbursements and recoveries	49,693	27,468	48,290
	49,693	27,468	48,290
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	45,000	10,428	27,000
	45,000	10,428	27,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	0	0	7,000
	0	0	7,000
(e) Elected members remuneration			
Meeting fees	75,870	75,870	75,801
President's allowance	19,864	19,864	19,864
Deputy President's allowance	4,966	4,966	4,966
Travelling expenses	37,000	30,088	37,000
Telecommunications allowance	7,700	7,699	7,700
	145,400	138,487	145,331
(f) Write offs			
General rate	50,000	407	0
	50,000	407	0

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

11. MAJOR LAND TRANSACTIONS, TRADING UNDERTAKINGS

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

12. INTERESTS IN JOINT ARRANGEMENTS

The Shire together with the Shire of Coolgardie, Dundas, Esperance, Laveron, Leonora, Ngaanyatjaraku, Ravensthorpe and Wiluna have a joint venture arrangement with regards to the provision of a Regional Records Service. The assets included in the joint venture, being the Shire's one-tenth share is as follows:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Non-current assets			
Land and buildings	75,500	75,500	75,500
Less: accumulated depreciation	(9,000)	(6,000)	(6,000)
	66,500	69,500	69,500
Non-current assets			
Furniture and equipment	8,204	8,204	8,204
Less: accumulated depreciation	(2,000)	(1,000)	(1,000)
	6,204	7,204	7,204
Non-current assets			
Plant and equipment	4,182	4,182	4,182
Less: accumulated depreciation	(1,200)	(600)	(600)
	2,982	3,582	3,582
Non-current assets			
Light vehicles	3,200	3,200	3,200
Less: accumulated depreciation	(1,100)	(550)	(550)
	2,100	2,650	2,650

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

13. TRUST FUNDS

There were no funds held during the year or at balance date which are required by legislation to be held in the trust fund and which are not included in the financial statements.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020****15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Menzies adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Menzies has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary no adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019), as there were no relevant revenue from contracts with customers or unspent grants.

Under the new rules revenue from contracts with customers is recognised when the performance obligations of the contract are met.

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Menzies is not required to make any adjustments on transition for leases for which the underlying asset is of low 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).

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Menzies has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Menzies has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

Under the new rules revenue from non-operating grants is recognised when the performance obligations of the contract are met.

Volunteer Services in relation to Volunteer Fire Services have not been recognised in budgeted revenue and budgeted expenditure as the fair value of the services cannot be reliably estimated and the services would not have been purchased if they had not been donated.

**SUPPLEMENTARY NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

Detail - Note 4 - Capital Acquisition

Governance		Governance - General	
04250	C04002	Software and Systems	\$35,000.00
04265	C04001	Administration Communications Equipment	\$10,000.00
TOTAL GOVERNANCE			\$45,000.00

Housing		Staff Housing	
09162	BC001	Capital - Construction of New Staff Housing	\$650,000.00
09162	C09002	Capital - Lot 1 (37 - 39 Reid) St (Asset 209)	\$8,000.00
09162	C09012	Capital - Lot 91 (40) Mercer St (Asset 200)	\$20,000.00
09162	C09019	Capital - Lot 1085 (39) Mercer St (Asset 398)	\$20,000.00
09162	C09020	Capital - Lot 165 (25) Onslow St (Asset 477)	\$15,000.00
09162	C09021	Capital - Lot 93 (36) Mercer St (Asset 478)	\$10,000.00
09162	C09022	Capital - 41 Mercer St	\$10,000.00
09162	C09205	Capital - 55B (14B) Walsh Street	\$22,000.00
09162	C09206	Capital - 12A Walsh Street Nurses Unit	\$16,000.00
Housing		Other Housing	
09162	C09013	Capital - 29B Shenton St (Back Unit)	\$15,000.00
09162	C09014	Capital - Old Post Office	\$50,000.00
TOTAL HOUSING			\$836,000.00

Community Amenities		Sanitation - Household Refuse	
10205	C10000	Menzies Refuse Site New Hole	\$30,000.00
10207	C10002	Kookynie Refuse Site New Hole	\$15,000.00
Community Amenities		Other Community Amenities	
New		Cometvale Cemetary Fence	\$20,000.00
TOTAL COMMUNITIES AMENITIES			\$65,000.00

Recreation & Culture		Public Halls & Civic Centres	
08662	C08001	Youth Centre (Building)	\$20,000.00
11162	C11100	Town Hall - Capital Upgrade	\$160,000.00
14583	C14583	Town Hall - Admin Office Upgrade	\$46,000.00
Recreation & Culture		Other Recreation & Sport	
11351	C11312	Rodeo Grounds Infrastructure	\$50,000.00
11351	C11313	Sport Court Adjustable Poles	\$9,000.00
11351	C11305	Upgrade Town Dam (2)	\$200,000.00
Recreation & Culture		Other Culture	
11650	C11600	Butcher Shops and Tearooms Upgrade	\$25,000.00
TOTAL RECREATION AND CULTURE			\$510,000.00

**SUPPLEMENTARY NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020**

Transport	Streets, Roads, Bridges & Depot Construction	
12104	Roads to Recovery Construction -Jobs	
12104	CR0001	Menzies Northwest Road Bitumen \$751,100.09
12104	CR0012	Connie Sue Remote Access Rd \$300,000.00
12106	Road Construction Muni - Jobs	
12106	CR0009	Tjunjuntjarra Access Road \$66,667.00
12106	CR0032	Townsite Reseal \$200,000.00
12109	Road Construction RRG - jobs	
12109	CR0004	Evanston Menzies Road RRG \$254,754.62
12109	CR0005	Yarri Road RRG \$121,008.44
12109	CR0013	Menzies Northwest Rd RRG Bitumen \$348,899.91
12109	CR0007	Menzies Northwest Rd RRG ReSheeting \$121,008.44
12109	CR0040	Pinjin Road RRG \$0.00
	Muni Jobs - Other	
12110	CR0006	Shire House Crossovers \$30,000.00
12347	C11311	Street Lights at Kookynie \$7,000.00
12112	C12100	Bicycle Path Construction \$100,000.00
12120	C12101	Depot Extension -Asset Upgrade \$30,000.00
12140	C12103	Bores to Support Raod Works \$35,000.00
New		Kookynie Airstrip Extention \$20,000.00
12140	C12104	Grid Replacement Program \$130,000.00
Transport	Plant & Equipement Purchases	
12325	C12102	Minor Plant Purchases \$11,300.00
New		Removable Frame for Service Truck \$10,000.00
New		Building Maintenance Utility \$33,285.00
12345	CP002	Vehicle Replacement Works Supervisor \$88,000.00
12345	CP001	Vehicle Replacement MFA \$43,000.00
12346	CP011	New Grader 12m \$390,000.00
12345	CP012	Community Bus \$56,500.00
12347	C12301	Banners and Signage \$10,000.00
12345	CP007	CEO Car replacement \$73,000.00
TOTAL TRANSPORT		\$3,230,523.50
Economic Services	Tourism & Area Promotion	
13266	C13013	Bicycle Track Menzies Town \$120,000.00
13266	C13002	Truck Bay Wilson and Shenton Streets \$8,000.00
New		Truck Bay Abultion Block \$120,000.00
13266	C13010	Niagara Dam \$84,000.00
13267	C13107	Old Church Building 50 Shenton st \$55,000.00
13267	C13100	Lady Shenton Upgrade \$40,000.00
13267	C13106	Goongarrie Cottage maintenece \$50,000.00
Economic Services	Caravan Park	
13820	C13802	Caravan Park Upgrade \$10,000.00
13820	C13803	Caravan Park SecurityGate Barrier \$10,650.00
13820	C13804	Construction Caravan Park New Unit Disable Compliant \$400,000.00
TOTAL ECONOMIC SERVICES		\$897,650.00
Other Property & Services		
New		Construct New Records Facility \$100,000.00
New		Fruit Trees Protection Abre \$5,000.00
TOTAL OTHER PROPERTY & SERVICES		\$105,000.00
AS PER BUDGET		\$5,689,173.50

Programme Description	Type Description	Job	Description	Inc/Exp Analysis	Original Budget 18-19	L/Yr Actual 17-18	YTD Actual 18-19	Draft Budget 19- 20	Notes
Governance	Capital Expenditure	C04001	Administration Communications Equipment	Capital Purchases	\$45,000.00	\$40,201.51	\$33,661.59	\$10,000.00	Phone lines to Workshop & DCEO Office
Governance	Capital Expenditure	C04002	Software And Systems	Capital Purchases	\$35,000.00	\$31,098.32	\$0.00	\$35,000.00	COA Rebuild, Synergy Upgrades
Housing	Capital Expenditure	BC001	Construction Of New Staff Housing	Capital Purchases	\$500,000.00	\$0.00	\$0.00	\$650,000.00	1 new staff house 1 unit for park
Housing	Capital Income		Construction Of New Staff Housing	Transfers From Reserves	\$0.00	\$0.00	\$0.00	-\$650,000.00	Transfer from Staff Amenities Reseve
Economic Services	Capital Expenditure	C13804	Constrution of Caravanpark Units	Capital Purchase	\$0.00	\$0.00	\$0.00	\$400,000.00	2 Units Disability compliant
Economic Services	Capital Income		Constrution of Caravanpark Units	Transfers From Reserves	\$0.00	\$0.00	\$0.00	-\$400,000.00	Transfer from Building Reserve
Housing	Capital Expenditure	C09002	Capital - Lot 1 (37 - 39 Reid) St (Asset 209)	Capital Purchases	\$33,000.00	\$10,305.89	\$21,669.00	\$8,000.00	Synthetic Grass and Ceiling Fans
Housing	Capital Expenditure	C09002	Capital - Lot 1 (37 - 39 Reid) St (Asset 209)	Transfers From Reserves	-\$33,000.00	\$0.00	\$0.00	-\$8,000.00	Transfer from Building Reserve
Housing	Capital Expenditure	C09012	Capital - Lot 91 (40) Mercer St (Asset 200)	Capital Purchases	\$30,000.00	\$10,487.71	\$1,920.60	\$20,000.00	2 bathrooms, synthetic grass
Housing	Capital Expenditure	C09012	Capital - Lot 91 (40) Mercer St (Asset 200)	Transfers From Reserves	-\$30,000.00	\$0.00	\$0.00	-\$20,000.00	Transfer from Building Reserve
Housing	Capital Expenditure	C09014	Old Post Office (Building Capital)	Capital Purchases	\$25,000.00	\$0.00	\$0.00	\$50,000.00	Report on integrity of frame and stumps of building
Housing	Capital Income		Old Post Office (Building Capital)	Transfers From Reserves	\$0.00	\$0.00	\$0.00	-\$50,000.00	Transfer from Old Post Office Reserve
Housing	Capital Expenditure	C09019	39 Mercer Street (Building Capital)	Capital Purchases	\$0.00	\$2,638.00	\$0.00	\$20,000.00	Gate between house and shed, fencing/windbreaks, outdoor blinds, ceiling fans
Housing	Capital Income		39 Mercer Street (Building Capital)	Transfers From Reserves	\$0.00	\$0.00	\$0.00	-\$20,000.00	Transfer from Building Reserve
Housing	Capital Expenditure	C09020	25 Onslow Street (Building Capital)	Capital Purchases	\$0.00	\$2,605.45	\$0.00	\$15,000.00	Patio Extension, outdoor blinds
Housing	Capital Inome		25 Onslow Street (Building Capital)	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$15,000.00	Transfer from Building Reserve
Housing	Capital Expenditure	C09021	36 Mercer Street (Building Capital)	Capital Purchases	\$0.00	\$3,405.00	\$0.00	\$10,000.00	Synthetic Grass & Gates Double Driveway
Housing	Capital Income		36 Mercer Street (Building Capital)	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$10,000.00	Transfer from Building Reserve
Housing	Capital Expenditure	C09022	41 Mercer Street (Building Capital)	Capital Purchases	\$0.00	\$0.00	\$8,529.08	\$10,000.00	Gates double driveway & Outdoor Blinds
Housing	Capital Income		41 Mercer Street (Building Capital)	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$10,000.00	Transfer from Building Reserve
Housing	Capital Expenditure	C09205	55B (14B) Walsh Street (Capital)	Capital Purchases	\$22,000.00	\$0.00	\$0.00	\$22,000.00	Renovation, flooring, painting, kitchen work DEC-JAN
Housing	Capital Income		55B (14B) Walsh Street (Capital)	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$22,000.00	Transfer from Building Reserve
Housing	Capital Expenditure	C09206	12A Walsh Street (Capital) - Nurses Unit	Capital Purchases	\$16,000.00	\$0.00	\$3,022.47	\$16,000.00	Renovation, bathroom, carpet, leak in roof
Housing	Capital Income		12A Walsh Street (Capital) - Nurses Unit	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$16,000.00	Transfer from Building Reserve
Housing	Capital Expenditure	C09013	29b Shenton St (Building Capital)	Capital Purchase	\$0.00	\$0.00	\$0.00	\$15,000.00	Synthetic Grass, Painting, Fence extention Privacy screen
Housing	Capital Income		29b Shenton St (Building Capital)	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$15,000.00	Transfer from Building Reserve
Community Amenities	Capital Expenditure	C10000	Menzies Rubbish Tip New Hole	Capital Purchases	\$0.00	\$0.00	\$0.00	\$30,000.00	New hole
Community Amenities	Capital Income		Menzies Rubbish Tip New Hole	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$30,000.00	Transfer from Waste Reserve
Community Amenities	Capital Expenditure	C10002	Kookynie Rubbish Tip New Hole	Capital Purchases	\$0.00	\$0.00	\$0.00	\$15,000.00	New Hole
Community Amenities	Capital Income		Kookynie Rubbish Tip New Hole	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$15,000.00	Transfer from Waste Reserve
Community Amenities	Capital Expenditure	New	Cometvale Cemetary Fence	Capital Purchases	\$0.00	\$0.00	\$0.00	\$20,000.00	Fence and markers measure and quote
Recreation & Culture	Capital Expenditure	C08001	Youth Centre (Building)	Capital Purchases	\$215,000.00	\$236,385.45	\$123,998.11	\$20,000.00	Shade Sail.
Recreation & Culture	Capital Expenditure	C11100	Town Hall - Capital Upgrade	Capital Purchases	\$187,000.00	\$58,127.80	\$122,181.27	\$160,000.00	Roof \$90,000, Electrical Upgrade \$30,000 Aircons \$40,000
Recreation & Culture	Capital Income	C11100	Town Hall - Capital Upgrade	Transfers From Reserves	-\$82,000.00	\$0.00	\$0.00	-\$160,000.00	Transfer from Building Reserve

