

Annual Report

PLANTAGENET

2014/15



Annual Report

For the Year Ended 30 June 2015

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The Shire of Plantagenet is a local government area in the Great Southern region of Western Australia.

The Shire's administrative centre, Mount Barker serves a wide and diverse agricultural area, including the settlements of Kendenup, Narrikup, Rocky Gully and Porongurup.

The region is noted for agriculture, principally wheat, sheep, beef cattle, canola and olives. Since the 1960's, Plantagenet has become a significant wine growing area, with a number of vineyards and wine makers in the region. Plantations of Tasmanian Blue Gums have also become a major industry in the shire.



Mount Barker was first explored in late 1829, nearly four years after the establishment of the penal colony at Albany. The penal colony's surgeon Dr Thomas Braidwood Wilson with a small party consisting of two convicts, an Aboriginal guide named Mokare, a soldier and a Mr Kent, Albany's commissariat officer, set off from Albany on 2 December 1829 to explore the hinterland. They reached Mount Barker (which was named after Captain Collett Barker, the settlement's commandant) in late 1829 and then turned west and south reaching the coast near the present day site of Denmark.

Wilson's report on the area was favourable. Upon his return he wrote of one of the local creeks:

'...we observed that its banks were covered with luxuriant grass, sprinkled with yellow buttercups which put us in mind of home' and that the 'gently swelling lightly wooded adjacent hills are well adapted for sheep-walks'.

The first settler into the area was Sir Richard Spencer, the Government Resident in Albany. In 1835 he bought 1,940 acres from Captain James Stirling who had been granted 100,000 acres in the area. This farm was an immediate success and although Spencer died in 1839 his wife continued to operate the farm until her death in 1855.

A rough track was eventually established between Perth and Albany which had reached Mount Barker by late 1835 and by 1860 the traffic on the track was sufficient for William Cooper to build the Bush Inn to cater for passing trade.

The Plantagenet Road Board was gazetted on 24 January 1871 as one of 18 elected boards to manage roads and services in Western Australia, and initially included a reasonably large section of the Great Southern Region. On 1 July 1961, it became the Shire of Plantagenet following changes to the Local Government Act.

The area has always been agriculturally rich. Mixed farming was established towards the end of the nineteenth century and by 1910 there were 75 commercial orchards (mostly concentrating on apple growing) in the area. In 1917 the Mount Barker Fruitgrowers Cool Storage Co-operative was established. It was closed in 1975 and the orchards have largely given way to a thriving grape growing industry with high quality vineyards producing a range of excellent wines.



The Shire has some spectacular scenery such as the Porongurup National Park which lies east of Mount Barker and covers 2,350 ha. The Porongurup Range boasts a number of good walks and unusual rock formations such as Castle Rock and the Balancing Rock.

The Stirling Range to the north is breathtaking, being one of the few true rugged mountain ranges in Western Australia. It is one of the world's most spectacular wildflower areas with approximately 1,525 species of plants, of which 87 are found nowhere else in the world.

The chief historical attraction in Mount Barker is the old Police Station Museum. Built in 1867-68 by a convict road party, it originally consisted of a living quarters, coach house and stables for the police horses. Today it is an unusual thematic museum with each room being a careful recreation of the way the rooms were used originally.



Plantagenet at a Glance

• Distance from Perth (from Mount Barker)	359 km
• Distance from Albany (from Mount Barker)	51 km
• Population	5,116 (2011 ABS)
• Area	4,792 km ²
• Number of elected members (Shire)	9
• Number of dwellings	2,490
• Number of rate assessments	3,444
• Length of sealed roads	332 km
• Length of unsealed roads	908 km
• Number of electors	3,420
• Number of bushfire brigades	12



It is with great pleasure that I present to you the 2014/2015 Annual Report for the Shire of Plantagenet. This report provides an overview of the Shire's activities during the year, a year which has presented a number of challenges and opportunities.

A number of key projects were progressed during 2014/2015, including:

- \$2.25 million capital road works program.
- Completion of Sounness Park Hockey Ground (\$1.75 million) and Cricket Oval (\$540,000).
- Continuation of additional holding pens at the saleyards.
- Continuation of refurbishment of Shire houses.
- Commencement of air-conditioning in the administration building.
- Completion of the Mount Barker war memorial.
- Installation of a net curtain barrier at the Rec.Centre.
- Upgrade of the Shire's geographical information system.



Sounness Park Redevelopment

Following on from the completion of Stage 1 the redevelopment of Sounness Park on 16 March 2014, I am very happy to report that the overall vision for a multi-use facility at Sounness Park, comprising facilities for football, hockey, cricket and soccer is all but complete. While there were a few issues to resolve with drainage on the football oval, those works have now been completed and the oval is considered to be one of the best in WA.

On Saturday 9 May 2015, the Shire hosted a lunch at Sounness Park to celebrate the opening of the Clubrooms and football Oval. A Western Australian Football League match featuring Claremont versus Swan Districts was played and there was a fly past by the Sporting Aircraft Association. The events attracted a big crowd of over 2,000.

In December 2014, the Council accepted the tender from Woodlands/ABS Sports Fields Pty Ltd for the construction of the hockey ground, featuring a hybrid synthetic surface, lighting, scorers hut and players dugouts. The work was completed just before the end of the financial year and we are very pleased with the outcome.

The Shire's Works and Services Department took on the construction of the cricket oval and this has resulted in major savings. The result is again something to be very proud of and all we are waiting on now is for the grass to grow.

The Mount Barker Football Club has leased the clubroom space for a three year period. The Shire is continuing to work with local sporting groups on the formation of a Combined Sporting Association to take over the management of the facility from the Football Club to ensure broad community involvement and support.

Mount Barker War Memorial

Last year, the Council decided to make some improvements to the Mount Barker war memorial. There wasn't very much room for people to stand due to overgrown trees and the area was looking quite outdated. The Shire formed a working group to make recommendations to the Council on the proposed redevelopment of the war memorial site. The working group was made up of members of the RSL, councillors, a community member and two community college students, together with Council staff.

This year, the works were completed in time for Remembrance Day in November and I believe the works were very well received by the community. The work on the war memorial is also a credit to all staff involved. The project is of immense importance and reflects the Council's gratitude to all who have served in our Defence Services.

Local Government Reform

Following almost two years of work, the State Government announced in February 2015 that it has put its local government reform agenda for the metropolitan area on hold. Boundary adjustments for 15 metropolitan councils would only proceed if affected councils provided a council resolution in support of it. While it seems to be off the table for now, the view of the State Government that bigger local government is better has not changed.

Regional Co-operation

The Southern Link Voluntary Regional Organisation of Councils (VROC), made up of the Shires of Broomehill-Tambellup, Cranbrook, Kojonup and Plantagenet has continued to work well. This is not only on a formal level but also on a less formal level, especially between staff and their willingness to not only share equipment but also expertise and experience.

During 2014, as part of its forward planning and in recognition of decreasing funding opportunities, the VROC agreed that a new strategic plan was required and a consultant was appointed to drive this process. Several planning workshops with individual councils as well as combined groups, collating both councillor and staff viewpoints were held. The results of the planning sessions were summarised in a new Strategic Plan 'Strategic Directions 2015-2020', which was adopted by the member councils. The Strategic Plan provides a framework to commence collaborative implementation planning within the four VROC member councils.

Anzac Commemorations

After some years of planning, the commemoration of 100 years since the first convoy departure from Albany to the First World War was celebrated from 30 October to 2 November 2014. While the anticipated crowds did not eventuate, those who attended events in Albany experienced some marvellous and moving events. Thanks to television coverage available courtesy of the ABC to all networks around Australia, there was very positive exposure for Albany, with the likelihood of increased visitation in the future, particularly due to the newly established National ANZAC Centre. This will undoubtedly result in some tourism spin off for this and other Shires near Albany.

The Mount Barker Tourist Bureau advised that over a two week period (the week before and week after the event) volunteers at the Visitor Centre assisted between 50 – 90 visitors per day, informing them of all the attractions of our region and giving them many reasons why they should come back again in the future.

They provided food, accommodation and hospitality which left visitors to our Shire extremely impressed and left with them a lasting memory of our community. The positive feedback they received about our facilities such as playgrounds for children, camping and parks, clean toilets, friendly, helpful residents and most of all what a comparatively unknown little piece of paradise we live in. Overwhelmingly, the comment most often heard when people were departing was 'We will be back'.

I wish to express my gratitude to everyone involved from the Shire, Tourist Bureau and local businesses for their efforts during this event.

Mount Barker Lookout

After a number of proposals over the years, the Rotary Club of WA has installed a purpose built viewing platform on Mount Barker Hill. The viewing platform is a welcome addition to this tourist attraction. The Shire had previously resealed the road leading to the peak of the hill. The Council approved the location for the structure which will still allow the public to park their vehicles and take in the view to the east on the northern side of the lookout structure if they do not want to get out of their vehicle. Congratulations must go to Mr Peter Thorn on his persistence with this project.

Conclusion

As Shire President, I have had the pleasure of attending many different activities and events in the last 12 months. We are very lucky to have a vibrant community which can develop and support a myriad of events in one year such as:

- July 2014 – Opening of the '9 x 5 Art' Exhibition at Mitchell House. I am continually amazed at the talent in this Shire.
- September 2014 - Opening of the Community College Students Art Exhibition. The quality and talent shown by the students was extremely high.
- September 2014 – Shire of Plantagenet Arts Award.
- October 2014 - Opening of the Collet Barker Court Homes.
- October 2014 - Opening of the Plantagenet Men's Shed.
- October 2014 - Plantagenet Arts Council exhibition.
- January 2015 - Gate to Plate Feedlot Challenge.
- January 2015 - Rotary Australia Day Ceremony.
- February 2015 - Plantagenet Wine Fair.
- March 2015 - Porongurup Wine Festival.
- April 2015 - Porongurup for the Art in the Park.

As always, I take this opportunity to publicly thank my fellow councillors and the staff for their continued efforts. Your Councillors, staff and I are here to support local residents and to achieve good strategic outcomes on behalf of our community.



Cr Ken Clements
Shire President

The preparation of words for an Annual Report, depending on timing, often coincides with the CEO's Annual Performance Review. The Local Government Act requires that the performance of staff is undertaken annually. In the case of the CEO, this is undertaken by the Council.