Programme Description	Type Description	Job	Description	Inc/Exp Analysis	Original Budget 18-19	L/Yr Actual 17-18	YTD Actual 18-19	Draft Budget 19-20	Notes
Recreation & Culture	Capital Expenditure	C14583	Town Hall - Admin Offices Upgrade	Capital Purchases	\$0.00	\$0.00	\$0.00	\$46,000.00	Front Counter \$20,000, Aircon \$8,000, Carpet \$10,000, a/c in old entry
Recreation & Culture	Capital Income		Town Hall - Admin Offices Upgrade	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$46,000.00	Transfer from Building Reserve
Recreation & Culture	Capital Expenditure	C11305	Upgrade Town Dam (2)	Capital Purchases	\$160,000.00	\$11,187.84	\$2,000.00	\$200,000.00	Fencing & Lining
Recreation & Culture	Capital Expenditure	C11313	Netball Courts Adjustable Posts	Capital Purchase	\$0.00	\$0.00	\$0.00	\$9,000.00	sporting Court Posts
Recreation & Culture	Capital Expenditure	C11600	Butcher Shop And Tea Rooms (Capex Buildi	Capital Purchases	\$25,000.00	\$23,080.70	\$900.00	\$25,000.00	Toilets, aircons
Recreation & Culture	Capital Income		Butcher Shop And Tea Rooms (Capex Buildi	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$25,000.00	Transfer from Building Reserve
Recreation & Culture	Capital Expenditure	C11312	Rodeo Grounds Infrastructure	Capital Purchase	\$0.00	\$0.00	\$0.00	\$50,000.00	Shades, Infrastructure
Economic Services	Capital Expenditure	C13010	Niagara Dam - Other Infrastructure Capitali	Capital Purchases	\$0.00	\$0.00	\$0.00	\$84,000.00	Silt removal,
Economic Services	Capital Income		Niagara Dam - Other Infrastructure Capitali	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$84,000.00	Transfer from Niagara Dam Reserve
Economic Services	Capital Expenditure	C13002	Truck Bay Wilson and Shenton	Capital Purchase	\$0.00	\$0.00	\$301,512.38	\$8,000.00	Truck Bay Parking Assesment
Economic Services	Capital Income	C13002	Truck Bay Wilson and Shenton	Capital Income	\$0.00	\$0.00	-\$110,000.00	-\$65,000.00	65,000 still to receive from grant
Economic Services	Capital Expenditure	New	Truck Bay Ablution Block	Capital Purchase	\$0.00	\$0.00	\$0.00	\$120,000.00	Contract Ablution Block
Economic Services	Capital Income		Truck Bay Ablution Block	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$120,000.00	Transfer from Building Reserve
Economic Services	Capital Expenditure	C13013	Bicycle Track Menzies Town	Capital Grants - Other	-\$96,000.00	\$0.00	\$0.00	-\$96,000.00	Subject to grant funds
Economic Services	Capital Expenditure	C13013	Bicycle Track Menzies Town	Capital Purchases	\$120,000.00	\$0.00	\$3,552.50	\$120,000.00	
Economic Services	Capital Expenditure	C13100	Lady Shenton Upgrade	Capital Purchases	\$38,000.00	\$0.00	\$0.00	\$40,000.00	Replace Stone, electrical, roof flushing
Economic Services	Capital Income		Lady Shenton Upgrade	Capital Income	\$0.00	\$0.00	\$0.00	-\$40,000.00	Transfer from Building Reserve
Economic Services	Capital Expenditure	C13106	Goongarrie Cottage Maintenance	Capital Purchases	\$52,000.00	\$0.00	\$19,650.00	\$50,000.00	Floor Covering, painting, wall repairs, kitchen, bathroom
Economic Services	Capital Income		Goongarrie Cottage Maintenance	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$50,000.00	Transfer from Building Reserve
Economic Services	Capital Expenditure	C13107	Old Church Building (Lot 8) 50 Shenton Stre	Capital Purchases	\$10,000.00	\$0.00	\$698.91	\$55,000.00	Reclad Building & Fencing Quote from Stephen Peacock
Economic Services	Capital Income		Old Church Building (Lot 8) 50 Shenton Stre	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$55,000.00	Transfer from Building Reserve
Economic Services	Capital Expenditure	C13802	Caravan Park Upgrade	Capital Purchases	\$125,000.00	\$0.00	\$0.00	\$10,000.00	Ablution Block Upgrade Furnishing
Economic Services	Capital Income		Caravan Park Upgrade	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$10,000.00	Transfer from Caravan Park Reserve
Economic Services	Capital Expenditure	C13803	Caravan Park Security Barrier	Capital Purchases	\$0.00	\$0.00	\$0.00	\$10,650.00	Cattle Barrier
Economic Services	Capital Income		Caravan Park Security Barrier	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$10,650.00	Transfer from Caravan Park Reserve
Transport	Capital Expenditure	C11311	Street Lights At Kookynie	Capital Purchases	\$0.00	\$0.00	\$3,578.00	\$7,000.00	Light poles
Transport	Capital Expenditure	C12100	Bicycle Path Construction	Capital Purchases	\$50,000.00	\$37,601.70	\$0.00	\$100,000.00	Foot Path/bicycle path
Transport	Capital Income		Bicycle Path Construction	Capital Grant Income	\$0.00	\$0.00	\$0.00	-\$50,000.00	Apply for grant for \$50,000
Transport	Capital Expenditure	C12101	Depot Extension	Capital Purchases	\$55,000.00	\$9,276.00	\$43,534.80	\$30,000.00	2 rainwater tanks \$10,000, improvements & laydown yard
Transport	Capital Expenditure	C12103	Bores To Support Road Works	Materials	\$0.00	\$4,459.55	\$0.00	\$5,000.00	Bore Fence \$5000
Transport	Capital Expenditure	C12103	Bores To Support Road Works	Capital Purchases	\$0.00	\$18,765.00	\$18,032.29	\$30,000.00	Continual Program
Transport	Capital Expenditure	C12104	Grid Replacement Program	Capital Purchases	\$130,000.00	\$55,675.00	\$68,861.32	\$130,000.00	Continual Program
Transport	Capital Expenditure	C12301	Banners And Signage	Capital Purchases	\$8,000.00	\$1,714.00	\$7,250.47	\$10,000.00	Signage in Main Street
Transport	Capital Income		Banners And Signage	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$10,000.00	Transfer from Main Street Reserve

Programme Description	Type Description	Job	Description	Inc/Exp Analysis	Original Budget 18-19	L/Yr Actual 17-18	YTD Actual 18-19	Draft Budget 19- 20	Notes
Transport	Capital Expenditure	New	Kookynie Airstrip Extension	Capital Purchase	\$0.00	\$0.00	\$0.00	\$20,000.00	Extend Airstrip
Transport	Capital Expenditure	New	Removable frame for service truck	Capital Purchase	\$0.00	\$0.00	\$0.00	\$10,000.00	Frame to hold fuel tank, compressor, generator
Transport	Capital Expenditure	CP002	Vehicle Replacement Works Supervisor	Capital Purchases	\$0.00	\$65,708.01	\$0.00	\$88,000.00	Toyota Landcruiser Utility 4 door with lift of Canopy
Transport	Capital Income		Vehicle Replacement MWS	Proceeds on Disposal of Ass	\$0.00	\$0.00	\$0.00	-\$63,000.00	Auction Value
Transport	Capital Income		Vehicle Replacement MWS	Transfer from Reserves	\$0.00	\$0.00	\$0.00	-\$25,000.00	Transfer from Plant Reserve
Transport	Capital Expenditure	CP007	Vehicle Replacement For Ceo	Capital Purchases	\$0.00	\$75,935.96	\$0.00	\$73,000.00	Toyota Prado
Transport	Capital Income		Vehicle Replacement For Ceo	Proceeds on Disposal of Ass	\$0.00	\$0.00	\$0.00	-\$72,000.00	Auction Value
Transport	Capital Income		Vehicle Replacement For Ceo	Transfer from Reserves	\$0.00	\$0.00	\$0.00	-\$1,000.00	Transfer from Plant Reserve
Transport	Capital Expenditure	CP001	Vehicle Replacment MFA	Capital Purchase	\$0.00	\$0.00	\$0.00	\$43,000.00	Toyota Rav 4
Transport	Capital Income		Vehicle Replacment MFA	Proceeds on Disposal of Ass	\$0.00	\$0.00	\$0.00	-\$18,000.00	Auction Value
Transport	Capital Income		Vehicle Replacment MFA	Transfer from Reserves	\$0.00	\$0.00	\$0.00	-\$25,000.00	Transfer from Plant Reserve
Transport	Capital Expenditure	C12102	Slasher 150mm	Capital Purchase	\$0.00	\$0.00	\$0.00	\$6,000.00	
Transport	Capital Expenditure	C12102	Broom for CAT242D 1700mm	Capital Purchase	\$0.00	\$0.00	\$0.00	\$5,300.00	
Transport	Capital Expenditure	CP011	New Grader 12m	Capital Purchase	\$0.00	\$0.00	\$0.00	\$390,000.00	New Grader
Transport	Capital Income		New Grader 12m	Proceeds on Disposal of Ass	\$0.00	\$0.00	\$0.00	-\$95,000.00	Auction Value
Transport	Capital Income		New Grader 12m	Transfer from Reserves	\$0.00	\$0.00	\$0.00	-\$295,000.00	Transfer From Plant Reserve
Transport	Capital Expenditure	CP012	Community Bus	Capital Purchase	\$0.00	\$0.00	\$0.00	\$56,500.00	New community Bus 12 seater
Transport	Capital Income		Community Bus	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$56,500.00	Transfer From Plant Reserve
Transport	Capital Expenditure	New	BuildingMaintenance Utility	Capital Purchase	\$0.00	\$0.00	\$0.00	\$33,285.00	Toyota Hilux twin cab
Transport	Capital Income		BuildingMaintenance Utility	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$33,285.00	Transfer From Plant Reserve
Other Property & Servict	Capital Purchase	New	New Records Facility	Capital Purchase	\$0.00	\$0.00	\$0.00	\$100,000.00	Records Facility in Menzies
Other Property & Servict	Capital Income		New Records Facility	Transfer From Reserves	\$0.00	\$0.00	\$0.00	-\$100,000.00	Transfer from Building Reserve
Other Property & Servict	Capital Purchase	New	Fruit Tree Protedction Arbre	Capital Purchase	\$0.00	\$0.00	\$0.00	\$5,000.00	Protection for fruit trees near office
ROADS									
Transport	Capital Income	CR0001	Menzies Northwest Road R2R	Capital Grants - Other	-\$612,853.00	\$0.00	-\$692,223.91	-\$510,628.00	Bitumen
Transport	Capital Expenditure	CR0001	Menzies Northwest Road R2R	Capital Purchases	\$846,344.12	\$845,500.95	\$1,308,658.16	\$751,100.09	Operating Cost of \$240472.09 Bitumen 5kms
Transport	Capital Expenditure	CR0012	Connie Sue Rd	Capital Purchases	\$0.00	\$0.00	\$0.00	\$300,000.00	10km of Resheeting
Transport	Capital Income	CR0004	Evanston Menzies Road Rrg	Capital Grants - Other	-\$195,000.00	\$0.00	-\$195,000.00	-\$169,836.41	
Transport	Capital Expenditure	CR0004	Evanston Menzies Road Rrg	Capital Purchases	\$292,500.00	\$309,575.00	\$224,862.50	\$254,754.62	Operating Cost of \$84,918.21
Transport	Capital Income	CR0005	Yarri Road Rrg	Capital Grants - Other	-\$90,000.00	\$0.00	-\$90,000.00	-\$80,672.29	
Transport	Capital Expenditure	CR0005	Yarri Road Rrg	Capital Purchases	\$135,000.00	\$187,600.00	\$0.00	\$121,008.44	Operating Cost of \$40,336.15
Transport	Capital Expenditure	CR0006	Shire House Crossovers	Capital Purchases	\$30,000.00	\$0.00	\$0.00	\$30,000.00	Operating Cost of \$30,000
Transport	Capital Income	CR0009	Tjunjuntjarra Access Road	Capital Grants - Other	-\$66,667.00	\$0.00	-\$48,000.00	-\$66,667.00	
Transport	Capital Expenditure	CR0009	Tjunjuntjarra Access Road	Capital Purchases	\$66,667.00	\$102,507.50	\$0.00	\$66,667.00	
Transport	Capital Income	CR0007	Menzies Northwest Rd Rrg Resheeting	Capital Grant	\$0.00	\$0.00	\$0.00	-\$80,672.29	
Transport	Capital Expenditure	CR0007	Menzies Northwest Rd Rrg Resheeting	Capital Purchase	\$0.00	\$0.00	\$0.00	\$121,008.44	Operating Cost of \$40,336.15

Programme Description	Type Description	Job	Description	Inc/Exp Analysis	Original Budget 18-19	L/Yr Actual 17-18	YTD Actual 18-19	Draft Budget 19- 20	Notes
Transport	Capital Income	CR0013	Menzies Northwest Rd Rrg	Capital Grants - Other	-\$195,165.00	\$0.00	\$40,000.00	-\$232,599.94	
Transport	Capital Expenditure	CR0013	Menzies Northwest Rd Rrg	Capital Purchases	\$292,747.00	\$368,568.41	\$60,285.81	\$348,899.91	Operating Cost of \$116,299.97 Bitumen
Transport	Capital Expenditure	CR0032	Program Reseal	Capital Purchases	\$200,000.00	\$212,685.25	\$163,622.20	\$200,000.00	Operating Cost of \$200,000 of that Contract sealing \$30,000
Transport	Capital Income	CR0040	Pinjin Road	Capital Grants - Other	-\$88,000.00	-\$88,000.00	\$0.00	\$0.00	Commodity Grant
Transport	Capital Expenditure	CR0040	Pinjin Road	Capital Purchases	\$330,000.00	\$0.00	\$314,497.50	\$0.00	
Transport	Capital Income		Wandrra	Capital Income				-\$1,900,000.00	Grant owing from Wandra Flood Damage 18/19

Capital projects funded from Auction	\$248,000.00
Capital Projects funded from Reserves	\$2,727,435.00
Capital Projects funded from Operating fund	\$1,426,662.57
Capital Projects funded from Grants	\$1,287,075.93
	<u>\$5,689,173.50</u>

Capital Funds Owing to Shire from last year **\$1,965,000.00** Wandrra Grant and balance of Truck bay grant

Building Specialised	\$786,000.00
Building Non Specialised	\$1,076,000.00
Plant and equipment	\$705,085.00
Furniture and Fittings	\$45,000.00
Other Infrastructure	\$783,650.00
Roads	\$2,193,438.50
Footpaths	\$100,000.00
	<u>\$5,689,173.50</u>



2019/2020 FEES AND CHARGES

GENERAL		
Photocopying - per A4 sheet	\$ 0.60	inc GST
Photocopying - per A3 sheet	\$ 0.85	inc GST
Council Meeting Agenda - hard copy. (Free when attending Council Meeting or on website)	\$ 15.00	inc GST
Council Minutes - hard copy with attachments. (Free on website)	\$ 15.00	inc GST
Council Minutes - hard copy without attachments. (Free on website)	\$ 5.00	inc GST
Electoral Rolls - per roll - set by the Electoral Act	\$ 15.00	GST Free
Faxes Sent - minimum charge	\$ 2.20	inc GST
Faxes Received - per sheet	\$ 0.60	inc GST
Rate Refund Admin Fee - per assessment	\$ 25.00	inc GST
Laminating - A4 colour per sheet	\$ 3.50	inc GST
Laminating - A3 colour per sheet	\$ 4.40	inc GST
Orders & Requisitions - per assessment	\$ 65.00	inc GST
Rate Enquiry Fee - per assessment (1-3 enquiries)	\$ 15.00	inc GST
Rate Enquiry Fee - per half hour - bulk enquiries (minimum charge)	\$ 40.00	inc GST
Rate Title Search - for recovery of outstanding rates	\$ 40.00	inc GST
Water from Standpipe - per 1,000 litres	\$ 15.00	inc GST
Domestic Refuse Removal - first bin, per annum (issued with rates notice)	\$ 140.00	GST Free
Domestic Refuse Removal - second bin or non rateable properties	\$ 155.00	plus GST
Non Residential Property - 240lt Bin Service (per service)	\$ 168.00	inc GST
Commercial Premises Tip Fee - per annum	\$ 920.00	inc GST
Room Hire - per day - alcohol consumed - \$250 bond	\$ 80.00	inc GST
Room Hire - per day - no alcohol consumed - \$100 bond	\$ 80.00	inc GST
Room Hire - per day - Community purpose - \$100 bond	\$ -	inc GST
- or amenity fee \$1.50 per person per day	\$ 1.50	inc GST
PRIVATE WORKS (MUST BE APPROVED BY CEO)		
Grader Hire - per hour	\$ 224.00	inc GST
Mercedes Truck & Side Tipper Trailer Hire - per hour	\$ 194.00	inc GST
Mack Truck & Trailer Hire - per hour	\$ 244.00	inc GST
Light Truck - Hino - per hour	\$ 124.00	inc GST
Backhoe - per hour	\$ 120.00	inc GST
Loader - John Deere - per hour	\$ 129.00	inc GST
Mack Truck & Water Cart Hire - per hour	\$ 244.00	inc GST
Skid Steer (Caterpillar) - per hour	\$ 99.00	inc GST
Labour hire - per hour	\$ 55.00	inc GST
Whipper Snipper - per hour	\$ 70.00	inc GST
Lawn Mower - per hour	\$ 64.00	inc GST

Please Note - no dry hire of machinery

SULLAGE/WASTE REMOVAL		
Oil - no charges if delivered to Menzies Shire Depot	\$ -	
Sewerage deposited in Sewer Ponds - per litre	\$ 0.05	inc GST



2019/2020 FEES AND CHARGES

CARAVAN PARK		
<i>* Family is defined as "a group of UP TO seven related people (two of whom may be over 18 years of age) i.e. One adult and up to six minors or two adults and up to five minors."</i>		
Non-Powered Site - Day Rate*	\$ 22.00	inc GST
Non-Powered Site - Weekly Rate*	\$ 100.00	inc GST
Powered Site - Day Rate*	\$ 30.00	inc GST
Powered Site - Weekly Rate*	\$ 165.00	inc GST
Chalet - 2 bedrooms	\$ 125.00	inc GST
Chalet - additional days	\$ 70.00	inc GST
Showers - per person	\$ 5.00	inc GST
Washing Machine - per load	\$ 3.00	inc GST
Dryer - per load	\$ 3.00	inc GST
STAFF HOUSING RENTAL		
Housing Rental - per week. Category 1 - separate house - 3 bed 2 bath	\$ 70.00	GST Free
Housing Rental - per week. Category 2 - Duplex - 2 bed 1 bath	\$ 40.00	GST Free
INTERNET USE (for use of computers at Community Resource Centre)		
15 Minutes	\$ 3.00	inc GST
30 Minutes	\$ 5.00	inc GST
45 Minutes	\$ 8.00	inc GST
60 Minutes	\$ 10.00	inc GST
8 Hours	\$ 20.00	inc GST
Internet access is free for 15 minutes per session - users will require a Voucher with access code.		
ADVERTISING IN MENZIES MATTERS		
Quarter Page - per issue	\$ 5.00	inc GST
Half Page - per issue	\$ 10.00	inc GST
Whole Page - per issue	\$ 20.00	inc GST
COMMUNITY POST BOX LEASE		
Small Box - per annum	\$ 25.00	inc GST
Large Box - per annum	\$ 50.00	inc GST



2019/2020 FEES AND CHARGES

DOG FEES AND CHARGES - STATUTORY (DOG ACT, 1976)		
Annual Registration - Sterilised Dog or Bitch*	\$ 20.00	inc GST
Annual Registration - Unsterilised Dog or Bitch	\$ 50.00	inc GST
Three Year Registration - Sterilised Dog or Bitch*	\$ 42.50	inc GST
Three Year Registration - Unsterilised Dog or Bitch	\$ 120.00	inc GST
Life Registration - Sterilised Dog or Bitch*	\$ 100.00	inc GST
Life Registration - Unsterilised Dog or Bitch	\$ 250.00	inc GST
Concessions - Guide Dogs	\$ -	
Concessions - Dogs used for Droving/Tending Stock - 25% of Fee	25% of Fee	inc GST
Concessions - Dogs owned by Pensioners - 50% of Fee	50% of Fee	inc GST
Concessions - Registration after 31 May - 50% of Fee	50% of Fee	inc GST
Impounding Fees - As per Dog Act & Regulations	\$ 100.00	inc GST
Impounded Dog - Sustenance and maintenance Fee per day	\$ 20.00	inc GST
Microchipping	At Cost	inc GST
<p><i>* Must sight certificate signed by a Registered Vet, a Statutory Declaration or sight ear tattoo for Sterilisation Concession</i></p> <p><i>All dogs three months of age + must be licenced. Licences are due on November 1 of each year and can be paid at the Shire of Menzies Administration office during normal office hours.</i></p> <p><i>In respect of every first registration made after 31 May, in any year, only one half of the registration fee shall be payable. Renewals are to take effect from 1 November in any year, within the preceding period of 21 days from and including 11 October</i></p>		
CAT FEES AND CHARGES - STATUTORY (CAT REGULATIONS 2012)		
Annual Registration	\$ 20.00	inc GST
Three Year Registration	\$ 42.50	inc GST
Life Registration	\$ 100.00	inc GST
Pensioners	50% of Fee	inc GST
Microchipping	At Cost	inc GST
HEALTH		
Lodging House Licence Per Annum	\$ 225.00	GST Free
Lodging House New Registration	\$ 125.00	GST Free
Eating House Application	\$ 120.00	GST Free
Notification of New Food Business	\$ 55.00	GST Free
Registration Fee of New Food Business	\$ 150.00	GST Free
Low Risk Food Business Registration Renewal - Annual	\$ 120.00	GST Free
Medium Risk Food Business Registration Renewal - Annual	\$ 235.00	GST Free
Request for Inspection/Service/Advise - Per Hour	\$ 130.00	inc GST
STATUTORY - HEALTH ACT, 1911		
Septic Tank Application Fee	\$ 118.00	GST Free
Septic Tank Installation Fee	\$ 118.00	inc GST
Septic Tank Inspection Fee	\$ 40.00	inc GST



2019/2020 FEES AND CHARGES

TOWN PLANNING		
Town Planning Scheme Amendment - text based only plus advertising costs	\$ 600.00	inc GST
Town Planning Scheme Amendment - minor plus advertising costs	\$ 1,350.00	inc GST
Town Planning Scheme Amendment - major plus advertising costs	\$ 2,640.00	inc GST
Planning Application for all Land Uses other than "P" (Permitted) uses as set out in the Zoning Table		
- Not more than \$50,000	\$ 147.00	GST Free
- More than \$50,000 but less than \$500,000	0.32% of the estimated cost of development	GST Free
- More than \$500,000 but not more than \$2.5 Million	\$1,700 + 0.257% for every \$1 in excess of \$0.5m	GST Free
- More than \$2.5 Million but not more than \$5 Million	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	GST Free
- More than \$5 Million but not more than \$21.5 Million	\$12,633 + .123% for every \$1 in excess of \$5m	GST Free
- More than \$21.5 Million	\$ 34,196.00	GST Free
Inspection/ Assessment of Potential Home-Based Businesses, other than Home Occupation as Defined by the Town Planning Scheme.	\$ 60.00	GST Free
Home Occupation - Initial Application	\$ 222.00	GST Free
Home Occupation - Annual Fee	\$ 73.00	GST Free
Zoning & Other Information Enquiry (Non Resident), or provide Zoning Certificate	\$ 73.00	GST Free



2019/2020 FEES AND CHARGES

BUILDING FEES					
Building Act 2011 - Fees and Levies					
Item	Building Classification	Multiplier	Trigger	Minimum or Set Fee	Application Fee
Certified Application for a Building Permit	1a & 10	0.19%	\$ 48,421	\$ 105.00	GST Free
Certified Application for a Building Permit	1b, 2 - 9	0.09%	\$ 102,222	\$ 105.00	GST Free
Uncertified Building Application	1a & 10	0.32%	\$ 28,750	\$ 105.00	GST Free
Demolition Permit	1a & 10	-	Fixed	\$ 105.00	GST Free
Demolition Permit	1b, 2 - 9	Per storey	Per Storey	\$ 105.00	GST Free
Extend Time which an Occupancy Permit or Building Approval Certificate has Effect	-	-	Fixed	\$ 105.00	GST Free
Occupancy Permit - Completed Building	-	-	Fixed	\$ 105.00	GST Free
Temporary Occupancy Permit - Incomplete Building	-	-	Fixed	\$ 105.00	GST Free
Modification of an Occupancy Permit	-	-	Fixed	\$ 105.00	GST Free
Occupancy Permit for a Permanent Change to Classification	-	-	Fixed	\$ 105.00	GST Free
Occupancy Permit or Building Approval Certificate for Strata or Subdivision	-	\$11.60 / Unit	No. of Units	\$ 115.00	GST Free
Occupancy Permit - Unauthorised Works	-	0.18%	\$ 51,111	\$ 105.00	GST Free
Replace Occupancy Permit for Existing Building			Fixed	\$ 105.00	GST Free
Building Approval Certificate - Unauthorised Building Work	-	0.38%	\$ 24,210	\$ 105.00	GST Free
Building Approval Certificate for Existing Building - Authorised Building Work	-	-	Fixed	\$ 105.00	GST Free
Building Services Levy (BSL) - (Former Builders Registration Board Levy - BRB)					
Item	Building Classification	Value/Quantity		Minimum or Set Fee	
Building Commission Levy (old BRB) under \$45,000	All			\$ 61.65	
Building Commission Levy (old BRB) over \$45,000	All	Value of work x 0.137%			
Building Commission Levy (Unauthorised works) under \$45,000	All			\$ 123.30	
Building Commission Levy (Unauthorised works) over \$45,000	All	Value of works x 0.274%			
Demolition Permit Application Residential	All			\$ 61.65	
Demolition Permit Application Commercial	All	per storey		\$ 61.65	
Demolition Licence	All	-	= < \$45000	\$ 61.65	
Occupancy Permit Application New Building Work	All	-	Fixed	\$ 61.65	
Occupancy Permit Unauthorised Building Work	All	Value of works x 0.18%		\$ 123.30	
Building Approval Certificate	All			\$ 61.65	
Building Approval Certificate Unauthorised Work	All	Value of works x 0.38%		\$ 61.65	
Authorised Building Work \$45,000 or under	All	-	= < \$45000	\$ 61.65	
Construction Training Fund (CTF) - (Former BCITF Levy)					
Item	Building Classification	Multiplier	Trigger	Minimum or Set Fee	
CTF Levy (old BCITF) over \$20,000	All	Value of work x 0.2%		-	

General Notes:

A **Certified Application** has a Certificate of Design Compliance prepared by a Registered Building Surveyor before the application is lodged.

Uncertified Applications can be lodged with the Local Government Authority as usual. They will be assessed and if approved will be issued with a Certificate of Design Compliance and a Building Permit.