This is timely, as the period being assessed is also the period for which this annual Report applies. It is also quite appropriate as a Performance Review not only brings a focus on what went well, but also on what may be done better in the future.

What did the Council ask of its CEO for 2014/15?

Apart from the requirements of the Local Government Act, the Council asked the CEO to concentrate on a number of key areas including how we could control our expenditure better on a day to day basis, how we could ensure that our capital projects did not have any cost overruns, how to develop further our relations with our near neighbours including our VROC partners and how we could better promote our area for both business and tourism development.

Some specific areas of interest included Economic Development, Security and Safety, our care of older people and our recreation facilities

Economic Development is entering an exciting phase in 2014/2015 due to positive relations with each of our neighbours and a regional acknowledgement that unless we work together, we will waste time and energy in competing for scarce resources and opportunities. The Great Southern Regional Blueprint sets out a clear understanding of strategic objectives and long-term consequences on a regional basis, setting the scene for cooperation.

Security and safety has been a concern for some members of our community. With the CCTV cameras set up in Lowood Road and the ability to monitor the vision from these cameras, we have noticed declines in anti-social activity. This is a pleasing result not only for the council and the police but also those in our community who may otherwise have felt vulnerable.

Our relationship with Plantagenet Village Homes is also very strong and the development of housing opportunities for older people by that organisation has been assisted by the council through a self-supporting loan. Plantagenet Village Homes is a wonderful example of how a community based organisation can achieve funding outcomes amounting to many millions of dollars through hard work, commitment and professionalism. The Council is proud to support their work.

Of course, recreation facilities are second to none in Plantagenet. The year under review saw the continuation of the provision of outstanding venues for football, cricket, hockey and soccer, not to mention outstanding club rooms.

Regional tourism development also continued to be discussed, especially between Albany, Denmark and Plantagenet. The Shire of Plantagenet supports the Taste Festival and that particular event grows stronger each year. Although it is sometimes difficult for Plantagenet to compete with Albany and Denmark from a tourism point of view, it is acknowledged that most people visiting those areas drive through our towns. If the attraction is sufficient, those visitors will stop and patronise our shops and businesses.



The CEO's performance review in conclusion noted that the year under review was adequate, more planning was needed to ensure that Plantagenet continued to excel in the attraction of funds, to have 'spade ready' projects and to continue to look to the future. In this way we can ensure that we 'future proof' ourselves in a dynamically changing world to provide the best possible service to our ratepayers and residents.



Rob Stewart

CHIEF EXECUTIVE OFFICER

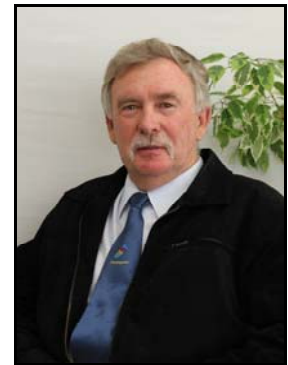
COUNCILLORS IN PLACE DURING THE 2014/2015 YEAR



Shire President
Cr Ken Clements



Deputy Shire President
Cr Len Handasyde



Cr Brett Bell



Cr Andrus Budrikis



Cr Sue Etherington



Cr Gert Messmer



Cr Jeff Moir



Cr John Oldfield



Cr Chris Pavlovich

Chief Executive Officer – Rob Stewart

- Internal Audit
- Economic Development
- Business and Regional Development
- Monitoring
- Legal Services
- Public Relations
- Strengthening Rural Communities
- Corporate and Strategic Planning



Manager Works & Services – Dominic Le Cerf

- Natural Resource Management
- Waste & Recycling
- Infrastructure



Deputy Chief Executive Officer – John Fathers

- Organisational Practice
- Trading Undertakings
- Financial Management
- Administration
- Information Technology



Manager Development Services – Peter Duncan

- Town Planning
- Health Services
- Building Control



Manager Community Services – Fiona Saurin

- Community Services
- Regulatory Services

EXECUTIVE SERVICES

Governance

Council Committees

In a notice of motion to the Council meeting held on 23 June 2015, Cr Budrikis noted that approximately \$250,000.00 is available through Council allocation and grant funding for the development of a nature based camping ground and ablution block at the Kendenup Agricultural Grounds. It was suggested that the Council should appoint a working group to ensure this project is brought to fruition in a direction that the Council is comfortable with as well as the community.

The Council endorsed the proposal to create a working group involving three Councillors, two staff and one member each from the Agricultural Grounds Committee and the Kendenup Community Recreation Centre.

In a notice of motion to the Council meeting held on 23 June 2015, Cr Handasyde proposed re-constituting a Heavy Plant Committee, so that the Chief Executive Officer and the Manager Works and Services will have a forum to discuss, on a less formal basis, the purchases of heavy plant.

The Council resolved that:

1. A proposal be brought before the Council at the first meeting of the Council to be held after the October 2015 Ordinary Council Elections regarding the creation of a Heavy Plant Review Committee pursuant to Section 5.9 (2) (a) of the Local Government Act 1995.
2. The function of the Committee shall be to review the 12 Year Plant Replacement Program annually prior to budget adoption and to make recommendations to the Council as to plant purchases to be funded.
3. The membership of the Committee shall comprise three Councillors.

WALGA State Council Visit

In May 2015 a Forum of Western Australian Local Government Association councillors was held in Albany. The councillors also visited the Shires of Plantagenet and Denmark.



WALGA State Council Visit

Citizenship Ceremonies

Five ceremonies were conducted during the year, which conferred Australian citizenship on 14 residents.

Policy Reviews

The following Council policies were reviewed during 2014/2015:

- F/FM/4 – Telecommunications – Councillors and Staff.
- A/PA/2 – Council Owned Buildings – Ceiling Interference.
- RS/G/1 – Gate Permits.
- OP/HRP/3 – Code of Conduct.
- NRM/C/2 – Native Flora Collection.
- CF/DG/1 – Financial Assistance (Capital) to Organisations and Clubs.
- CF/DG/2 – Financial Assistance to Incorporated Organisations and Clubs.
- A/PA/4 – Halls – Hall Hire Donations.
- A/PA/1 – Hire of Council Controlled Property.
- TP/SDCC/5 – Housing – Relocation of Houses.
- I/R/10 – School Bus Routes.
- I/R/7 – Roads – Unconstructed Roads.
- I/T/1 – Tenders – Canvassing of Councillors.
- F/AMR/1 – Asset Register.
- F/FM/6 – Financial Management – Borrowing Program and Asset Financing.
- I/PM/1 - Plant – General.
- I/R/6 - Roads - Log Haul Requirements.
- CS/LP/1 – Access and Inclusion.
- RS/V/1 – Vandalism Prevention Reward.
- I/PW/1 – Private Works – External.
- I/PW/2 – Private Works – Internal.
- F/FM/8 – Pensioner Rebates on Rural Properties.
- CE/CS/2 – Motor Vehicle use – Shire President.
- CE/CS/3 – Committee Meetings and Workshops – Attendance by the Public.
- A/PA/12 – Vehicle Registration Plates.
- CE/CS/1 - Elected Member Expenses to be Reimbursed.
- I/R/18 – Stock on Local Roads.
- I/RR/1 - Future Street and Reserve Names.
- F/FM/1 – Self Supporting Loans.
- A/CA/2 – Cemetery Memorials.
- I/R/12 - Notice of Entry for Public Services and Utilities.
- I/FM/3 - Vehicle Usage.
- A/PA/15 – Alternative Flags.
- A/PA/17 – Community Halls and Buildings

Policies Adopted

- I/RR/2 - Rural Road Verge Vegetation Management.
- C/RM/1 - Risk Management Policy.
- RS/TRC/1 - Road Closure (Temporary) – Wet Weather.
- I/RR/5 - Rural Road Reserve Vegetation Management - Trees Across Fences and Boundaries.

- RS/AC/1 - Release of Impounded Animals.
- SC/CS/1 - Advertising Signage at Sounness Park.

Administration

Property Transactions

- The lease to Plantagenet Historical Society for Lot 601 and Lot 604 Albany Highway, Mount Barker was renewed for a period of five years under the same terms and conditions.
- A Memorandum of Understanding was signed between the Shire of Plantagenet and Plantagenet Village Homes Inc acknowledging each party's role and commitment to the Financial Assistance Agreement for Regional Community Services Funds of \$530,820.00 for the construction of the Collet Barker Court – Clubhouse and Communal Facilities.
- A proposal from the Department of Parks and Wildlife to transfer management of Crown Reserve 24660 from the Department of Water to the Conservation Commission of Western Australia to be managed as a Forest Conservation Area, was endorsed.
- The Council entered into five year sublease agreements with both the Wilson Inlet Catchment Committee Incorporated and the Oyster Harbour Catchment Group for a portion each of the Mount Barker Railway Station, currently subleased by the Department of Agriculture and Food.
- The Council renewed the Memorandum of Understanding between the Shire and the members of the Frost Park User Group regarding the operation of the shared facilities at Frost Park, Mount Barker.
- The licence agreement between the Shire and the Mount Barker Toy Library Committee for the use of Lot 8 Marmion Street, Mount Barker, was renewed.
- The amended lease of Lot 151 Lowood Road Mount Barker between the Shire of Plantagenet, Mount Barker Community Centre and the Baptist Union of WA was finalised. A lease of portion of Lot 151 (former Lot 53) Lowood Road Mount Barker was then authorised with the VET (WA) Ministerial Corporation on behalf of the Department of Training and Workforce Development.
- Approval was given to the transfer of the management of a portion of Reserve 27607 Woogenellup Road, Kamballup to the Department of Parks and Wildlife (DPaW), in exchange for the transfer of a 24ha portion of Reserve 10003 O'Neill Road Mount Barker from DPaW to the Shire. These transfers will facilitate an increase of land at O'Neill Road for reserve purposes. It would also release land with rare flora to a more appropriate Authority.
- The Council entered into a lease of Locations 3569 and 3570 (Reserve 15133) Porongurup Road, Porongurup (Porongurup Hall) with the Porongurup Community Association Inc.

Asset Management

In the past, like many local authorities, the Shire has met community needs through investment in creation of new infrastructure without recognising the long-term life cycle costs associated with the ongoing operation, maintenance and renewal of the infrastructure. Improving the management of infrastructure can bring major benefits by ensuring that scarce resources are used in the most cost effective manner.

The Shire of Plantagenet is committed to ensuring that Asset Management is recognised as a major corporate function within the Council and making informed decisions in relation to its assets. To achieve this, the Shire has commenced the preparation of Asset Management Plans.

Asset Management Plans will assist in defining the level of service to be provided and will be used to help make informed decisions in relation to considering the need to maintain or renew existing assets, acquire new assets, upgrade existing assets or dispose of assets to support service delivery. Asset management plans will also link to a long term financial plan setting out what resources can be allocated in the coming years.

At its meeting held on 25 May 2013, the Council adopted a Stage 1 Asset Management Plan that meets basic requirements. It is based on a compilation of existing information from across the organisation. There are a number of information and process gaps that need to be filled over time to produce a more comprehensive plan. A number of recommendations cover the identified gaps and the outcome of the financial modelling.

Further work is being undertaken in regard to asset condition and survey reports for Shire roads and a Shire wide gravel re-sheeting program. This work will assist the Shire in developing Stage 2 Asset Management Plan for road assets. Stage 2 Asset Management Plans will eventually be required for buildings, parks and reserves, waste disposal sites and other assets (including saleyards, cemeteries and radio masts).

In 2014/2015, the statutory revaluation of roads, drainage, footpaths and other infrastructure was completed. This completes the revaluation of the Shire's entire asset register, with plant, equipment, land and buildings having been carried out in the preceding two years.

Audits and Compliance

The 2014 Compliance Audit revealed one area of non-compliance, namely that one councillor was late in submitting their annual return.

In February 2013, a new regulation (Section 17) of the Local Government (Audit) Regulations was promulgated. This regulation requires a review of the appropriateness and effectiveness of systems and procedures in relation to risk management, internal control and legislative compliance at least once every two calendar years and to report to the Audit Committee the results of that review.

In response to this, the Shire has currently adopted new policies and procedures for legislative compliance internal control and will work towards improving its risk management culture.

In 2014/2015, the Chief Executive Officer conducted the first review of the appropriateness and effectiveness of those systems and procedures. In brief, the results of the review were as follows:

- In regard to Risk Management, an analysis of events by risk category for the last three years was carried out. The list of events was considered to represent a relatively small number of incidents and in dollar terms, the overall cost was considered to represent a minor impact on the Shire's resources. The effectiveness of the current measures were considered to be quite robust.
- The effectiveness of the current internal control measures, were considered to be very robust.
- The policy and procedures in place for legislative compliance were considered appropriate for an organisation of the size of the Shire of Plantagenet.

Occupational Health and Safety

Workplace safety and health practices were a continued focus throughout the year. As an employer, the Shire of Plantagenet has a responsibility to maintain a safe working environment under the provisions of Occupational Safety and Health Regulations 1996.

The Shire continued to work with the Regional Risk Co-ordinator to update procedures and processes to ensure ongoing compliance with Occupational Safety and Health requirements.

Staffing

The 2014/2015 year saw a number of staff changes which occurred mostly at the depot, with other staffing areas remaining relatively stable.

In Corporate Services, Brendan Webb (Accountant) tendered his resignation in April 2015. The position was restructured and in May 2015 Alison Kendrick commenced in the newly created position of Senior Administration Officer – Finance.

In the Community Services Department, Kylie Clarke (Club Development Officer) resigned in October 2014 and was replaced in January 2015 by Nicole Selesnew.

At the depot, there were a number of changes during the 2014/2015 year. Terry Williams commenced work on the Parks and Gardens crew in August 2014, replacing Gavin Watson who had resigned in March. In September 2014, long time Shire employee Lester Yorkshire (Grader Operator/Leading Hand) decided to retire and Howard Evans (Plant Operator/General Hand) was promoted to Leading Hand. Howard was replaced by Paul Mildwaters, who commenced in October 2014. Also in October, Aaron Crofts, who had been employed on a casual basis with the Parks and Gardens crew, commenced a full time apprenticeship in Horticulture.

In January 2015 Christian MacNiven (Plant Operator/General Hand) resigned and was replaced by Jason Rutter, who had been employed on a casual basis since December 2014. In February 2015, Paul Suraski (Plant Operator/General Hand) tendered his resignation and was replaced by Todd Lengkeek who commenced in April 2015. In May 2015, Timothy Grylls (Apprentice Mechanic) completed his apprenticeship and a new apprentice mechanic, Rhys Bail, joined the Shire.

On a sad note, the Shire of Plantagenet lost one of its most valued team members, Ronnie Jacobs, to a long term illness in February 2015. Ronnie was well respected within the organisation and will be missed by all.

Strategic Community Planning

All local governments are currently required to produce a plan for the future under S5.56 (1) of the Local Government Act 1995 (the Act). Regulations were made under S5.56 (2) of the Act in August 2011 which changed the minimum requirements to achieve this.

Councils have been advised that by 1 July 2013, they would need to deliver the following outcomes as part of the new strategic planning framework:

- A long term strategic plan that clearly links the community's aspirations with the Council's vision and long term strategy.
- A corporate business plan that integrates resourcing plans and specific Council plans with the strategic plan.
- A clearly stated vision for the future viability of the local government area.

At its meeting held on 12 June 2012, the Council adopted a Strategic Community Plan for the period 2012 – 2022, which followed an extensive public consultation process.

Changes were sought to the Council's adopted Strategic Community Plan by the Department of Local Government and therefore a new version of the Plan starting from 2013/2014 was developed and adopted by the Council at its meeting held on 25 June 2013.

In addition to the Strategic Community Plan, the Council also adopted a more detailed, four year Corporate Business Plan, which also incorporates the following documents:

- Asset Management Plan (Stage 1);
- Long Term Financial Plan 2013/14 – 2022/23; and
- Workforce Plan 2013/14 – 2017/18.

At its meeting held on 19 August 2014, the Council reviewed its Corporate Business Plan and adopted a fresh Business Plan for 2014/2015 to 2018/2019. The Shire's progress in delivering the actions and tasks in the Corporate Business Plan is detailed in the Corporate Business Plan section of this Annual Report.

Local Law Review

Currently the Shire of Plantagenet has 11 Local Laws. The Local Government Act 1995 requires that a Council must, eight years after adoption of any Local Law, review the local law to ensure that it still retains currency. The Shire of Plantagenet's last review of local laws was in 2008.

Through the VROC meetings, an opportunity was identified to undertake this mandatory review of Local Laws collaboratively. At its meeting held on 31 March 2015, the Council endorsed a review Local Laws in collaboration with Southern Link Voluntary Regional Organisation of Councils (VROC) partners, the Shires of Broomehill-Tambellup, Cranbrook and Kojonup.

Southern Link Voluntary Regional Organisation of Councils (VROC)

During the year, representatives from member councils continued to meet to progress resource sharing and other initiatives of mutual interest. In the past the regional grouping has been recognised for funding, especially regarding the regional component of Royalties for Regions.

During 2014, as part of its forward planning and in recognition of decreasing funding opportunities, the VROC agreed that a new strategic plan was required and a consultant was appointed to drive this process.

Several planning workshops with individual Councils as well as combined groups, collating both Councillor and staff viewpoints were held. The results of the planning sessions were summarised in a document presented to the full VROC on 26 November 2014. At this meeting further minor changes were requested.

The VROC Strategic Plan document 'Strategic Directions (2015-2020)' provides a framework to commence collaborative implementation planning within the four VROC member Councils. It was endorsed by the Shire of Plantagenet at its meeting held on 31 March 2015.

Throughout the strategic planning process opportunities were identified and already some of the chosen strategies are being implemented, including waste water harvesting / recycling of waste water and the development of opportunities for combined waste management for collection services, transfer station management and landfill operations.

CORPORATE SERVICES

Finance

The Shire's operating net result was \$380,595 in 2014/2015. Rate revenue increased from \$5.74 million in 2013/2014 to \$6.03 million in 2014/2015. Outstanding borrowings reduced from \$3.33 million in 2013/2014 to \$3.04 million in 2014/2015.

The Council spent \$211,065 on land and buildings and \$2,398,012 on parks and ovals infrastructure, a significant part of this being the Sounness Park hockey ground and cricket oval. A total of \$2,251,989 was spent on roads and footpaths with \$1,167,474 on purchases of plant, furniture and equipment.

The level of reserve funds increased from \$1,291,674 in 2013/2014 to \$1,541,227 in 2014/2015. The level of unrestricted cash at year end rose from \$412,914 to \$1,733,244 (due mainly to prepaid commonwealth financial assistance grants) and unspent grant funds on hand increased from \$10,432 to \$162,102.

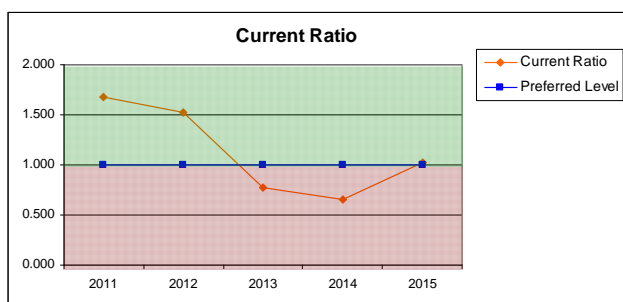
The Council received grants and contributions for the development of assets of \$3.05 million in 2014/2015. Total grants and contributions received was \$6.45 million.

The level of rates debtors increased from \$304,363 in 2013/2014 to \$383,980 in 2014/2015. The Shire has spent over \$60,000.00 in rates recovery and legal costs in attempts to recover outstanding debts. During the year, the Council also agreed to instigate the sale of five properties for non-payment of rates.

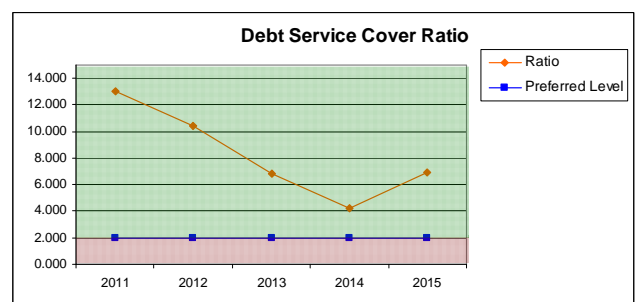
Due to changes to Regulation 16 of the Local Government (Financial Management) Regulations, the Shire's roads, drainage, footpath infrastructure was revalued at 30 June 2015 by an engineering firm contracted to manage the Shire's Roman 2 (road management) database. The Shire's other infrastructure was revalued by an independent valuer (as at 1 July 2014) in conjunction with its land and buildings. The revaluation of these assets resulted in an overall increase of \$90,699,393 in the net value of the Shire's infrastructure.