12.1.5 Health and Building Report for the Month of August 2019

LOCATION:	Menzies
APPLICANT:	David Hadden
DOCUMENT REF:	N/A
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 August 2019
AUTHOR:	David Hadden Health/Building Surveyor
ATTACHMENT:	Nil

IN BRIEF:

This report is for the information of Council. It identifies matters addressed by the Environmental Health Officer for the month of August 2019.

BACKGROUND:

The Shire contracts the services of an Environmental Health Officer (EHO) for two days per month. The Officer is available for consultation at all times, and attend the administration offices once per month to meet with the Chief Executive Officer.

COMMENT:

The following is a report of the monthly activities extracted from the report to the Chief Executive Officer from David Hadden, Environmental Health Officer.

Health

Dealt with an enquiry regarding one of the unserviced Lots near Mr Gopel. Forwarded copies of Councils Planning Policies regarding unserviced land in the Menzies Town site.

Prepared and forwarded the annual report on the Food Act 2008 food premises inspections, prosecutions etc to the Health Department as required.

Dealt with various other enquires.

Building

Provided comment to Leonora CEO on recent Auditor Generals audit to determine if local governments are effectively assessing residential building applications. The Leonora CEO has emailed GVROC members and requested their advice on support or not of the Auditor Generals Report. Three metro councils and one regional council were audited. The key findings and better practice principals put forward by the report will result in increased administrative costs and resourcing issues for local government. The GVROC Chairman has been requested to provide a report to the October Council Meeting on measures that may be implemented and deemed necessary to address the key findings and recommendations of the Auditor Generals Report as they may assist the GVROC group.

Followed up with staff regarding payment of building permit and State fees against permit 03/19 for 45 Sheridan Street Menzies.

Provided comment regarding CTF becoming responsible to collect its own BCITF fees in future rather than through local government. With the recent Portal creation applicants can now pay CTF through the portal which will reduce local government administrative costs of ensuring payment by applicants and providing monthly receipt advice to CTF as well as payment of collection fees.

Dealt with various other enquiries.

RELEVANT TO STRATEGIC PLAN:

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.
- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.
- Regularly monitor and report on the Shire's activities, budgets, plans and performance.
- Maintain sustainability through our leadership, our regional and government partnerships and ensure we make informed resource decisions for our community good.
- Continue to engage with our community, to advocate on behalf of our community, to be accountable and to manage within our governance and legislative framework.
- Continue to participate in regional activities to the benefit of our community.

STATUTORY AUTHORITY:

Building Act 2011

Public Health Act 2016

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENTS:

OP97 – Council unable to fill the position of Authorised Officer under the Public Health Act 2016

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL:

That Council receive the report of the Environmental Health Officer for the months of August 2019 for information.

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
----------------------------	------------

MOVED: Cr

SECONDED: Cr

Carried /

Planning Approvals

No delegated decisions were undertaken by the Shire of Menzies pursuant to Planning Approvals from the Month of August 2019.

<i>Date of decision</i>	<i>Decision ref:</i>	<i>Decision details</i>	<i>Applicant</i>	<i>Other affected person(s)</i>
Nil				

Building Permits (including Septic Tank approvals)

<i>Date of decision</i>	<i>Decision ref:</i>	<i>Decision details</i>	<i>Applicant</i>	<i>Other affected person(s)</i>
Nil				

Health Approvals

<i>Date of decision</i>	<i>Decision ref:</i>	<i>Decision details</i>	<i>Applicant</i>	<i>Other affected person(s)</i>
Nil				

12.2 FINANCE AND ADMINISTRATION

12.2.1 Statement of Financial Activity for July 2019

LOCATION:	N/A
APPLICANT:	Shire of Menzies
DOCUMENT REF:	FIN.935.1
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	20 August 2019
AUTHOR:	Ally Bryant Finance Contractor
ATTACHMENT:	12.2.1-1 Monthly Financial Report for the period ending 31 July2019

SUMMARY

Statutory Financial Reports are submitted to Council as a record of financial activity for the year to 31 July2019.

BACKGROUND

The Financial Management Regulation 34 requires each Local Government to prepare each month a statement of financial activity reporting on the sources and application of funds, as set out in the annual budget under Regulation 22(1)(d):

- The annual budget estimates,
- Budget estimates to the end of the month to which the statement relates.
Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates,
- Any material variations between year to date for income and expenditure and the relevant budget provisions to the end of the relevant reporting period,
- Identify any significant areas where activity is not in accordance with budget estimates for the relevant reporting period
- Include an operating statement,
- Include the net current assets, and
- Any other relevant reporting notes

COMMENT

This report contains annual budget estimates, actual amounts of expenditure and income to the end of the month. It shows the material variances between the budget and actual amounts where they are not associated to timing differences for the purpose of keeping Council informed of the current financial position.

CONSULTATION

Manager of Finance and Administration.
Chief Executive Officer.

STATUTORY ENVIRONMENT

Local Government Act 1995 Section 6.4
Local Government (Financial Management) Regulation 1996, 34

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

As detailed in the attachment

RISK ASSESSMENT

OP9 Budgets are inaccurately reported with differences in the Budget adopted by Council, and that exercised by Council administration

OP16 Council's statutory reports provide inaccurate financial information

STRATEGIC IMPLICATIONS

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.

VOTING REQUIREMENTS

Simple majority

OFFICERS RECOMMENDATION

That Council receive the Statement of Financial Activity for the period ending 31 July 2019 as attached and note any material differences.

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
----------------------------	------------

MOVED: Cr

SECONDED: Cr

Carried /

SHIRE OF MENZIES
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 July 2019

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

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 19 August 2019

Prepared by: Ally Bryant

Reviewed by: Jeanette Taylor

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 , Regulation 34* . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 JULY 2019**

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE	ACTIVITIES
Members and Administration	Administration and operation of facilities and services to members of council. Other costs that relate to the task of assisting elected members and electors on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING	
General Revenue	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	
Community Safety	Supervision of various local laws. Fire prevention and animal support.
HEALTH	
Community Health	Monitor and control health standards within the community, provide support and assistance for Emergency Services. Analytical services.
EDUCATION AND WELFARE	
Facilitate Education and Welfare	Support of education facilities within the shire and of any external resources necessary to assist with educational programs for all residents.
HOUSING	
Staff Housing	Provision and Maintenance of staff housing.
COMMUNITY AMENITIES	
Provide facilities for the community	Maintain refuse sites for Menzies and Kookynie. Provision of public toilets to both townsites.
RECREATION AND CULTURE	
Recreational and cultural activities	Provide a library and museum. Maintenance and operations of Town Hall, sports oval and other recreational facilities.
TRANSPORT	
Transport Network	Construction and maintenance of roads, drainage works and traffic signs. Maintenance of airstrips at Menzies and Kookynie.
ECONOMIC SERVICES	
Area Promotion and economic development.	Building control, provision of power and water supplies. Supply and maintenance of television rebroadcasting service.
OTHER PROPERTY AND SERVICES	
Pooled operations cost centre	Public works operations, plant repairs and operation costs. Cost of administration.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

STATUTORY REPORTING PROGRAMS

	Ref Note	Draft Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	2,262,666	2,262,666	2,250,692	(11,974)	(0.53%)	
Revenue from operating activities							
Governance		16,980	1,415	3,979	2,564	181.20%	
General Purpose Funding - Rates	6	3,266,373	0	0	0	0.00%	
General Purpose Funding - Other		1,130,751	10,901	15,561	4,660	42.75%	
Law, Order and Public Safety		6,722	17	0	(17)	(100.00%)	
Health		1,300	108	300	192	177.78%	
Housing		100,600	8,383	7,440	(943)	(11.25%)	
Community Amenities		17,277	1,440	1,695	255	17.71%	
Recreation and Culture		800	50	219	169	338.00%	
Transport		1,172,603	83	0	(83)	(100.00%)	
Economic Services		226,292	18,080	22,281	4,201	23.24%	
Other Property and Services		28,983	979	0	(979)	(100.00%)	
		5,968,681	41,456	51,475	10,019		
Expenditure from operating activities							
Governance		(903,820)	(71,728)	(72,502)	(774)	(1.08%)	
General Purpose Funding		(225,840)	(19,503)	(14,778)	4,725	24.23%	
Law, Order and Public Safety		(116,855)	(9,010)	(13,693)	(4,683)	(51.98%)	
Health		(128,587)	(9,833)	(5,172)	4,661	47.40%	
Housing		(157,257)	(18,476)	(5,026)	13,450	72.80%	
Community Amenities		(315,359)	(20,964)	(27,934)	(6,970)	(33.25%)	
Recreation and Culture		(953,595)	(75,558)	(87,307)	(11,749)	(15.55%)	
Transport		(2,352,537)	(193,704)	(129,906)	63,798	32.94%	▲
Economic Services		(1,317,284)	(91,674)	(77,229)	14,445	15.76%	
Other Property and Services		(406,655)	(131,077)	(11,584)	119,493	91.16%	▲
		(6,877,789)	(641,527)	(445,131)	196,396		
Non-cash amounts excluded from operating activities	1(a)	1,982,393	165,521	(547)	(166,068)	(100.33%)	▼
Amount attributable to operating activities		1,073,285	(434,550)	(394,203)	40,347		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	11(b)	3,374,402	0	1,302,705	1,302,705	0.00%	▲
Proceeds from disposal of assets	7	250,911	0	0	0	0.00%	
Purchase of property, plant and equipment	8	(5,689,174)	0	0	0	0.00%	
Amount attributable to investing activities		(2,063,861)	0	1,302,705	1,302,705		▲
Financing Activities							
Transfer from Reserves	9	3,377,435	0	0	0	0.00%	
Transfer to Reserves	9	(4,658,077)	(15,347)	(15,347)	0	0.00%	
Amount attributable to financing activities		(1,280,642)	(15,347)	(15,347)	0		
Closing Funding Surplus / (Deficit)	1(c)	(8,552)	1,812,769	3,143,847			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 13 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$25,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 31 JULY 2019

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

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

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

BY NATURE OR TYPE

	Ref Note	Draft Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	2,262,666	2,262,666	2,250,692	(11,974)	(0.53%)	
Revenue from operating activities							
Rates	6	3,266,373	0	0	0	0.00%	
Operating grants, subsidies and contributions	11(a)	2,137,567	8,000	8,927	927	11.59%	
Fees and charges		242,047	19,410	22,697	3,287	16.93%	
Interest earnings		233,789	10,897	15,561	4,664	42.80%	
Other revenue		49,693	2,499	4,290	1,791	71.67%	
Profit on disposal of assets	7	39,212	0	0	0	0.00%	
		5,968,681	40,806	51,475	10,669		
Expenditure from operating activities							
Employee costs		(2,055,237)	(157,635)	(172,300)	(14,665)	(9.30%)	
Materials and contracts		(2,129,633)	(219,321)	(157,222)	62,099	28.31%	▲
Utility charges		(86,147)	(7,307)	(9,705)	(2,398)	(32.82%)	
Depreciation on non-current assets		(1,986,269)	(165,521)	0	165,521	100.00%	▲
Insurance expenses		(149,012)	(74,444)	(95,668)	(21,224)	(28.51%)	
Other expenditure		(436,155)	(11,404)	(10,236)	1,168	10.24%	
Loss on disposal of assets	7	(35,336)	0	0	0	0.00%	
		(6,877,789)	(635,632)	(445,131)	190,501		▲
Non-cash amounts excluded from operating activities	1(a)	1,982,393	165,521	(547)	(166,068)	(100.33%)	
Amount attributable to operating activities		1,073,285	(429,305)	(394,203)	35,102		▲
Investing activities							
Non-operating grants, subsidies and contributions	11(b)	3,374,402	0	1,302,705	1,302,705	0.00%	▲
Proceeds from disposal of assets	7	250,911	0	0	0	0.00%	
Payments for property, plant and equipment	8	(5,689,174)	0	0	0	0.00%	
Amount attributable to investing activities		(2,063,861)	0	1,302,705	1,302,705		▲
Financing Activities							
Transfer from reserves	9	3,377,435	0	0	0	0.00%	
Transfer to reserves	9	(4,658,077)	(15,347)	(15,347)	0	0.00%	
Amount attributable to financing activities		(1,280,642)	(15,347)	(15,347)	0		
Closing Funding Surplus / (Deficit)	1(c)	(8,552)	1,818,014	3,143,847			

KEY INFORMATION

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

Notes	Draft Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(39,212)	0	0
Movement in pensioner deferred rates (non-current)			(547)
Add: Loss on asset disposals	35,336	0	0
Add: Depreciation on assets	1,986,269	165,521	0
Total non-cash items excluded from operating activities	1,982,393	165,521	-547

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

	Last Year Closing	This Year Opening	This Time Last Year	Year to Date
	30 Jun 2019	01 Jul 2019	31 Jul 2018	31 Jul 2019
Adjustments to net current assets				
Less: Reserves - restricted cash	10 (8,497,246)	(8,497,246)	(8,383,445)	(8,512,593)
Add: Provisions - employee	11 170,534	170,534	170,534	170,534
Total adjustments to net current assets		(8,326,712)	(8,212,911)	(8,342,059)

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

Current assets				
Cash and cash equivalents	2 10,632,088	10,632,088	11,436,070	10,999,143
Rates receivables	3 827,507	827,507	713,053	795,643
Receivables	3 (78,073)	(78,073)	(40,624)	140,961
Other current assets	4 12,628	12,628	6,041	6,133
Less: Current liabilities				
Payables	5 (646,212)	(646,212)	(335,654)	(285,441)
Provisions	11 (170,534)	(170,534)	(170,534)	(170,534)
Less: Total adjustments to net current assets	1(c) (8,326,712)	(8,326,712)	(8,212,911)	(8,342,059)
Closing Funding Surplus / (Deficit)		2,250,692	3,395,441	3,143,846

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash Munni		1,562,808			1,562,808	NAB		
Cash Maximiser		921,939			921,939	NAB		
Reserves Term Deposit		0			8,514,397			
Total		2,484,746	8,514,397	0	10,999,144			
Comprising								
Cash and cash equivalents		2,484,746	8,514,397	0	10,999,144			
Financial assets at amortised cost		0	0	0	0			
		2,484,746	8,514,397	0	10,999,144			