Financial Ratios

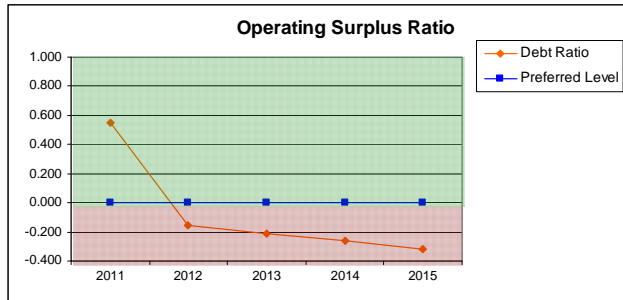
The Local Government (Financial Management) Regulations require the Council to report on the following financial ratios:



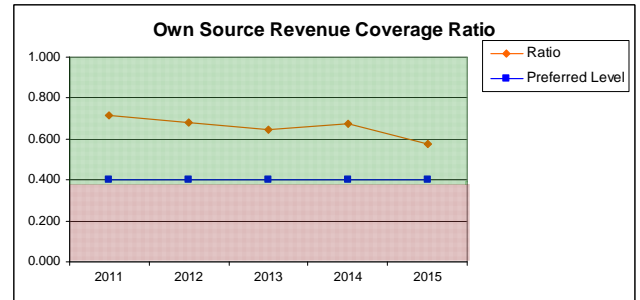
This ratio gives an indication of short term liquidity, or the ability to meet financial obligations when they fall due. The standard is met if the ratio is greater than 1.



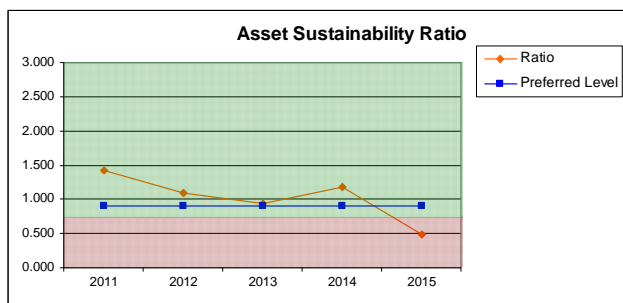
This ratio indicates an ability to repay debts. A ratio greater than 2 is desirable at a basic level and an advanced standard is met if the ratio is greater than 5.



This ratio indicates an ability to cover operational costs and have revenues available for capital funding or other purposes. A basic standard is met between 0 and 0.15. An advanced standard is met over 0.15.



This ratio indicates an ability to cover costs through own source revenue efforts. A basic standard is met between 0.4 and 0.6. An intermediate standard is met between 0.6 and 0.9. An advanced standard is met over 0.9.



This ratio indicates to what degree the Shire is replacing or renewing existing assets at the same rate that its overall asset stock is wearing out. The standard is met if the ratio is greater than 0.9. The Shire's 2015 result of 0.487 reflects the unusual situation of a large proportion of capital expenditure being for new projects.

Rates Prize

The annual prize draw for the early payment of rates was again completed by John Howard, Chairman of the local Bendigo Bank. First prize was a \$500.00 bank account donated by the Bendigo Bank and was won by Alan and Marion Dupe. Second Prize was a dozen mixed bottles of wine from the Mount Barker Wine Producers' Association. This was won by Wayne Cook and Ingrid Hillmer-Kiekebusch.



Shire President Ken Clements with Alan and Marion Dupe and John Howard, Chairman Mount Barker Community Bank

Community Grants

The Shire again provided financial assistance grants to not-for-profit organisations for services and projects that will benefit the community. This year a total of \$84,750 was returned to the community.

The 2nd joint community sponsorship evening was held in August 2014. For the last few years, the Shire, Bendigo Community Bank and Mount Barker Co-op have been working together to co-ordinate their grant funding processes. The sponsorship evening provided an opportunity to see what good work is being done throughout the community. It was also a good opportunity for people to see the sorts of things that are attracting funding from the respective organisations.



Joint Sponsorship Evening

Mount Barker Regional Saleyards

It was another average year for the saleyards in terms of throughput with a total 67,414 head of cattle being processed. For most of the year, the cattle market price was very strong with producers capitalising on good competition among buyers.

The Council continued with its preventative maintenance program with cleaning out dirt pens, replacement of a number of fly screens on doors in the office block, servicing of weighbridge lift gates and repairs to chains on gates. Five of the backing boards on the receival ramps were replaced with the new Surefoot© rubber bump boards. The sumps at end of walkways were cleaned out and staff cleaned under walkways where there was a build up of gravel and rocks from the dispersal dirt pens.

In March 2015, the north east settlement pond was cleaned out with three semi-trailers removing sludge over four days. Approximately 100 truckloads of waste (2,200 tonnes) was removed.

A number of issues arose during the year, which required immediate action. The irrigation water meter was replaced due to worn parts in the old meter and availability compromising the irrigation schedule. The new water meter is an Octave Ultrasonic Water Meter which does not need ongoing calibration. Two wash down pumps needed repairing and all of the bolts on the cattle grid needed to be tightened, as they had become loose due to vehicle movement. The electronic circuits in the weighbridge scanners had to be sent to Queensland for repair as a result of a lightning strike. The skid-steer loader also developed electrical problems, which took it out of action for two weeks.

During the year, a sea container was purchased to store hay. The container is working well now that some more holes have been drilled in the door to allow moisture to escape. In January 2015, the three new western pens with feed access points were completed and are working very well. With the completion of these pens, the capacity to hold animals on dirt has now increased to approximately 800 head. In addition, as an alternative to the proposal to bring wash down pipes above ground, six main valve isolation taps were installed for the wash down water system.



New holding pens

In November 2014, Saleyards Manager Stewart Smith attended the Saleyards Managers Association of Australia Meeting in Sydney. While there, he completed courses on Weighbridge User Certification and Humane Destruction of Livestock. Both of these courses will be of benefit to the saleyards' operations. Stewart was also appointed as the Western Australian representative on the Saleyards Managers Association of Australia.

On 10 April 2015, the facility was audited as part of the Meat Standards Australia (MSA) licence. There were no issues identified.

Last year, it was reported that the Council had adopted the Mount Barker Regional Saleyards - Strategic Plan 2014 – 2023. This plan was developed in response to an Audit Committee request to prepare a business plan which would ensure that the Saleyards enterprise is successful and self sustaining.

In addition to this over-arching vision for the Saleyards, a detailed Business Plan for the period 2014-2024 was adopted in 2014/2015. This plan contains a lot of background information and reasoning behind many of the current operational processes and constraints. It also provides some detail and justification on the way forward in terms of operations, business development, environmental controls, marketing and capital works. One of the things identified in the business plan was the need for a saleyards webpage, which has now been established as part of the Shire's website.

In January 2015, the Saleyards was part of a proposal developed by the Albany Agricultural Society known as the 'Harvey Beef Gate to Plate Feedlot Challenge'. The exercise aimed to get feedback for vendors on cattle weight gain at feedlots. The challenge took place in January 2015, with 180 animals being fed and watered at the saleyards for five days, following which the animals were sent to Willyung Feedlot.

GWN attended the saleyards and did a story for the local news and there were also interviews for the ABC rural report, which was a great promotion for the saleyards. The feedback was extremely positive, with a lot of useful information supplied. There was a field day at Willyung Feedlot in March where stakeholders could view the cattle mid-way through the process.

In 2013/2014 it was reported that representatives from the Shire's insurers inspected the Saleyards in October 2013 and as a result, a number of signage improvements were proposed. In 2014/2015, composite signage and markings were installed to fulfil the following requirements:

- A clear delineation of areas where the public are permitted and those where the public are not.
- Signs to display allowable ages of children and requirements for supervision (including no allowance in unauthorised and operational areas).
- Requiring wearing of suitable clothing including enclosed footwear.

- Warning of unpredictability of animals and to avoid possible injury by ensuring all body parts stay behind barriers and within accessible areas such as lanes, footpaths and walkways at all times.

In conjunction with this, an induction sheet was prepared for use at the saleyards and a new pamphlet was prepared, which incorporates advice on restricted areas.

The Shire submitted its 2014 Annual Environmental Report to the Department for Environment Regulation (DER) in January 2015. While within licence limits, the Biochemical Oxygen Demand, Total Nitrogen and Total Phosphorus loadings increased in 2014 from 2013 at varying degrees.

The only breach in licence conditions reported was that some weeds and grasses emerged on the pond banks. DER was advised that the spraying program had been largely successful, however, has not completely prevented all emergent weed and grass growth.

As discussed in the 2013 Annual Environmental Report, while the aerators in the irrigation pond are doing a good job, the levels of phosphorus have risen markedly in the last two years (from 3.93mg/l in December 2012 to 9.25mg/l in December 2014). Phosphorus is not easy to extract from the system as it does not exist as a gas making it hard to remove via the atmosphere.

In the Saleyards Business Plan it was indicated that there would be a need for additional investigation in regard to other methods of removal of phosphorus. In this regard, on 30 April 2015 a chemical supplier carried out a trial of a new chemical flocculent designed to reduce phosphorus. The trial was done at the wash down pit next to the trailer unloading ramp. The test results were disappointing and have been sent to the supplier for comment on how they might be improved.

During the year, there was quite a lot of discussion about the importance of securing a position on the Australian Livestock Markets Association (ALMA) Board in order to be informed on national issues. It was considered that having a representative at that level would be useful as it may provide intelligence from a wide cross section as well as identifying federal funding opportunities. However, at the close of the financial year, no decision had been made to make a nomination.

During the year, the Shire was encouraged to submit an application for Great Southern Development Commission (GSDC) Regional Grants Scheme funding for a roof over the saleyards. Following a discussion by the Committee on the roofing requirements, a concept plan was drawn up with ballpark construction costs to support the application.

The Saleyards Advisory Committee supported the application and was of the view that the Council should consider borrowing the whole sum to take advantage of the current low interest rates, thereby leaving some capital in reserve in case it is required for other purposes. At its meeting held on 3 March 2015, the Council agreed to support the construction of a roof over the northern dirt pens at the saleyards and progress detailed design plans and tender documentation for this project. Denmark designer John Maxwell was commissioned to undertake a design, which is close to being finalised.

COMMUNITY SERVICES

Community Facilities

Sounness Park Recreation Development

Stage One of the Sounness Park Recreation Development was officially opened on 9 May 2015. The Shire attracted a WAFL football match between Claremont and Swan Districts for the official opening, which was officiated by Shire President Ken Clements and the Hon Terry Waldron MLA, Member for Wagin, attended by many dignitaries and a good crowd of over 2,000 people.



Shire President Ken Clements and the Hon Terry Waldron MLA, Member for Wagin opening Sounness Park Stage 1



Spectators enjoying the new facilities



Claremont versus Swan Districts football match - Claremont 10.18 (78) defeated Swans 10.7 (67)



Construction of Stages Two and Three comprising a second oval and a synthetic hockey field is largely complete. The second oval which will be used primarily for cricket and soccer has been planted with grass and is now in the growing phase. Stage Three (hockey facilities) was completed on budget and schedule on 30 June 2015.

War Memorial – ‘We Remember Them’ Park

Total funding of \$47,470 (Department of Veteran Affairs and Lotterywest) was received for war memorial upgrades and the development of the ‘We Remember Them Park’. Stage one incorporated ground preparation and the construction of footpaths, paved areas, limestone walls and access ramps as well as landscaping (planting of specific trees and flowers, installation of turf). Stage One was completed on time for the ANZAC Centenary Celebrations and the 2015 ANZAC Commemorative Service.

Emergency Services

The 2014/2015 fire season was another busy season, with 35 incidents in the district, the Kwoornicup fire being the biggest one. The Porongurup bush fire brigade also received a new fire truck.



Porongurup BFB Truck

An evaluation of all fire trucks has occurred within the Shire which included weighing of the vehicles to check for correct Gross Vehicle Mass (GVM) axle loading. Eleven trucks had front tyres replaced from on road only to on/off road funded by the Department of Fire & Emergency Services (DFES).

Five training courses were held with members attending courses in Albany. The Shire held the biennial 'Have a Go Expo' with three brigades attending and offering young people in the Shire the opportunity to explore bushfire brigade volunteering. Flyers were circulated in the Plantagenet News educating the general public on fire prevention.

Ranger Services

Firebreak inspections continued to be a major focus for the ranger during the summer period with 108 warning letters and 22 infringements issued for non-compliance with the Annual Firebreak and Hazard Reduction Notice. This year the Shire has formed an Infringement Assessment Committee consisting of Shire staff and Council representation. A total of five infringements were re-assessed of which two were withdrawn.

The implementation of the Cat Act had a substantial impact on the ranger's workload with 21 cats captured and destroyed under the new legislation. The Shire has prepared for the implementation of changes to the Dog Act that will take effect as of 1 November 2015 which requires compulsory microchipping for all dogs. An information flyer was circulated to all residents in the Shire to introduce the new rules and to remind pet owners of their responsibilities. A total of three dog infringements have been issued this year.

Recreation and Culture

Rec.Centre

The Rec.Centre continued running the following programs in 2014/2015:

- Living Longer Living Stronger for people over the age of 60;
- Heartmoves, designed for people recovering from surgical procedures or referrals from physiotherapists or general practitioners;
- Active After School program which encourages children to engage in structured sport, funded through the Australian Sports Commission;

- Barker's Biggest Loser;
- Social sports, gymnastics, netball and basketball; and
- Group fitness programs (Konga, Body Pump, Body Balance, Fit Do, Fit Fest and Karate).

The crèche had new doors fitted and new flooring was laid. The gymnasium received a new cross-trainer, a chest press, a pec fly and a new seated rowing machine. Small equipment purchased for Rec.Centre programs included skipping ropes, mats and portable racks as well as new parallel bars, pommel horse, mushroom and a second beam funded by the Shire and fundraising efforts of Gym Club members. The main hall was fitted with new scoreboards and the dividing curtains were also completed.

Swimming Pool

The Mount Barker Swimming Pool was well supported with 21,513 visits between October and April. A large heavy duty pool inflatable was purchased for the pool which is extremely popular with local and regional users.



Pool inflatable

The Mount Barker Swimming Club used the facility three to four times per week and two pool parties were held with a total of 128 partygoers attending. The Regional Swimming Championships were held in Mount Barker with 325 competitors and spectators attending from Albany, Katanning, York, Narrogin, Wagin, Corrigin and Mount Barker.

The Shire received funding of \$30,000.00 from the Department of Sport and Recreation through its Regional Pool Revitalisation Program. These funds were used for subsidised pool entries for swimming lessons, the new inflatable equipment, filters and pool maintenance and staff development.

Club Development

The Shire continued its partnership with the Department of Sport and Recreation and the Shires of Denmark and Cranbrook to provide ongoing support to the Club Development Officer Scheme. Kylie Clarke moved on to new ventures and Nicole Selesnew returned as Club Development Officer at the beginning of 2015.

Initiatives held throughout the year included assistance for clubs in the following areas:

- Funding applications;
- Establishment of constitutions and/or affiliation with a state body;
- Volunteer recruitment;
- Policy development;
- Attracting members to committees and planning;

- First aid training;
- Governance training; and
- Athlete talent development.

All clubs received quarterly updates through the Clublink Newsletter including promotion of events and funding opportunities. The Kidsport program was successfully continued within the Shires of Plantagenet and Denmark and newly adopted for the Shire of Cranbrook. A total of 208 vouchers was issued to 208 children with the top three sports/activities being Football (AFL), Soccer and Netball.

The sporting highlight of the season was the Claremont Tigers and Swan Districts WAFL Football Match on 9 May 2015 at Sounness Park. The WAFL match was the only regional match played in 2015 and the first WAFL game in the Great Southern for the past six years.

Shire staff put in a huge effort to ensure the oval and surrounds were in top condition for the official opening of Stage One of the Sounness Park Development. More than 2,200 people attended the match and enjoyed a close game of football in a family friendly atmosphere.

Library Services

The Mount Barker Library had a busy year with 14,265 customer visits and 53,385 loans issued. The Library has 1,397 members and continued with its outreach service to Overton and Banksia Lodge residents which was implemented last financial year.

E-resources have been promoted enthusiastically and the offer of one-on-one help is being taken up by a number of adult and senior patrons.

The library has offered five author visits during the year with regional WA authors of fictional accounts of historical events being the favourites.

Volunteers continued to offer a high standard of service to the community through their commitment to a range of important support tasks such as shelving, book covering, hospital visits and internet support.

The summer discovery program ran for its fourth year, made possible by Bendigo Bank funding. This year Mount Barker Primary School partnered with the Library to evaluate the effectiveness of providing access to a reading tutor for struggling readers over the school summer break. A total of 55 children were enrolled in the program.

The Mount Barker Library ran Children's Book Week with children's author Bec Blaxwell in August which was well attended by over 200 students.

Community Programs

The Shire of Plantagenet reviewed its arrangements for the provision of skateboard clinics and entered into a new contract with Drawing Boards (now known as Australian Skateboarding Community Initiative). Two Skate Clinics were conducted in Mount Barker and Kendenup, finishing off the program with a skate competition in each town. All workshops and competitions were well attended and extremely popular with the participants. Drawing Boards provided safety gear and prizes for the competition.

The biennial 'Have a Go' Youth Expo was held on 25 April 2015 at the Mount Barker Rec.Centre and was well attended with 340 college students participating. The event targets students aged 12 to 17 encouraging volunteering and membership in local organisations, sporting clubs and volunteer activities. The event was facilitated by the Shire of Plantagenet and the Mount Barker Community College. Two students were on the project team and 26 students assisting throughout the day. The Expo was supported by funding through the Department of Local Government and Communities.

The Disability Advisory Group decided to meet twice this year, opposed to quarterly as in previous years. An additional Outcome 7 '*People with disability have the same opportunities as other people to obtain and maintain employment with a public authority*' has been adopted and implemented in the Shire's Disability Access and Inclusion Plan. Some of the Shire's infrastructure projects included the installation of an ACROD parking bay at the Mount Barker Post Office and upgraded disability compliant footpath upgrades in Langton Road, around Souness Park and some roads east of Albany Highway.

The Group is supporting the Mount Barker Community Garden Committee with further development of its project and the implementation of additional infrastructure.

The Mondurup Reserve Committee met on a quarterly basis and has continued to control feral weeds and collect rubbish. A Phyto Fighter 1000 footbath unit was installed at the reserve entrance on Langton Road. The self-contained boot sterilisation station is designed to minimise the spread of dieback potentially carried in soil on footwear.

The Community Services Department has secured funding for several projects this financial year including \$212,000.00 for the Plantagenet District Hall Upgrade through LotteryWest, \$59,660.00 for the Frost Park Storm Water Harvesting Project funded by the Department of Water and \$24,478.10 for further CCTV Camera Installation at Wilson Park funded by WA Police (Office of Crime Prevention).

WORKS AND SERVICES

In 2014/2015, the Works and Services Department completed another substantial construction and maintenance program. The works program was based on maintaining and improving Shire infrastructure including roads, footpaths, drainage, town site gardens, recreation areas, reserves and waste management facilities.

This year the Department also project managed the construction of the new \$1.75 million hockey ground at Souness Park, undertook most of the construction of the neighbouring cricket oval at a cost of \$540,848 and carried out Stage 1 of the Mount Barker War Memorial upgrade.

Roadworks

The Shire of Plantagenet maintains 908km of unsealed roads and 332km of sealed roads. With this road network being maintained by the Shire, the costs demonstrate the need to leverage significant external grants to supplement the Council's own funds. These funds are then used to deliver road projects that promote safety, asset management and improvement to our road network.

Untied Federal and State Grants are as follows:

- Grants Commission (Federal) \$1,285,026 (including \$447,531 prepaid for 2014/2015)
- Main Roads (State) \$ 167,500

Federal and State Government road funding grants provide a large percentage of the funding required to maintain and upgrade the Shire's local road and town infrastructure and are as follows:

- Roads to Recovery \$410,462
- Commodity Route \$ 90,970
- State Road Projects \$235,295

Works completed in the 2014/2015 financial year included:

Roads to Recovery - (Federal Government Funded)

- Montem/Marmion Street Intersection \$ 48,650
- St Werburghs Road – 5.1km \$187,186
- Harvey Road - 11.3km \$187,422

This completes the first round of a five year Roads to Recovery program.