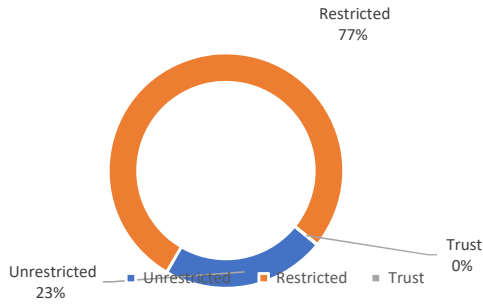
KEY INFORMATION

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

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Total Cash	Unrestricted
\$11. M	\$2.48 M

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

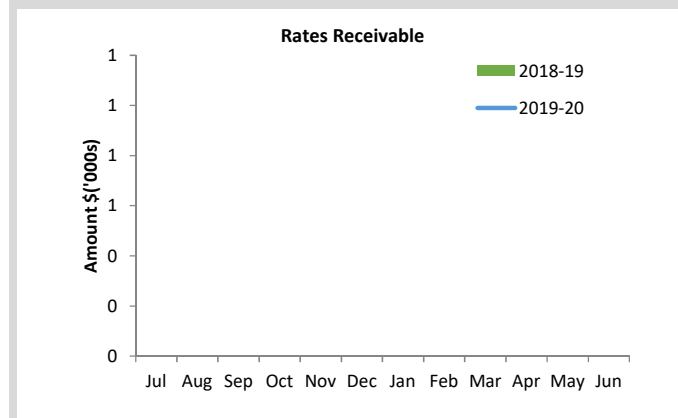
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates Receivable	30 Jun 2019	31 Jul 19
	\$	\$
Opening Arrears Previous Years	828276	827,507
Levied this year	3,123,011	0
Less - Collections to date	-3123780	(31,864)
Equals Current Outstanding	827507	795,643
Net Rates Collectable	827,507	795,643
% Collected	79.1%	3.9%

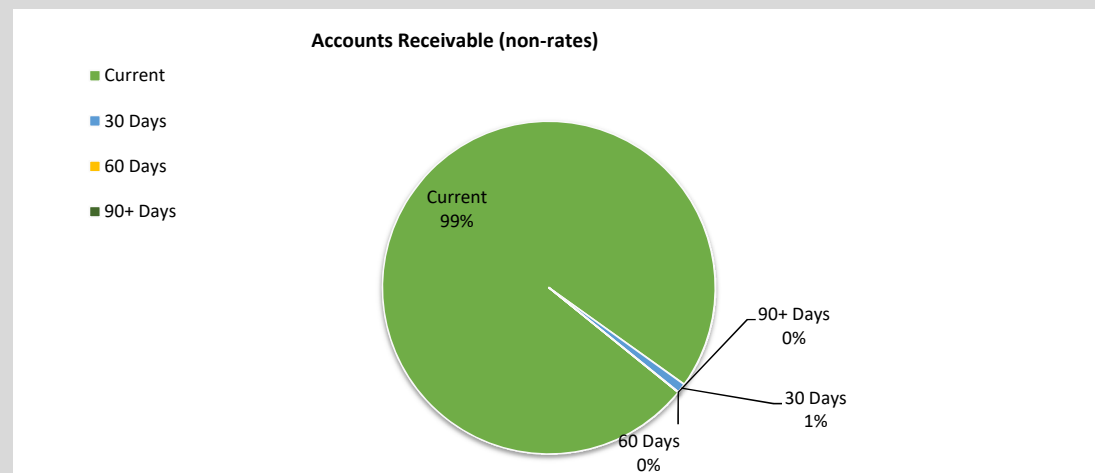
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	0	211,318	1,894	139	0	213,352
Percentage	0%	99%	0.9%	0.1%	0%	
Balance per Trial Balance						
Sundry receivable						213,352
GST receivable						280,708
Provision for doubtful debts						(385,257)
Accrued income/payments in advance						22,130
Other receivables [describe]						10,028
Total Receivables General Outstanding						140,961
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
3.9%	\$795,643



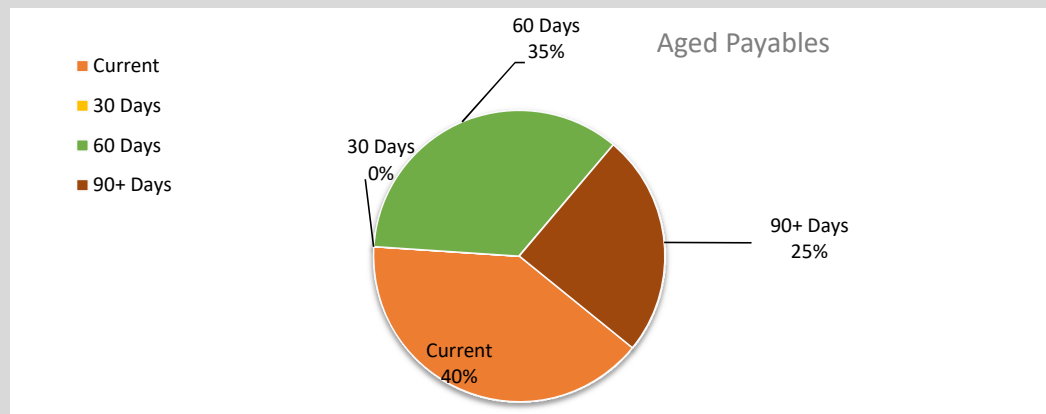
Debtors Due
\$140,961
Over 30 Days
1%
Over 90 Days
0%

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	55,186	0	48,282	33,862	137,330
Percentage	0%	40.2%	0%	35.2%	24.7%	
Balance per Trial Balance						
Sundry creditors						170,473
ATO liabilities						18,070
Payroll Creditors						70,577
Income Received in advance						26,321
Total Payables General Outstanding						285,441

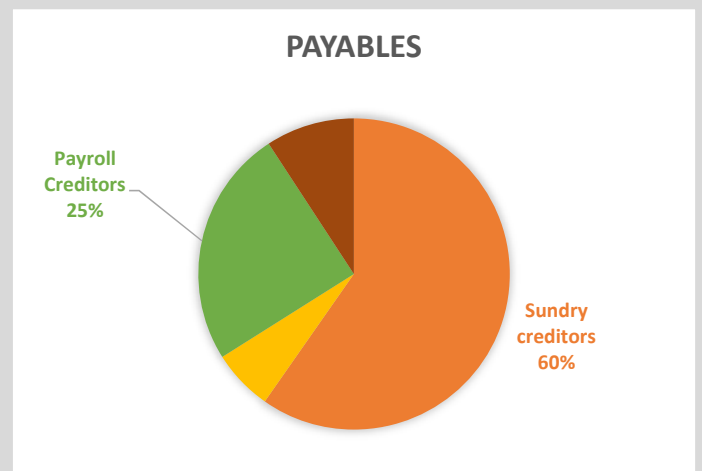
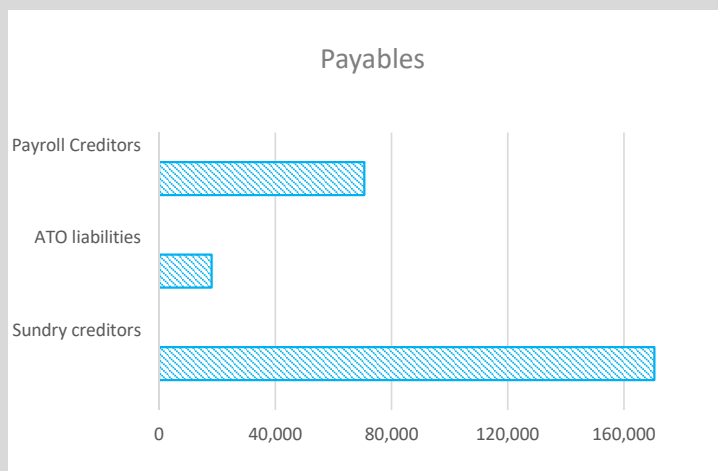
Amounts shown above include GST (where applicable)

KEY INFORMATION

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

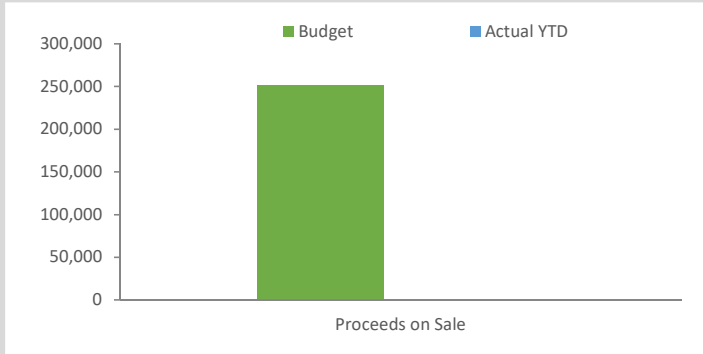


Creditors Due
\$285,441
Over 30 Days
60%
Over 90 Days
24.7%



Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
	Vehicles	247,035	250,911	3,876	0			0	0
		247,035	250,911	3,876	0	0	0	0	0

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$250,911	\$0	0%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

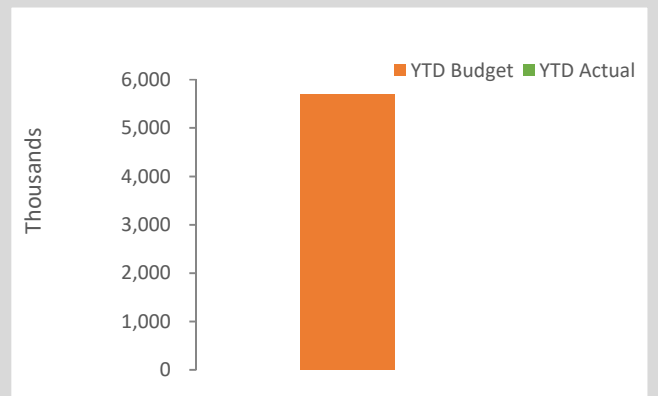
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Draft		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buidings - non-specialised	1,076,000	0		0
Building - specialised	786,000	0	0	0
Furniture and equipment	45,000	0		0
Plant and equipment	705,085	0		0
Infrastructure - Roads	2,193,439	0		0
Infrastructure - Footpaths	100,000	0	0	0
Infrastructure - Other	783,650	0		0
Capital Expenditure Totals	5,689,174	0	0	0
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	3,374,402	0	1,302,705	1,302,705
Other (Disposals & C/Fwd)	250,911	0	0	0
Cash Backed Reserves				
Building Reserve	1,782,000	0	0	0
Plant Reserve	435,785	0	0	0
Roads Reserve	300,000	0	0	0
Main Street Reserve	10,000	0	0	0
Staff amenities Reserve	650,000	0	0	0
Caravan Park Reserve	20,650	0	0	0
Niagara Dam Reserve	84,000	0	0	0
Waste Managemnet Reserve	45,000	0	0	0
Old Post Office Reserve	50,000	0	0	0
Contribution - operations	(1,313,575)	0	(1,302,705)	(1,302,705)
Capital Funding Total	5,689,174	0	0	0

SIGNIFICANT ACCOUNTING POLICIES

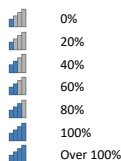
All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$5.69 M	\$. M	0%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$3.37 M	\$1.3 M	39%

Capital Expenditure Total
Level of Completion Indicators



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

% of
Completion

Level of completion indicator, please see table at the end of this note for further detail.

Draft

		Draft			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
Capital Expenditure					
Governance					
	C04002	Software and Systems	35,000	0	0
	C04001	Administration Communication Equipment	10,000	0	0
Housing					
	BC001	Construct new staff housing	650,000	0	0
	C09002	Lot 1 37-39 Reid St	8,000	0	0
	C09012	Lot 91 40 Mercer St	20,000	0	0
	C09019	Lot 1085 39 Mercer St	20,000	0	0
	C09020	Lot 165 25 Onslow St	15,000	0	0
	C09021	Lot 93 36 Mercer St	10,000	0	0
	C09022	41 Mercer St	10,000	0	0
	C09205	55B (14B) Walsh St	22,000	0	0
	C09206	12A Walsh Street	16,000	0	0
	C09013	29B Shenton St	15,000	0	0
	C09014	Old Post Office	50,000	0	0
Community Amenities					
	C10000	Menzies Refuse Site New Hole	30,000	0	0
	C10002	Kookynie Refuse Site New Hole	15,000	0	0
	NEW	Cometvale Cemetary Fence	20,000	0	0
Recreation & Culture					
	C08001	Youth Centre	20,000	0	0
	C11100	Town Hall Upgrade	160,000	0	0
	C14583	Town Hall Admin Office Upgrade	46,000	0	0
	C11312	Rodeo Grounds Infrastructure	50,000	0	0
	C11313	Sports Courts Adjustable Poles	9,000	0	0
	C11305	Upgrade Town Dam	200,000	0	0
	C11600	Butch Shop and Tea Room Upgrade	25,000	0	0
Transport					
	CR0001	Menzies North West Rd Bitumen R2R	751,100	0	0
	CR0012	Connie Sue Remote Access Road R2R	300,000	0	0
	CR0009	Tjunjuntjarra Access Rd	66,667	0	0
	CR0032	Townsite Reseal	200,000	0	0
	CR0004	Evanston Menzies Road RRG	254,755	0	0
	CR0005	Yarri Road RRG	121,008	0	0
	CR0013	Menzies North West Rd Bitumen RRG	348,900	0	0
	CR0007	Menzies North West Rd Resheeting RRG	121,008	0	0
	CR0006	Shire House Crossover	30,000	0	0
	C11311	Street Lights at Kookynie	7,000	0	0
	C12100	Bicycle Path Construction	100,000	0	0
	C12101	Depot Extension Asset Upgrade	30,000	0	0
	C12103	Bores to support Roadworks	35,000	0	0
	NEW	Kookynie Airstrip Extension	20,000	0	0
	C12104	Grid Replacement Program	130,000	0	0
	C12102	Minor Paint Purchases	11,300	0	0
	NEW	Removable Frame for Service Truck	10,000	0	0
	NEW	Building Maintenance Utility	33,285	0	0
	CP002	Vehicle Replacement Works Supervisor	88,000	0	0
	CP001	Vehicle Replacement MFA	43,000	0	0
	CP011	New Grader 12m	390,000	0	0
	CP012	Community Bus	56,500	0	0
	C12301	Banners and Signage	10,000	0	0
	CP007	CEO Car Replacement	73,000	0	0
Economic Services					
	C13013	Bicycle Track Menzies Town	120,000	0	0
	C13002	Truck Bay Wilson and Shenton Streets	8,000	0	0
	NEW	Truck Bay Abulition Block	120,000	0	0
	C13010	Niagara Dam	84,000	0	0
	C13107	Old Church Building 50 Shenton Street	55,000	0	0
	C13100	Lady Shenton Upgrade	40,000	0	0
	C13106	Goongarrie Cottage Maintenance	50,000	0	0
	C13802	Caravan Park Upgrade	10,000	0	0
	C13803	Caravan Park Security Gate Barrier	10,650	0	0
	C13804	Construction Caravan Park New Unit Disable Compliant	400,000	0	0
Other Property & Services					
	NEW	Construct new records facility	100,000	0	0
	NEW	Fruit Trees Protection Arbor	5,000	0	0
	Grand Total		5,689,174	0	0

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	201,643	2,966	362	0	0	0	0	204,609	202,005
Building Reserve	2,298,078	33,805	4,127	946,374	0	(1,782,000)	0	1,496,257	2,302,205
Plant Reserve	1,395,073	20,522	2,505	536,707	0	(435,785)	0	1,516,517	1,397,578
Roads Reserve	1,529,390	22,497	2,746	1,200,000	0	(300,000)	0	2,451,887	1,532,136
Main Street Reserve	138,105	2,032	248	0	0	(10,000)	0	130,137	138,353
Staff amenities Reserve	74,299	1,093	133	1,150,000	0	(650,000)	0	575,392	74,432
TV Reserve	17,589	259	32	0	0	0	0	17,848	17,621
Caravan Park Reserve	434,027	6,385	779	0	0	(20,650)	0	419,762	434,806
Bitumen Reserve	397,088	5,841	713	200,000	0	0	0	602,929	397,801
Rates Creditors	50,118	737	179	0	0	0	0	50,855	50,297
Niagara Dam Reserve	1,349,520	19,851	2,423	0	0	(84,000)	0	1,285,371	1,351,943
Water Park Reserve	98,142	1,444	176	200,000	0	0	0	299,586	98,318
Waste Managemnet Reserve	102,766	1,512	185	0	0	(45,000)	0	59,278	102,951
Old Post Office Reserve	411,408	6,052	739	0	0	(50,000)	0	367,460	412,147
Commercial Enterprise Reserve	0	0	0	100,000	0	0	0	100,000	0
Land Purchase Reserve	0	0	0	200,000	0	0	0	200,000	0
	8,497,246	124,996	15,347	4,533,081	0	(3,377,435)	0	9,777,888	8,512,593

Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 31 July 2019
		\$	\$	\$	\$
Provisions					
Annual leave		121,521			121,521
Contract Liabilities					
Lease liability		0			0

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the followign pages at 11(a) and 11(b)

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

NOTE 11(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Unspent Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies											
General purpose funding											
WA Grants Commision						886,653	0	886,653		886,653	0
Law, order, public safety											
Fire Prevention						6,522	0	6,522		6,522	0
Transport											
Grant Roads						820,598		820,598		820,598	0
Grant - MRWA Direct Grant						183,146		183,146		183,146	0
Grant Other Tjun Access Rd						128,647		128,647		128,647	0
Economic services											
Community Resource Centre						112,000		112,000		112,000	8,927
	0	0	0	0	0	2,137,566	0	2,137,566	0	2,137,566	8,927
TOTALS	0	0	0	0	0	2,137,566	0	2,137,566	0	2,137,566	8,927

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019

NOTE 11(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies											
Recreation and culture											
Lottery West Youth Services						25,570	0	25,570		25,570	11,744
Transport											
Grants R2R						695,000		695,000		695,000	179,000
Grants RRG						301,165		301,165		301,165	0
Grants Wandrra						1,900,000		1,900,000		1,900,000	1,111,962
Grant Other TjunTjun						66,667		66,667		66,667	0
Economic services											
Tourism - Truck Bay						290,000		290,000		290,000	0
Tourism - Bicycle Path						96,000		96,000		96,000	0
	0	0	0	0	0	3,374,402	0	3,374,402	0	3,374,402	1,302,705
Total Non-operating grants, subsidies and contributions	0	0	0	0	0	3,374,402	0	3,374,402	0	3,374,402	1,302,705

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

**NOTE 12
TRUST FUND**

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

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 31 Jul 2019
	\$	\$	\$	\$
Trust Account	1,680			1,680
	1,680	0	0	1,680

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2019**

**NOTE 13
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 2019-20 year is \$25,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Expenditure from operating activities				
Transport	63,798	32.94%	▲ Timing	Road maintenance is budgeted over 12 months
Other Property and Services	119,493	91.16%	▲ Timing	
Investing Activities				
Non-operating Grants, Subsidies and Contributions	1,302,705	0.00%	▲ Timing	Haven't yet added capital budget to synergy.

12.2.2 Monthly Listing of Payments for the Month of July 2019

LOCATION:	N/A
APPLICANT:	N/A
DOCUMENT REF:	FIN.935.1/NAM307
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	18 August 2019
AUTHOR:	Jeanette Taylor, Manager Finance and Administration
ATTACHMENT:	12.2.2-1 Payment Listing for July 2019

SUMMARY

The list of payments made for the month of July 2019 to be received by Council.

BACKGROUND:

Payments have been made by electronic funds transfer (EFT), cheque and direct transfer from Council's Municipal bank account and duly authorised as required by Council Policy. These payments have been made under authority delegated to the Chief Executive Office and are reported to Council.

COMMENT:

The EFT and Direct Debit payments that have been raised for the month of July 2019 are attached. After payment, the balance of creditors will be \$213,351.64.

CONSULTATION

N/A

STATUTORY Environment:

Local Government (Financial Management) Regulations 1996 Regulation 13

POLICY IMPLICATIONS:

Policy 4.7 – Creditors – Preparation for Payment

FINANCIAL IMPLICATIONS:

Nil

RISK ASSESSMENTS:

OP7 Accounts payable amounts and disbursements are either inaccurately recorded or not recorded at all.

STRATEGIC IMPLICATIONS:

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That Council receive the list of payments for the month of July 2019 totalling \$1,292,060.44 being:

- 1) There were no cheques written.
- 2) Electronic Fund Transfer EFT4215 – EFT4313 payments in the Municipal Fund totalling \$1,217,855.46.
- 3) Direct Debit payments from the Municipal Fund totally \$74,204.98.
- 4) Credit Card payments for the statement period 29 May 2019 to 30 June 2019 totalling \$7,771.81.

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
----------------------------	------------

MOVED: Cr

SECONDED: Cr

Carried /

Shire of Menzies
Payments for the Month of July 2019

Chq/EFT	Date	Name	Description	Amount
		Cheques		
		EFT		\$1,217,855.46
		Direct Debit		\$74,204.98
		Total Payments		<u>\$1,292,060.44</u>
		Credit Card Payments (included in Direct Debit)		\$7,771.81

Shire of Menzies
Payments for the Month of July 2019

Chq/EFT	Date	Name	Description	Amount
EFT4215	04/07/2019	Roadtech Construction	Contract Grading	\$ 291,947.70
EFT4216	04/07/2019	Goldfields Tourism Network Association	2018-2019 Contribution Golden Quest Discovery Trail	\$ 12,650.00
EFT4217	05/07/2019	Child Support	Payroll deductions	\$ 300.00
EFT4218	05/07/2019	3E Advantage	Copier Charges - June	\$ 2,180.32
EFT4219	05/07/2019	Market Creations	Technology Licensing - 27/6/2019	\$ 1,955.22
EFT4220	05/07/2019	Xstra Global IT and Communication Solutions	PABX Supply and Support - June	\$ 311.77
EFT4221	05/07/2019	Nexus Minerals Limited	Rates refund on dead tenements.	\$ 1,818.25
EFT4222	05/07/2019	Black Mountain Gold Limited	Rates refund on dead tenements.	\$ 481.25
EFT4223	05/07/2019	Rangeland Services Pty Ltd	New Fencing at Water Park	\$ 8,151.00
EFT4224	05/07/2019	Child Support Other	Deductions for payments made in April, May and June	\$ 747.28
EFT4225	05/07/2019	Emygor Services	Septic Tank Pump-outs	\$ 1,661.00
EFT4226	05/07/2019	CleverPatch	Consumables - Youth Centre	\$ 884.18
EFT4227	05/07/2019	AquaBUBBLER	Water Fountain - Youth Centre	\$ 4,950.00
EFT4228	05/07/2019	Australian Defence Force Assistance Trust	Donations from Community for Soldiers Stomp	\$ 291.00
EFT4229	05/07/2019	The Hanging Man	Hanging Rails - Youth Centre	\$ 488.82
EFT4230	05/07/2019	Cabcharge Australia Limited	Taxi Fares - Staff Traing	\$ 148.13
EFT4231	05/07/2019	Calypso Creative	Premium Hosting and Wordpress Maintenance plan - 12 months - Lake Ballard	\$ 341.00
EFT4232	05/07/2019	Cancer Council W A	Funds raised from Biggest Morning Tea	\$ 177.50
EFT4233	05/07/2019	Gregory Dwyer	Travel - January - June	\$ 7,285.46
EFT4234	05/07/2019	Ecowater Services	Service Biomax - Caravan Park	\$ 928.00
EFT4235	05/07/2019	Flex Industries	Brake boosters for dolly.	\$ 346.50
EFT4236	05/07/2019	Goldline Distributors	Cleaningsupplies	\$ 339.24
EFT4237	05/07/2019	Hart Sport	Goods for Youth Centre	\$ 346.30
EFT4238	05/07/2019	Menzies Hotel	Lunch for Meeting and Briefing Session 20 June 2019	\$ 240.70
EFT4239	05/07/2019	Shire of Menzies Social Club	Payroll deductions	\$ 120.00
EFT4240	05/07/2019	Netlogic Information Technology	Computer support, Councillor Ipad	\$ 1,016.50
EFT4241	05/07/2019	Office National	Stationery	\$ 43.97
EFT4242	05/07/2019	Taps Industries	Install new oven and re run gas pipes.	\$ 731.32
EFT4243	05/07/2019	Tower Hotel	Cr Baird Accomodation 19-20 June 2019 19-20 June 2019	\$ 291.50
EFT4244	05/07/2019	Moore Stephens	Lodge April IAS	\$ 379.50
EFT4245	05/07/2019	Wa Country Health Service - Goldfields	Contribution to Nurse	\$ 6,262.48
EFT4246	12/07/2019	Western Diagnostic	Pre-employment drug and alcohol test	\$ 35.04
EFT4247	12/07/2019	Narrogin Sands	Grids for replacement program	\$ 43,067.20
EFT4249	12/07/2019	3E Advantage	Smartboard rental July 2019	\$ 374.00
EFT4250	12/07/2019	Xstra Global IT and Communication Solutions	PABX Supply and support - July	\$ 291.19
EFT4251	12/07/2019	Statewide Bearings	2 new fanbelts	\$ 23.65
EFT4252	12/07/2019	Mitchell & Brown Retravision	Mobile Phone - CEO	\$ 1,699.00
EFT4253	12/07/2019	Super Sarah & Friends	Facepainting, plasatercraft activity Cyclassic 2019	\$ 490.00
EFT4254	12/07/2019	Ian Baird	Reimburse Hertz Hire Vehicle - Tjun to Menzies	\$ 914.95
EFT4255	12/07/2019	Blackwoods	Waste oil recovery tank	\$ 850.00
EFT4256	12/07/2019	Browns Party Hire	Hire tables, chairs, bowls, spoons - Cyclassic	\$ 1,755.05
EFT4257	12/07/2019	Toll Transport Pty Ltd	Freight from Office Line	\$ 240.11
EFT4258	12/07/2019	Goldline Distributors	Refreshments, kitchen items.	\$ 275.07
EFT4259	12/07/2019	Hare & Forbes Machinery House	Axle stand, lifting crane, shelving for Youth Centre	\$ 2,775.00
EFT4260	12/07/2019	Menzies Hotel	Accomodation & meals - Consultant	\$ 116.60
EFT4261	12/07/2019	Kmart	Shower curtains, doona covers, supplies for Youth Centre	\$ 739.00
EFT4262	12/07/2019	Kulbardi Hill Consulting	5000 copies Our Place""	\$ 4,928.00
EFT4263	12/07/2019	Landgate	Mining Tenement Schedule M2019/6 Inv 349227	\$ 163.80
EFT4264	12/07/2019	RAMM Software Pty Ltd	Ramm Support/Maintenance Fee July 2019 to June 2020	\$ 8,206.73
EFT4265	12/07/2019	Refresh Water	Water bottles for water dispenser x 10	\$ 100.00
EFT4266	12/07/2019	Moore Stephens	Prepare and lodge FBT 18/19	\$ 1,540.00
EFT4267	12/07/2019	Verlinden's Electrical Service	Install GPO in Kitchen - Admin Building	\$ 1,180.85
EFT4268	12/07/2019	WesTrac Pty Ltd	O ring and washer.	\$ 11.08
EFT4269	29/07/2019	Canine Control	June 2019 Ranger Services	\$ 1,600.50
EFT4270	29/07/2019	Rentokil Initial Group	Service sanitary bins & air freshener - 2019/2020	\$ 5,489.85