Regional Road Group (RRG)

- Settlement Road - 4.7km \$ 22,195
- Frankland / Rocky Gully Road – 6.0km \$372,877

The State Government contribution for RRG funding is on a two third one third basis.

Commodity Route Funding

- Jutland Road – Entire Length \$137,877

The State Government contribution for Commodity Route funding is on a two third one third basis.

Own Source Funding

• Shire Wide Drainage Construction	\$ 89,359
• Mount Barker Footpath Construction	\$ 81,788
• Hay River Road - 8.5km	\$ 26,806
• Mitchell Street - 2.5km	\$ 36,695
• Woogenellup North Road - 4.3km	\$ 43,200
• Knights Road - 2.5km	\$ 42,974
• Morande Road - 4.35km	\$ 74,547
• Harwood Road - 1.5km	\$ 14,039
• Smuts Road - Entire Length	\$ 41,446
• Hassell Street - 1.1km	\$192,403
• Deane Street - 1.1km	\$195,529
• Simpson Road - 2.8km	\$ 72,159
• Oatlands Road - 1.25km	\$ 44,712

Road Maintenance – Rural Roads and Town Streets

As part of its regular road maintenance program, the following tasks were carried out:

- Grading of unsealed roads;
- Drains and culverts;
- Repairs and maintenance of road infrastructure;
- Verge spraying and pruning;
- Townsite Rubbish removal;
- Replacement and maintenance of traffic and information signs; and
- Emergency works and call-outs.

The road maintenance crew is staffed by a small number of dedicated staff members who undertake a vast array of duties to keep our roads in a safe trafficable standard. In 2014/2015 the works crew received 540 maintenance requests of which 533 were fulfilled. Maintenance requests are up by 4% on the previous financial year. Requests for upgrades and significant maintenance cannot always be carried out as the Works and Services Department is limited by the Council's resources. Where requests cannot be funded they are referred to the draft annual budget process where appropriate, for consideration. The total amount of expenditure for all aspects of road maintenance was \$1,404,971.



Maintenance Grading - Mount Barker

Plant Replacement

In accordance with the Council's 12 Year Plant Replacement Program, two major items of plant were purchased in 2014/2015. The Shire's 2004 Bomag Roller was traded in and replaced with another Bomag Roller. Also, the 12H Caterpillar grader was replaced and upgraded to a 12M Caterpillar grader. The Prime Mover which was initially put forward for changeover was retained and its replacement has been carried over to 2015/2016.

Parks and Gardens

Maintenance of the various public amenity grounds takes up approximately 95% of the Parks and Gardens Budget which, for the last financial year was \$459,573. The Parks and Gardens Section was involved in a number of projects this financial year. Two new garden beds were established and reticulation was installed at the new Mount Barker Cemetery.

Stage 1 of the Mount Barker War Memorial was completed ready for the 100th Anniversary of World War 1 and the ANZAC landings at Gallipoli. ANZAC Day 2015 was held at the upgraded site and was one of the largest and most memorable ceremonies ever held at the War Memorial.



War Memorial – Stage 1 Upgrade Complete



Anzac Day – April 2015

Stage 2 and 3 of Sounness Park involved the installation of the national standard synthetic hockey field with lights and a purpose built oval for cricket/soccer with training nets. The following was spent for each stage:

- Stage 2 Sounness Park – Cricket Oval \$ 540,848.
- Stage 3 Sounness Park – Hockey Ground \$1,758,666.



Hockey Ground – Sounness Park



Cricket oval under construction

Waste Management

A total of \$946,134 was spent for all aspects of waste maintenance which included:

- Kerbside waste collection for the townsites of Mount Barker, Kendenup and Narrikup;
- Commercial bin collections;
- Recreational site rubbish removal;
- Land fill site maintenance; and
- Introduction of kerbside domestic recycling.

Domestic waste and recycling was collected Warren Blackwood Waste. Drum Muster chemical drums are being dropped off after being triple rinsed and a receipt is issued to the person delivering them. The Shire is able to make claims on these via a national program.

During 2014/2015, \$213,831 was spent on rubbish and recycling collections, \$732,303 on waste (maintenance) and \$50,369 on capital works at refuse sites. Income of \$281,755 was received from the domestic refuse collection service, \$139,409 was received from tipping fees and \$32,326 from the sale of surplus materials.

A total of \$46,909 was spent on electronic bin lid covers for the various waste disposal sites, in order to comply with Department of Environmental Regulation licence conditions.

Roadwise

The Roadwise Committee is a Committee of the Council which organises and holds events, runs road safety campaigns and responds to road concerns or enquiries from members of the public. As part of its commitment to improving road safety outcomes within the Shire, the Committee has contributed to road safety initiatives in the form of road audits, traffic counts and highlighting dangerous road locations. It also uses the mobile speed trailer to emphasise the messages of the danger of speed, fatigue and driver distraction.

During this financial year, two driver revivers were held which included volunteers from the Plantagenet community, the Blessing of the Roads Ceremony was conducted in conjunction with the Mount Barker Community College, the Road Ribbons for Road Safety campaign was launched, a road safety display was held at the Mount Barker IGA which included Mount Barker Community College school students and two competitions were conducted.



Driver Reviver – September 2014



Blessing of the Roads – March 2015

DEVELOPMENT SERVICES

Town Planning

Scheme Amendments

Several Amendments to the Shire of Plantagenet Town Planning Scheme No. 3 (TPS3) have progressed through various stages of the legislative process. The Amendments include:

- Amendment No. 61 – proposes to rezone Lot 51 Porongurup Road, Mount Barker from Special Site (R12) to Rural Residential (equestrian themed). The Amendment was initiated on 16 September 2014 and the EPA authorised it to proceed to advertising on 17 October 2014. The advertising commenced on 23 October 2014. Following the advertising the Council adopted the Amendment on 3 February 2015 and referred it to the WAPC.
- Amendment No. 62 – altered the Additional Uses Schedule 2 to include a solar energy facility on the windfarm site north of Mount Barker. The Amendment was initiated on 4 February 2014 and the EPA authorised it to proceed to advertising on 27 February 2014. Following the advertising, the Council adopted the Amendment on 27 May 2014. The Amendment was finalised on 5 September 2014.
- Amendment No. 63 – rezoned land in McDonald Avenue, Mount Barker from Special Industrial to Industrial. The Amendment was initiated on 10 December 2013 subject to modifications. The modifications were received on 8 May 2014. The EPA authorised it to proceed to advertising on 29 May 2014. The advertising commenced on 10 June 2014. Following the advertising the Council adopted the Amendment on 19 August 2014. The Amendment was finalised on 17 March 2015.
- Amendment No. 64 – rezoned various lots in Mount Barker from Service Industrial and Residential to Commercial and Residential. The Amendment was initiated on 29 April 2014. The EPA authorised it to proceed to advertising on 22 May 2014. The advertising commenced on 27 May 2014. Following the advertising the Council adopted the Amendment on 19 August 2014. The Amendment was finalised on 5 December 2014.
- Amendment No. 65 – this was an omnibus Amendment that altered various parts of the Scheme Text and Scheme Maps. The Amendment was initiated on 1 April 2014 and the EPA authorised it to proceed to advertising on 29 May 2014. The advertising commenced on 10 June 2014. Following the advertising the Council adopted the Amendment on 19 August 2014. The Amendment was finalised on 30 December 2014.
- Amendment No. 66 – rezoned Lot 152 McDonald Avenue from Public Purpose to Recreation (Sounness Park and Tennis Club) and rezoned Lot 151 Lowood Road from Recreation to Public Purpose (CRC building). The Amendment was initiated on 11 November 2014 and the EPA authorised it to proceed to advertising on 4 December 2014. The advertising commenced on 18 December 2014. Following the advertising the Council adopted the Amendment on 3 March 2015. The Amendment was finalised on 19 June 2015.
- Amendment No. 67 – proposes to rezone the former Council depot site at Langton Road, Marion and Menston Streets from Public Purpose to Residential (R17.5). The Amendment was initiated on 11 November 2014 and the EPA authorised it to proceed to advertising on 4 December 2014. The advertising commenced on 18 December 2014. Following the advertising the Council adopted the Amendment on 3 March 2015 and referred it to the WAPC.

Policy Reviews

The Council has been regularly reviewing its various policies including those adopted as Town Planning Scheme Policies under the provisions of Town Planning Scheme No. 3. As part of that process two Town Planning Scheme Policies were reviewed. These were:

- Town Planning Scheme Policy No. 16.2 - Outbuildings – this policy provides requirements and guidance for outbuildings throughout the Shire area. The changes to the policy increased maximum cumulative area for outbuildings in the Residential, Rural Residential, Landscape Protection and Rural Smallholding zones. That policy was adopted on 9 December 2014.
- Town Planning Scheme Policy 13.1 – Feedlots – the review of this policy addressed terminology and provided more emphasis on animal welfare. That policy was adopted on 31 March 2015.

Development and Subdivision Applications

A broad range of development applications were processed and received planning consent under Town Planning Scheme No. 3. In the 2014/2015 year a total of 57 applications were processed which is an increase from the 54 last year.

During 2014/2015 a total of 15 subdivision applications were considered and recommendations provided to the WAPC which is the government agency that determines subdivisions. This is a slight increase to the 13 received last year.

New Town Planning Scheme – Shire of Broomehill-Tambellup

As part of the Voluntary Regional Organisation of Councils, the Shires of Plantagenet and Kojonup planners have been assisting the Shire of Broomehill-Tambellup in preparing its new Town Planning Scheme. The Shire of Broomehill-Tambellup referred its Resolution to prepare a new Scheme to the WAPC in December 2010 and the WAPC advised in May 2011 it had accepted that Resolution. The Shire then commenced liaison with numerous State agencies prior to the preparation of a draft Local Planning Strategy and Scheme.

The planner from the Shire of Kojonup prepared a draft Local Planning Strategy (LPS) in April 2013. The LPS was advertised in May 2014 with submissions closing on 13 June 2014. The LPS was approved by the WAPC in April 2015. Work on the new Scheme Text and maps will be carried out by the Shire of Plantagenet planner once new State Government Planning Regulations are finalised late in 2015.

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The Shire then commenced liaison with numerous State agencies prior to the preparation of a draft Local Planning Strategy and Scheme. The planner from the Shire of Kojonup prepared a draft Local Planning Strategy (LPS) in April 2013. The LPS was advertised in May 2014 with submissions closing on 13 June 2014. Work on the new Scheme Text and maps will be carried out by the Shire of Plantagenet planner once the LPS has been finalised.

Building Services

During the year, 146 building permits were issued. Typical approvals were 36 houses, eight carports, seven patios and 64 sheds and garages. This total of 146 permits is an increase from 138 issued in the 2013/2014 financial year.

The Council's Principal Building Surveyor continued to update the building maintenance asset register for all of the Council's buildings. He also played a critical role in supervising the ongoing repairs to the Railway Station building and in the supervision of first floor upgrades to the CRC building. He continued to provide building surveying support to the Shire of Kojonup and the City of Albany and the Shire of Denmark on occasions.

During the year, the Shire's Building Surveyor continued the co-ordination of the installation of a new Bi-Lock® key system to a large number of Council owned buildings and also continues to update the asbestos register.

Environmental Health Services

Environmental Health Services involves monitoring of food premises, wastewater management, providing input to various development applications, investigating notifiable contagious diseases, nuisance complaints, unauthorised camping, temporary accommodation, regulating offensive trades, and inspecting public buildings for health and safety compliance. The following statistics provide a guide into the routine environmental health activities during the year:

Food Premises

The Shire has a total of 83 registered food businesses/premises. These food businesses range from:

- Class 1 food businesses (3) - high risk foods (hospital, HACCC, aged care);
- Class 2 food businesses (31) - medium risk foods (cafes, canteens, grocers etc); and
- Class 3 food businesses (49) - low risk foods (wineries, home food production, community kitchens etc).

During the year, 58 inspections of food businesses were conducted, including routine inspections, follow-up re-inspections and assessment for new premises or renovations. In addition, 56 temporary food stall applications were assessed and approvals issued for an assortment of community fetes, markets and fundraising events.

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Permits were also assessed and issued for alfresco dining (5) and trading activities (8) within the Shire.

Food Sampling

During the year, 28 food samples were collected from Mount Barker Chickens (24) and other local food manufacturers and/or producers (4) for microbiological analysis and food composition standards.

Water Sampling

- Processing Waters – Mount Barker Chickens – 36 poultry processing water samples were collected for microbiological analysis.
- Swimming Pools – 26 water samples were collected for microbiological analysis.
- Drinking Water Supplies – 7 potable water samples were collected from public and private drinking water supplies for microbiological analysis.
- Environmental Waters – 6 water samples were collected from various natural environmental water sources.

Registered Premises

Four inspections were conducted at registered premises. These premises included a hairdresser, body care, family day care and second hand clothing store.

Public Buildings

Five inspections were conducted of public buildings to ensure compliance with relevant legislation and public safety. Public buildings include community halls, recreation centre, sporting clubs and meeting venues.

Offensive Trades

Registration and inspection of eight offensive trades were carried out.

Public Events

Five major public events were approved requiring detailed assessment and consultation with the various promoters and event organisers. These events were the Porongurup Wine Festival, Mount Barker Grapes and Gallops, Art in the Park, Mount Barker Community Fair and Art in the Hall.

Holiday Accommodation

During the year, 11 inspections were carried out on various forms of holiday accommodation including caravan parks and bed and breakfast establishments.

Advice to Building Services

As part of the building services process, each building licence application is assessed for health standards, access to potable water supplies and on-site wastewater treatment and disposal. Each on-site wastewater treatment and disposal system application requires an initial site inspection by the Environmental Health Officer to enable site assessment and approval and a second inspection at the time of the systems installation. Twenty-nine applications were received and subsequently approved.

Complaints

Twenty-two complaints were investigated throughout the year and these included matters such as excessive noise, odour, dust, effluent discharges, chemical spray drift, asbestos and occupation of caravans. These complaints have the potential to require extensive time and resource allocation and in most cases, each complaint will involve multiple issues, detailed investigation, assessment and mediation to resolve.

DrumMuster / ChemCollect

These programs are designed to provide a mechanism for the collection of clean used pesticide containers and unwanted agricultural chemicals. The DrumMuster program collected in excess of 12,930 used chemical containers for reprocessing.

Other Activities

As well as the extensive range of monitoring, reporting and inspection activities listed above, the Council's Environmental Health Officer has been providing invaluable support to the Manager Works and Services on activities such as environmental monitoring of the O'Neill Road landfill site, former Shire Depot (contaminated site investigation) and the Zero Waste Committee.

Local Governments are required to report on many matters which have been imposed through legislation. In particular these are Records Management, National Competition Policy and Disability Services. The following reports are the Council's compliance with these requirements.

Record Keeping

The Shire of Plantagenet is committed to the reliable and systematic management of records. All elected members, staff and contractors are responsible for maintaining complete, accurate and reliable evidence of all business transactions and ensuring all corporate documents are retained within the Shire's official record keeping system at the point of creation regardless of the format, in accordance with:

- State Records Act 2000;
- Evidence Act 1906;
- Acts Amendment (Evidence) Act 2000;
- Freedom of Information Act 1992;
- Local Government Act 1995 and associated regulations.

All must abide by the recordkeeping requirements of the Shire as defined in the Recordkeeping Plan, which is a requirement of the State Records Act 2000.

The Shire's Record Keeping Plan provides for continuous education of all staff and elected members, to maintain a stable knowledge and base skills platform for the Electronic Record Management System (RMS), Record Keeping Plan (RKP) and State Records requirements.

To maintain this base level of skills for all staff and elected members the Shire has implemented a number of training and evaluation systems including formal training and presentations to the Council covering topics such as:

- What is a Record;
- Penalties for non-compliance with the Record Keeping Plan;
- Record Keeping responsibilities; and
- Freedom of Information Act.

Evaluation of staff is conducted at induction stage for all new staff, to ascertain level of Records understanding, with follow-up three months later, ensuring that any issues are dealt with on the spot in the intervening period. Evaluation of this procedure is based on feedback from staff that undergo this process. Surveys have been conducted to ascertain the effectiveness of the Electronic Records Keeping System and understanding by staff of their responsibilities under the State Records Act, Freedom of Information Act and Evidence Act.

The Shire's RKP was reviewed during 2011/2012, and initially it was thought that no formal amendment was required. The State Records Office has since recommended that the RKP be amended to reflect updated practices.

In 2012/2013, the Plan was formally amended and accepted by the State Records Office. There have been significant changes to, or development of, recordkeeping practices since the previous RKP was approved in 2007. These changes include:

- Approval of a Shire Policy for record keeping;
- Development of formalised procedures for several aspects of recordkeeping, including correspondence control, disposal, website management, systems management and migration;
- The intention to develop a group repository for storage of records; and
- Development of a Records Disaster Management Plan.

On the basis of the review of the RKP, staff training, information sessions, publications and 2010/2011 survey, the record keeping systems were assessed as being somewhat efficient and effective, although there is room for improvement.

Disability Services Plan

It is a requirement of the Western Australian Disability Services Act that all local governments report annually on the implementation of their Disability Access and Inclusion Plan (DAIP) that outlines the ways in which the authority will ensure that people with disabilities have equal access to its facilities and services.

Other legislation underpinning access and inclusion includes the Western Australian Equal Opportunity Act and the Commonwealth Disability Discrimination Act, both of which make discrimination on the basis of a person's disability unlawful.

The Shire of Plantagenet is committed to facilitating the inclusion of people with disabilities through the improvement of access to its facilities and services. The Shire's DAIP provides guidance for the Council and the Shire of Plantagenet community to become accessible and inclusive to people with disabilities, their families and carers.

Several strategies from the DAIP have been implemented by the Shire in 2014/2015, including:

- April 2015 – An ACROD parking bay was installed at the Post Office in Mount Barker;
- March/April 2015 – The footpath in Langton Road was paved with disabled access;
- May/June 2015 - 32 raised thresholds (pram and wheelchair footpath access) were installed on the East side of Albany Hwy in Mount Barker; and
- June 2015 – A footpath complying with disability standards was built at the new Sounness Park Sporting Precinct Development (carpark to hockey field).

At its meeting held on 3 March 2015, the Council adopted an amended Disability Access and Inclusion Plan 2012 – 2017. The plan included a new Outcome 7 *'People with a disability have the same opportunities as other people to obtain and maintain employment with a public authority'*. The Shire's DAIP has further been updated to reflect new terminology referring to *'people with disability'* instead of the previous *'people with disabilities'*.

National Competition Policy

Local governments are required to implement the National Competition Policy (NCP) to ensure that it opens up service delivery to competition and that local laws and Council policies do not unduly restrict competition. The obligation arises from the Competition Principles Agreements signed by the State and Territory Governments and the Commonwealth Government.

Each local government must report its progress in achieving NCP reforms in its Annual Report broadly under the following categories:

- Competitive Neutrality
- Legislation Review
- Structural Reform

Competitive Neutrality

The Shire of Plantagenet has not acquired any entities in the 2009/2010 financial year that have required competitive neutrality testing.

Legislation Review

The Council has a limited number of local laws, which were reviewed in the 2007/2008 financial year including a review of compliance with the reporting requirements. The Shire undertook all other relevant NCP checks required as part of its normal review processes.

Structural Reform

The Shire of Plantagenet did not undertake any formal Structural Reform during the 2014/2015 financial year, although the Shire continued to work with its partners in the Southern Link Voluntary Regional Organisation of Councils (VROC) to progress a number of initiatives including a regional archive repository and regional waste transfer station projects.

Employee Remuneration

Set out below, in bands of \$10,000, is the number of employees of the Shire entitled to an annual salary of \$100,000 or more.

Salary Range	2013/2014	2014/2015
100,000 - 109,999	2	4
110,000 - 119,999	0	0
120,000 - 129,999	0	0
130,000 - 139,999	0	0
140,000 - 149,999	0	0
150,000 - 159,999	0	0
160,000 - 169,999	0	0
170,000 - 179,999	1	1

Complaints

There were no complaints that resulted in action against Councillors under section 5.121 of the Local Government Act 1995.

Plan for the Future

All local governments are currently required to produce a plan for the future under S5.56 (1) of the Local Government Act 1995 (the Act). Regulations were made under S5.56 (2) of the Act in August 2011 which changed the minimum requirements to achieve this.