Shire of Menzies
Payments for the Month of July 2019

EFT4271	29/07/2019	Leonora Pharmacy	Pharmacy supplies on consignment for May & June 2019	\$ 995.01
EFT4272	29/07/2019	Pumps Australia	Hydraulic pump	\$ 638.00
EFT4273	29/07/2019	Child Support	Payroll deductions	\$ 300.00
EFT4274	29/07/2019	Batteries N More	Batteries	\$ 965.00
EFT4275	29/07/2019	3E Advantage	Smartboard rental August 2019	\$ 374.00
EFT4276	29/07/2019	Market Creations	Technology Website Support	\$ 1,615.63
EFT4277	29/07/2019	Llew Withers	Instalment 1 of Public Health Plan	\$ 3,118.66
EFT4278	29/07/2019	Peter Money	Shower Heads	\$ 292.45
EFT4279	29/07/2019	Down to Earth Training & Assessing	Load restraint and cable location training	\$ 3,197.18
EFT4280	29/07/2019	Lgiswa	Assorted Insurances	\$ 49,497.42
EFT4281	29/07/2019	WA Local Govt Association	Association Membership	\$ 16,832.34
EFT4282	29/07/2019	Australasian Performing Right Association	Licence Fees June 2019 to 31 May 2020	\$ 73.16
EFT4283	29/07/2019	Atom	1 new 9kg fire extinguisher	\$ 378.81
EFT4284	29/07/2019	BOC limited	Oxygen indust. e size	\$ 132.62
EFT4285	29/07/2019	Bunnings	Workshop consumables	\$ 301.89
EFT4286	29/07/2019	Cabcharge Australia Limited	Account Fees	\$ 6.00
EFT4287	29/07/2019	Toll Transport Pty Ltd	Freight	\$ 14.10
EFT4288	29/07/2019	Cybersecure	Backup service - June2019	\$ 519.76
EFT4289	29/07/2019	Eagle Petroleum (W.A) Pty Ltd	Small plant fuel	\$ 66.36
EFT4290	29/07/2019	E & M J Rosher	Water pump and air filter	\$ 438.52
EFT4291	29/07/2019	Goldline Distributors	Kitchen items, cleaning supplies	\$ 902.65
EFT4292	29/07/2019	Goldfields Pest Control	Pest Treatment -16 locations	\$ 6,600.00
EFT4293	29/07/2019	Goldfields Tourism Network Association	50 x Golden Quest Discovery Book	\$ 1,318.31
EFT4294	29/07/2019	Hare & Forbes Machinery House	Oxy Acetylene hose reel	\$ 572.00
EFT4295	29/07/2019	Harvey Norman	Computer games - Youth Centre	\$ 814.00
EFT4296	29/07/2019	IT Vision	Annual License Fee, IT Vision software -July 2019/2020	\$ 35,195.60
EFT4297	29/07/2019	JR & A Hersey	20ltr truck wash	\$ 94.60
EFT4298	29/07/2019	LGIS	Personal Accident and Sickness Insurance	\$ 51,759.01
EFT4299	29/07/2019	Local Government Professionals Australia WA	Affiliate Membership for 2019 - 2020 - MFA	\$ 185.00
EFT4300	29/07/2019	Local Health Authorities Analtical Committee	Analytical Services for 2018/2020	\$ 396.00
EFT4301	29/07/2019	Cr Keith Mader	June Travel Allowance	\$ 149.42
EFT4302	29/07/2019	Mcleods Barristers & Solicitors	Purchase of a lease agreement service for Old Post Office	\$ 526.90
EFT4303	29/07/2019	Shire of Menzies Social Club	Payroll deductions	\$ 120.00
EFT4304	29/07/2019	Menzies Aboriginal Corporation	Hire of bus and driver School Holiday Program	\$ 758.80
EFT4305	29/07/2019	Netlogic Information Technology	Technology Support	\$ 337.50
EFT4306	29/07/2019	Penns Cartage	Transport from Hare & Forbes Kewdale	\$ 37.40
EFT4307	29/07/2019	Quality Inn Railway Motel Kalgoorlie	Accommodation - Environmental Health Officer	\$ 159.00
EFT4308	29/07/2019	Satellite Television & Radio Australia	Supply Satellite decoder, Optus CAM and Card, Installation instructions, DTV Stick as per Quote G2243A (amended)	\$ 4,537.50
EFT4309	29/07/2019	Tourism Council Western Australia	ATAP and VCWA renewal 2019/2020	\$ 578.00
EFT4310	29/07/2019	Moore Stephens	Travel and costs - Visit April 1 to 5 2019	\$ 6,485.73
EFT4311	29/07/2019	Westland Autos	fan for air/con, door clips	\$ 963.44
EFT4312	29/07/2019	WML Consultants	Engineering Consultancy	\$ 15,094.20
EFT4313	29/07/2019	WesTrac Pty Ltd	Hose and assembly and oils	\$ 348.03
Trf	30/07/2019		Transfer to Cash Maximiser	\$ 500,000.00
	04/07/2019	Payroll		\$ 41,046.34
	18/07/2019	Payroll		\$ 44,436.56
				\$ 1,217,855.46

Shire of Menzies
Payments for the Month of July 2019

Chq/EFT	Date	Name	Description	Amount
DD2714.1	01/07/2019	Wright Express Australia Pty Ltd	Motorpass Fuel Cards to 15 June 790.38ltrs	\$ 1,242.53
DD2714.2	01/07/2019	Water Corporation	Water usage 11 April 2019 to 12 June 2019	\$ 1,213.51
DD2714.3	01/07/2019	WESTNET	Visitor Centre Internet	\$ 54.99
DD2719.1	02/07/2019	WA Local Govt Superannuation Plan	Superannuation contributions	\$ 4,735.36
DD2719.2	02/07/2019	WA Local Govt Superannuation Plan	Payroll deductions	\$ 2,103.66
DD2719.3	02/07/2019	Sunsuper	Superannuation contributions	\$ 872.35
DD2719.4	02/07/2019	Australian Super	Superannuation contributions	\$ 649.98
DD2719.5	02/07/2019	Commonwealth Essential Super	Superannuation contributions	\$ 275.61
DD2719.6	02/07/2019	Kinetic Superannuation	Payroll deductions	\$ 256.58
DD2726.1	04/07/2019	Water Corporation	Water Usage 11 April 2019 to 12 June 2019	\$ 1,192.31
DD2732.1	08/07/2019	Power ICT Pty Ltd	Phone Messages on Hold - July 2019	\$ 75.90
DD2737.1	09/07/2019	Telstra	Telephone charges to 16 June 2019	\$ 6,787.69
DD2739.1	09/07/2019	Horizon Power	Power charges - 19/4/2019 to 20/6/2019	\$ 5,159.45
DD2751.1	12/07/2019	Telstra	Office Internet & Mobile Phones	\$ 695.06
DD2753.1	15/07/2019	Toyota Finance	Toyota Prado Lease - July	\$ 1,099.07
DD2755.1	16/07/2019	Horizon Power	Power 26/4/2019 to 27/6/2019	\$ 7,202.38
DD2757.1	16/07/2019	WA Local Govt Superannuation Plan	Superannuation contributions	\$ 6,130.98
DD2757.2	16/07/2019	WA Local Govt Superannuation Plan	Payroll deductions	\$ 2,415.10
DD2757.3	16/07/2019	Sunsuper	Superannuation contributions	\$ 872.35
DD2757.4	16/07/2019	Australian Super	Superannuation contributions	\$ 822.56
DD2757.5	16/07/2019	Commonwealth Essential Super	Superannuation contributions	\$ 86.97
DD2757.6	16/07/2019	Kinetic Superannuation	Payroll deductions	\$ 256.58
DD2765.1	18/07/2019	Horizon Power	Power 26/4/2019 to 27/6/2019	\$ 730.12
DD2782.1	03/07/2019	NAB	Credit Cards	\$ 7,771.81
DD2784.1	30/07/2019	WA Local Govt Superannuation Plan	Superannuation contributions	\$ 4,870.83
DD2784.2	30/07/2019	WA Local Govt Superannuation Plan	Payroll deductions	\$ 2,288.59
DD2784.3	30/07/2019	Sunsuper	Superannuation contributions	\$ 872.35
DD2784.4	30/07/2019	Australian Super	Superannuation contributions	\$ 858.57
DD2784.5	30/07/2019	Commonwealth Essential Super	Superannuation contributions	\$ 119.61
DD2784.6	30/07/2019	Kinetic Superannuation	Payroll deductions	\$ 256.58
DD2786.1	24/07/2019	Australia Post	Stamps, padded bags etc for resale	\$ 480.64
DD2788.1	26/07/2019	NAB	NAB Connect Fees - 26 July 2019	\$ 27.49
DD2788.2	26/07/2019	Gregory Dwyer	Sitting Fees 26 July 2019	\$ 3,364.49
DD2788.3	26/07/2019	Ian Baird	Sitting Fees 26 July 2019	\$ 1,289.67
DD2788.4	26/07/2019	Jillian Dwyer	Sitting Fees 26 July 2019	\$ 875.83
DD2788.5	26/07/2019	Cr Justin Lee	Sitting Fees - 26 July 2019	\$ 875.83
DD2788.6	26/07/2019	Cr Ian Tucker	Sitting Fees 26 July 2019	\$ 875.83
DD2788.7	26/07/2019	Cr Debbie Hansen	Sitting fees - 26 July 2019	\$ 875.83
DD2788.8	26/07/2019	Cr Keith Mader	Sitting Fees 26 July 2019	\$ 700.66
DD2790.1	29/07/2019	Wright Express Australia Pty Ltd	Motorpass Fuel Cards to 15 July - 1791.53ltrs	\$ 2,797.08
DD2792.1	31/07/2019	NAB	B-Pay Charges	\$ 72.20
				\$ 74,204.98

Shire of Menzies
Payments for the Month of July 2019

Date	Name	Description	Amount
05/06/2019	Officeworks LTD	Office Chair	\$ 358.95
07/06/2019	Officeworks LTD	3 Brother Printers	\$ 1,796.95
10/06/2019	Office Line Canning Vale	Office Chair	\$ 547.80
19/06/2019	Goldfields Occupation Kalgoorlie	Pre Employment Medical	\$ 295.00
24/06/2019	Bunnings Kalgoorlie	Key Rack CEO Office	\$ 6.94
24/06/2019	NIB Travel Insurance Sydney	Staff Training Perth Travel Insurance	\$ 12.00
24/06/2019	NIB Qantas Airw Mascot	Airfair Staff Training Perth	\$ 512.30
24/06/2019	Harvey Norman AV/IT Kalgoorlie	2x Blu Ray Players	\$ 216.00
25/06/2019	Kalgoorlie Newsagency	Road Map Book	\$ 34.95
28/06/2019	NAB	Card fee	\$ 9.00
28/06/2019	NAB	28 JUN 2019 Card Fee - Card fee	\$ 0.45
29/05/2019	Synergy Perth	Power Goongarrie	\$ 674.27
29/05/2019	Horizon Power Bentley	Power 13A Walsh Street	\$ 139.40
29/05/2019	Horizon Power Bentley	Power 36 Mercer Street	\$ 129.26
06/06/2019	www.reservations.com	Fee	\$ 14.99
06/06/2019	Hotel*Reservations.com	Goldfieldss Forum - Staff Accomodation	\$ 224.25
10/06/2019	Rydges Kalgoorlie	Goldfieldss Forum - Staff Accomodation	\$ 24.26
10/06/2019	Harvey Norman Kalgoorlie	USB Hub, Suface Power Supply, Speaker	\$ 227.90
26/06/2019	DWER	DWER - Water Perth - Menzies Liquid Waste Licence	\$ 1,218.14
27/06/2019	PAYPAL *KBCCI	PAYPAL *KBCCI - Womens Forum	\$ 1,320.00
28/06/2019	NAB	Card fee	\$ 9.00
		Direct Debit	\$ 7,771.81

12.2.3 REPORT ON OVER INVOICING OF ROAD SUPERVISION CONTRACT

LOCATION:	N/A
APPLICANT:	Remote Roads
DOCUMENT REF:	as applicable
DISCLOSURE OF INTEREST:	No conflict of interest
DATE:	29 August 2019
AUTHOR:	Peter Money Chief Executive Officer
ATTACHMENT:	Nil

SUMMARY

At the Ordinary Council Meeting of 27 June 2019, Council deferred consideration to pay invoices submitted by Remote Roads for supervision works under project WANDRRA0000A until it was confirmed the Shire would be refunded the funds from the WANDRRA funding.

BACKGROUND

The Shire received invoices from Remote Roads for supervision costs for the road repair works funded under WANDRRA claim number AGRN743 that were well above the sum that Remote Roads tendered for the project.

The CEO was not authorised to pay these invoices as the tender awarded by the Shire to Remote Roads for the supervision costs was for \$114,925. The sum already paid to Remote Roads under previous administration and prior to these new invoices, was \$235,117.45 – an overpayment on the tender of \$120,592.45 which rightly should have been referred to Council for approval.

In relation to the new invoices Council, at its Ordinary Meeting of 27 June 2019, resolved the following:

COUNCIL RESOLUTION:	No. 1666
----------------------------	-----------------

MOVED: Cr Jill Dwyer

SECONDED: Cr Keith Mader

That the Item be deferred for future consideration pending further information and confirmation that the outstanding claims made by Remote Roads are to be paid to the Shire from the WANDRRA funding.

This Resolution was carried 6/0

Reasons for this New Recommendation

On 15th August 2019 the Shire received confirmation that the final outstanding claims made by the Shire from the WANDRRA funding are to be paid in full and this will occur well prior to this August Ordinary Meeting of Council.

Therefore, in accordance with the Council resolution June 27, 2019 this matter is returned to Council for consideration noting that Council has not resolved to pay these invoices, only consider paying them.

The escalation of costs from a tendered sum which was \$114,925 to what will eventually be \$353,631.70 (an escalation of \$238,706.70) occurred without good reason, without formal consultation with the Shire and without approval of the Council which was extremely poor practice by those involved.

One redeeming factor is that the Tender document states that the work will commence in late March 2018 and be completed by the end of June 2018. Given the scope of works in the Tender, this timeline appears impossible to meet and it was proven to be so, taking nine months not the three months stated in the Tender. The extended length of time of the works would have a significant effect on the additional cost of supervision.

It could also be claimed by the contractor that in already paying costs well above that tendered, the Shire has acknowledged its acceptance of the cost overruns.

Further to that the average cost per day for the supervision of the project for the project averages to about \$1,257 per day or \$8,800 per 7-day week – expensive but possibly not unreasonable; but again, not what was tendered.

It is possible that had the real cost of the tendered work been submitted in the tender process, the successful contractor may not have been awarded the contract, especially as the eventual cost is double that of the highest tender that was submitted. Conversely, had a more accurate estimate of time for the works been given, the tendered sums in all the submissions could have been higher.

However, aside from the very poor practices involved there is nothing in terms of legislation that prevents the Council from authorising the over expenditure being the current unpaid invoices.

Should the Council agree to pay the invoices, it is not an acknowledgement of Council agreeing that the additional cost of the services are justified, rather that the Shire's Project Manager (Superintendent) has confirmed the services claimed have been carried out and the Shire would find it impossible to prove otherwise.

Ultimately the Shire appointed a Project Manager (Superintendent) who acted on the Shire's behalf, managed the tender process, recommended the contractor, received the Council's approval to use that contractor, and has certified that the contractor provided all the services that are being claimed.

Therefore, in the opinion of the CEO, the Council will ultimately be compelled to pay the invoices. If Council declines to pay the invoices it then becomes a matter of the extent of resources and costs the Council wants to expend in refusing to pay the invoices now rather than later.

If it comes to a matter of probity the Shire could possibly justify refusing to pay the invoices, but I suggest this would be a futile exercise in trying to defend the undefendable, given it has already accepted substantial cost overruns.

COMMENT

The invoices in question are as follows:

15/04/2019 Inv 283	\$36,370.51
01/05/2019 Inv 286	\$33,861.98
20/05/2019 inv 290	\$44,833.26
21/05/2019 Inv 291	\$ 3,448.50
Total	\$118,514.25

As this is unbudgeted expenditure it requires an absolute majority decision to pay.

CONSULTATION

WML

Remote Roads

Shire President

Manager Finance and Administration

Works Supervisor

STATUTORY ENVIRONMENT

Local Government Act s5.43(b)

5.43. Limits on delegations to CEO

A local government cannot delegate to a CEO any of the following powers or duties —

- (a) any power or duty that requires a decision of an absolute majority or a 75% majority of the local government;*
- (b) **accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph;***
- (c) appointing an auditor;*

Local Government (Functions & General) Regulations 21A

21A. Varying a contract for the supply of goods or services

If a local government has entered into a contract for the supply of goods or services with a successful tenderer, the contract must not be varied unless —

- (a) the variation is necessary in order for the goods or services to be supplied and does not change the scope of the contract; or*
- (b) the variation is a renewal or extension of the term of the contract as described in regulation 11(2)(j).*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The sum of \$118,514.25 to be paid is part of the funds claimed from WANDRRA and is no cost to the Council.

RISK ASSESSMENT

By not paying the invoices there is a very high risk of legal action being taken against the Shire and expenditure of resources in defending the non-payment.

Regulations have already been breached in the earlier stages of the project – there is no breach of regulations in agreeing to the payment of these invoices if it is a Council decision.

STRATEGIC IMPLICATIONS

14.1 Sustainable local economy encouraged

- A local economy accessing the commercial options and services in place, for timely development.
- The acquisition of appropriate resources to assist with economic and tourism planning and development.

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.
- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.
- Regularly monitor and report on the Shire's activities, budgets, plans and performance.
- Continue to engage with our community, to advocate on behalf of our community, to be accountable and to manage within our governance and legislative framework.
- Continue to participate in regional activities to the benefit of our community.

VOTING REQUIREMENTS

Absolute majority

OFFICERS RECOMMENDATION

That Council agrees to pay Remote Roads the sum of \$118,514.25 for the invoices listed below for supervision work claimed against tender WR0000A-2017

15/04/2019	Inv 283	\$36,370.51
01/05/2019	Inv 286	\$33,861.98
20/05/2019	Inv 290	\$44,833.26
21/05/2019	Inv 291	\$ 3,448.50

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

12.3 WORKS AND SERVICES

12.3.1 Works Report for the period of July 2019

LOCATION:	Works Depot
APPLICANT:	Shire of Menzies
DOCUMENT REF:	as applicable
DISCLOSURE OF INTEREST:	The Author has no interest to disclose
DATE:	19 August 2019
AUTHOR:	Paul Warner, Works Supervisor
ATTACHMENT:	Nil

SUMMARY

Summary of works carried out over the previous month.

BACKGROUND

The Shire manages the Works section with a permanent staff of a Works Supervisor, and 4.5 full time equivalent workers. Additional resources are contracted as required

COMMENT

The following is a brief report of the monthly activities extracted from the report to the Chief Executive Officer from Paul Warner, Works Supervisor.

- BBQ and seating put in place at the oval
- Yarri Road works completed
- Town crew completed underground services location training and load restraint training
- Contract grader was on Yarri Road, Mt Celia Road and Pianto Road
- Shire Grader grading Mt Ida Road to Leonora Boundary
- Staff cleaned up sheds in depot yard
- Light poles for Kookynie have arrived and will be erected around those streets
- Staff cleaned up Kookynie tip
- Vehicle P0206 has had airbag recall completed

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

RISK ASSESSMENT

No Risk Assessment has been undertaken relating to this item.

STRATEGIC IMPLICATIONS

14.1 Sustainable local economy encouraged

- A local economy accessing the commercial options and services in place, for timely development.
- The acquisition of appropriate resources to assist with economic and tourism planning and development.

14.2 Strong sense of community maintained

- Our community will be cohesive, inclusive and interactive, where people feel safe, are welcomed and can live comfortably.
- Our community will value each other, building relationships and networks to interact, socialise and for recreation.
- Our community will have access to all necessary service requirements.
- The Shire to review disability access throughout the Shire of Menzies.

14.3 Active civic leadership achieved

- Regularly review plans with community consultation on significant decisions affecting the shire.
- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.
- Regularly monitor and report on the Shire's activities, budgets, plans and performance.
- Continue to engage with our community, to advocate on behalf of our community, to be accountable and to manage within our governance and legislative framework.
- Continue to participate in regional activities to the benefit of our community.

14.4 Heritage & Natural assets conserved

- Heritage and cultural places and items will be protected.
- A strengthening of our cultural and heritage awareness and values.

VOTING REQUIREMENTS

Simple majority

OFFICERS RECOMMENDATION

That Council receive the Works Report for the month of August 2019.

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

12.4 MANAGEMENT AND POLICY

12.4.1 Actions Performed Under Delegation for the Month of August 2019

LOCATION:	N/A
APPLICANT:	Shire of Menzies
DOCUMENT REF:	as applicable
DISCLOSURE OF INTEREST:	No conflict of interest
DATE:	29 August 2019
AUTHOR:	Peter Money Chief Executive Officer
ATTACHMENT:	Nil

SUMMARY

The item includes any actions by the CEO under delegated authority given by the Council.

BACKGROUND

To increase transparency this report has been prepared for Council and includes all actions performed under delegated authority for:-

- Bushfire
- Common Seal
- Planning Approvals
- Building Permits
- Health Approvals
- Ranger Related Issues
- Mining / Exploration / Miscellaneous Applications

The following tables outline the actions performed within the organisation relative to delegated authority for the month ended July 2019.

<i>Date of decision</i>	<i>Decision ref:</i>	<i>Decision details</i>	<i>Applicant</i>	<i>Other affected person(s)</i>
		No seal applied		

Building Permits (including Septic Tank approvals)

The following decisions were undertaken by the Shire of Menzies pursuant to Building Permits (including Septic Tank approvals) for the month ended July 2019.

<i>Date of decision</i>	<i>Decision ref:</i>	<i>Decision details</i>	<i>Applicant</i>	<i>Other affected person(s)</i>
	Nil			

Ranger Related Dog Issues

No delegated decisions were undertaken by the Shire of Menzies pursuant to Ranger related Dog issues for the month ended July 2019.

Applications

The following Mining/Prospecting/Exploration/Miscellaneous Applications were made for the month ended July 2019.

<i>Applicant Name</i>	<i>Application Type</i>	<i>Application Details</i>
MGK Resources	Miscellaneous	29/139
Mineral Resources for Yilgarn Iron	Miscellaneous	29/138
Narnoo Mining Pty Ltd	Miscellaneous	39/285
Western Resources	Miscellaneous	40/355
Mineral Resources for Yilgarn Iron	General Purpose	29/26
ATM for Venture Z Pty Ltd	Exploration	29/1076
ATM for Venture Z Pty Ltd	Exploration	29/1077

COMMENT

To report back to Council when actions are performed under delegated authority.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act s5.42

POLICY IMPLICATIONS

Council Delegation Register

FINANCIAL IMPLICATIONS

N/A

RISK ASSESSMENT

Nil

STRATEGIC IMPLICATIONS

14.3 Active civic leadership achieved

- Regularly monitor and report on the Shire's activities, budgets, plans and performance.
- Maintain sustainability through our leadership, our regional and government partnerships and ensure we make informed resource decisions for our community good.

14.4 Heritage & Natural assets conserved

- Heritage and cultural places and items will be protected.
- A strengthening of our cultural and heritage awareness and values.

VOTING REQUIREMENTS

Simple majority

OFFICERS RECOMMENDATION

That Council receive the report of the actions performed under delegation for the month ended July 2019.

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

12.4.2 REQUEST FOR REDUCED CARAVAN PARK FEES

LOCATION:	Menzies
APPLICANT:	Ken and Janice Lane
DOCUMENT REF:	as applicable
DISCLOSURE OF INTEREST:	No conflict of interest
DATE:	29 August 2019
AUTHOR:	Peter Money Chief Executive Officer
ATTACHMENT:	Nil

SUMMARY

The applicants have been recently employed at the Menzies Primary School and are seeking affordable accommodation.

BACKGROUND

The applicants have been employed at Menzies Community School as a special needs education assistant and gardener / handyman.

The applicants have approached the Department of Housing and real estate agents and all attempts to find accommodation in Menzies have been unsuccessful

They believe now their only option for accommodation is to purchase a caravan and reside in the Caravan Park.

COMMENT

There are two possibilities under which this request could be considered.

Policies 9.1 & 9.2 Shire Housing – what the applicant seeks is Shire accommodation which is not available and Caravan Park accommodation is not specifically covered under these policies.

Policy 4.4 – Donations Policy - This request to reduce the fees for an individual is considered under the Donation Policy which is appropriate to the request.

If Council was to consider such a donation there needs to be a time limit or a review period of, for example each 3 months. It would not be appropriate to agree to a donation of reduced fees without such a review period.

At the very least Council would want to cover all costs of a tenancy in the Park.

CONSULTATION

Manager Finance and Administration

STATUTORY ENVIRONMENT

Local Government Act

s6.16. Imposition of fees and charges

- (1) A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.
- (3) Fees and charges are to be imposed when adopting the annual budget but may be —
 - (a) imposed* during a financial year; and
 - (b) amended* from time to time during a financial year.

POLICY IMPLICATIONS

4.4 Donations, Sponsorship and Contributions

2. Sponsorship of individuals will not be considered, unless it is determined by Council that—
- the person is representing the Shire as a community,
- is acting for the Shire's benefit to some extent, and
- is authorised by a non-profit and non-government organisation which benefits the community.

3. Criteria for consideration of donation or sponsorship –

- a) Applicants should note that donations will be made at the absolute discretion of Council.
- b) Donation requests will not be considered where the applicant is –
 - i) a private and for profit organisation or association
 - ii) an individual person

5. The Chief Executive Officer may refuse applications that do not meet the criteria of (2) or (3)(b) above without further reference to Council, but if considered appropriate, may refer non-complying requests to Council for decision.

FINANCIAL IMPLICATIONS

The financial loss to the Shire is dependent on what reduction in fee is applied (if any) and for how long. The suggested reduced fee of \$100 per week would result in lost income of \$260 per four weeks.

RISK ASSESSMENT

There is a risk that others may seek similar discounts from the Council on the grounds of financial hardship.

Council may consider that it does not have an obligation to provide accommodation to non-employees.

The School is an important partner in the local community and such employees are beneficial to the young people of the community.

The School may lose these and future employees if they cannot acquire inexpensive accommodation.

STRATEGIC IMPLICATIONS

Select one or more of the outcomes from the Strategic Plan – delete those not relevant

14.2 Strong sense of community maintained

- Our community will be cohesive, inclusive and interactive, where people feel safe, are welcomed and can live comfortably.
- Our community will value each other, building relationships and networks to interact, socialise and for recreation.
- Our community will have access to all necessary service requirements.

14.3 Active civic leadership achieved

- Where possible, support opportunities to build the capacity of the community within the Shire of Menzies.
- Continue to engage with our community, to advocate on behalf of our community, to be accountable and to manage within our governance and legislative framework.
- Continue to participate in regional activities to the benefit of our community.

VOTING REQUIREMENTS

Absolute majority

OFFICERS RECOMMENDATION

That Council agree to enter into an Agreement with the applicants on a 3-monthly basis and offer Caravan Park accommodation at a reduced fee of \$100 per week.

It is to be noted in the Agreement that

- The discount only applies while the applicants are employed by the Menzies School;
- The fee is to be reviewed each 3 months;
- The tenancy is not considered permanent;
- The applicants abide by all the rules of the Park;

- The caravan and the site it occupies are kept in an acceptable standard as adjudged by the Shire's Chief Executive Officer.

COUNCIL DECISION

COUNCIL RESOLUTION:	No.
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MOVED: Cr

SECONDED: Cr

Carried /

13 ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAVE BEEN GIVEN

14 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

15 NEXT MEETING

The next Ordinary Meeting of Council will be held on 26 September 2019 commencing at 1pm.

16 CLOSURE OF MEETING

There being no further business the Chairperson closed the meeting at pm.