Councils have been advised that by 1 July 2013, they will need to deliver the following outcomes as part of the new strategic planning framework:

- A long term strategic plan that clearly links the community's aspirations with the Council's vision and long term strategy.
- A corporate business plan that integrates resourcing plans and specific Council plans with the strategic plan.
- A clearly stated vision for the future viability of the local government area.

At its meeting held on 12 June 2012, the Council adopted a Strategic Community Plan for the period 2012 – 2022, which followed an extensive public consultation process.

Changes were sought to the Council's adopted Strategic Community Plan by the Department of Local Government and therefore a new version of the Plan starting from 2013/2014 was adopted by the Council on 25 June 2013.

At its meeting held on 19 August 2014, the Council adopted a revised Corporate Business Plan 2014/2015 to 2018/2019. The plan was reviewed in line with adjustments to long term priorities identified in the 2014/2015 budget process and was modified by the deletion of 2013/2014 items and addition of 2018/2019 items.

2015/2016 Budget Initiatives

The major initiatives that are included in the 2015/2016 budget are as follows:

Income

- 3% increase in rate revenue
- Rubbish collection charge to increase to \$190.00
- Minimum rate to increase to \$835.00

Expenses

Financial Assistance Grants to community groups and organisations \$75,823

Administration

Upgrades to Council Houses in Martin Street \$30,000

Administration Building – Solar Power \$50,000

Admin Building - Repaint South Façade Walls / Timberwork \$10,000

Other Education

Refurbish Old Toy Library Building \$ 5,000

Demolish former Playgroup Building \$28,000

Waste Disposal Sites

O'Neill Road Tip Site - Portable Fence Panels and Footings \$ 7,000

O'Neill Road Tip Site - e-Waste Solution \$ 5,000

Community Amenities

CCTV Expansion (Half grant funded) \$52,480

Halls

District Hall Upgrade – Contribution Towards \$260,000 Upgrade \$10,000

Narrikup Hall - Repaint Front Entry and Repair Rafters \$ 5,000

Kendenup Hall - Repairs to Public Toilets \$ 6,000

Demolish Rocky Gully Hall \$80,000

Swimming Pool

Renew / Replace Shade Structures \$10,000

Rec.Centre

Ongoing Replacement of Old Gym Equipment	\$10,000
Sand and Recoat Gym Floor	\$ 8,000

Parks and Recreation Grounds

Stage 2 War Memorial and We Remember Them Walk	\$18,000
Frost Park - Construct Dams (Mostly Grant Funded)	\$59,000
Pump Shed - Government Dam	\$ 5,000
Wilson Park - Nature Playground – Irrigation	\$ 5,000
Cricket Pitch - Rubber Mat Covers	\$12,000
Narrikup Sports Ground – Replace Leach Drains	\$ 4,200
Kendenup Agricultural Grounds – Air-Conditioner	\$ 3,000
Kendenup Agricultural Grounds Development Half grant funded)	\$245,000

Historical Museum Complex

Museum Complex - Ongoing Replacement of Shingle Roofs	\$20,000
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Other Recreation and Culture

Museum - Convert Bathroom to Disabled Unisex WC	\$15,000
Community Recreation Centre - Roof Maintenance	\$ 5,000
Community Recreation Centre - New Eaves to Rear of Building	\$ 4,500

Tourism and Area Promotion

Public Electronic Notice Board	\$30,000
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Saleyards (Funded by Saleyards Reserve)

Bitumen Repairs	\$20,000
Roof over Northern Dirt Pens (Grant and Loan Funded)	\$600,000
New Generator	\$25,000
New Irrigator	\$ 5,000
Upgrade Truckwash Controller	\$ 4,000

Road program totalling \$2.9 million, including:

Council Funded

➤ Mount Barker Footpath Construction	\$ 47,000
➤ Footpath Construction – Marmion Street, Mount Barker	\$ 14,500
➤ Footpath Construction – Beverley Road, Kendenup	\$ 52,000
➤ Footpath Upgrade – Hassell Avenue Kendenup	\$ 8,500
➤ Drainage Construction – Shire Wide	\$100,000
➤ Drainage Works – Hassell Avenue, Kendenup	\$ 26,000
➤ Woogenellup Road North - SLK 4.60 to 6.90	\$ 84,120
➤ View Range Road - SLK 0.00 to 3.75	\$ 60,300

➤ Oatlands Road - SLK 0.00 to 1.24	\$ 90,000
➤ Langton Road - Lowood Road to Marmion Street	\$ 95,500
➤ Marion Street - SLK 0.00 to 0.56	\$ 48,000
➤ Hassell Street - Southern End	\$ 98,620
➤ Ward Road - Entire length	\$ 23,500
➤ The Springs Road - SLK 0.00 to 8.00	\$154,000
➤ Nindiup and Ferry Roads - Entire Length	\$ 26,000
➤ Seymour Road - SLK 3.75 to 8.75	\$ 76,320
➤ Sidcup Road - SLK 0.00 to 3.00	\$ 51,230

Roads to Recovery (Fully Federal Funded)

➤ St Werburghs Road - SLK 6.23 to 9.67	\$139,870
➤ Ormond Road - Entire length	\$141,235
➤ Ingoldby Street - Entire length	\$124,600
➤ Bloxidge Road - SLK 0.00 to 10.80	\$161,335
➤ Syred Road - SLK 0.00 to 10.23	\$128,450
➤ Moorilup Road - Entire length	\$ 69,841
➤ Hughes Road - Entire length	\$ 14,687
➤ Hannan Way South - Albany Highway to Townsite	\$ 50,000
➤ The Springs Road - SLK 8.00 to 16.23	\$ 86,000

Regional Road Group (2/3 State & 1/3 Shire)

➤ Frankland / Rocky Gully Road (SLK 3.5 to 7.00)	\$320,600
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Commodity Routes Funded (2/3 State & 1/3 Shire)

➤ Boyup Road - SLK 5.90 to 9.18	\$193,500
➤ Old Coach Road - Entire length	\$127,500

Blackspot Funded (2/3 Commonwealth & 1/3 Shire)

➤ O'Neill Rd - Albany Hwy - Slip Lane	\$ 44,220
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1 INTRODUCTION

1.1 Function of Local Government

The purpose of this Information Statement, in accordance with requirements of part 5 of the Freedom of Information Act 1992, is to provide information to the public on:

- The structure and function of the Shire of Plantagenet;
- The process and formulation of Council policy;
- Documentation available to the public and how to obtain it.

2 STRUCTURE OF THE COUNCIL

2.1 Function of Local Government

The general function of local government as defined in Section 3.1(1) of the Local Government Act 1995 is *'to provide for the good government of persons in its district.'*

2.2 Role of the Council

Section 2.7 of the Local Government Act 1995 defines the role of the Council as:

'2.7

(1) The council –

- (a) governs the local government's affairs; and*
- (b) is responsible for the performance of the local government's functions.*

(2) Without limiting subsection (1), the council is to –

- (a) oversee the allocation of the local government's finances and resources;*
- (b) determine the local government's policies.'*

2.3 Vision, Mission and Values Statements

Vision

Plantagenet, building a sustainable community, where natural beauty and diversity provide opportunities for all.

Mission

To enhance the quality of life for the people of Plantagenet and the region, through the provision of leadership, services and infrastructure.

Values

- Integrity through honesty, ethical behaviour and trustworthiness;
- Professionalism through understanding our roles and responsibility, the need to work efficiently and strive for excellence;
- Accountability through openness and transparency;
- Supportiveness by being patient, caring and friendly;
- Responsibility by taking ownership and not blaming others; and
- Customer Focus by understanding needs, being proactive and responsive.

2.4 Council Structure

Council elections are held every two years. The current Council decision making body consist of nine Councillors, including the Shire President, who is elected by the Council. The structure of the Shire of Plantagenet for 2014/2015 was:

Shire President	Ken Clements
Deputy Shire President	Len Handasyde
Councillors	Brett Bell
	Andrus Budrikus
	Sue Etherington
	Gert Messmer
	Jeff Moir
	Jon Oldfield
	Chris Pavlovich
Chief Executive Officer	Rob Stewart
Deputy Chief Executive Officer	John Fathers
Manager Community Services	Fiona Saurin
Manager Development Services	Peter Duncan
Manager Works and Services	Dominic Le Cerf

2.5 Council Meetings

Ordinary meetings of Council are held at four weekly intervals commencing at 3.00pm. Members of the public are welcome to attend. Meetings are held in the Council Chambers, Lowood Road Mount Barker.

2.6 Council Committees

A number of committees, comprising elected members, and advisory committees and consultative groups, that may also include staff and the public, are established from time to time to investigate issues with in the community. The Council has established the following internal committees:

Saleyards Advisory Committee

The brief of this committee is to:

- Make recommendation to the Council regarding the strategic direction of the Saleyards;
- Make recommendation to the Council regarding the Environmental Action Plan for the Saleyards;
- Bring to the attention of the Chief Executive Officer, industry matters regarding the cattle industry that may not be readily available to persons external to that industry; and
- Make recommendation to the Council regarding development works on the site.

Heavy Haulage Advisory Committee

The brief of this committee is to:

- Advise the Council relating to heavy haulage movement within the Shire of Plantagenet; and
- Make recommendations to the Council relating to the use of local roads by classes of heavy vehicles.

Audit and Risk Management Committee

The brief of this committee is to:

1. Provide guidance and assistance to the local government -
 - a) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and
 - b) as to the development of a process to be used to select and appoint a person to be an auditor; and
2. May provide guidance and assistance to the local government as to -
 - a) matters to be audited; and
 - b) the scope of audits; and
 - c) its functions under Part 6 of the Act; and
 - d) the carrying out of its functions relating to other audits and other matters related to financial management; and
3. Is to review a report given to it by the CEO under Regulation 17(3) (the CEO's report) and is to -
 - a) report to the Council the results of that review; and
 - b) give a copy of the CEO's report to the Council.

Heavy Plant Committee

The brief of this committee is to:

- (1) To review the existing Policy I/PM/1 Plant – General Policy and make recommendations to the Council regarding but not limited to:
 - a. Specifications of heavy plant;
 - b. Type and number of heavy plant;
 - c. Maintenance regime;
 - d. Optimum replacement; and
 - e. Operator efficiency and productivity.

And

- (2) The Heavy Plant Committee shall report to the Council on or before its meeting to be held in January 2015 at which time the Committee shall be dissolved.

Recreation Advisory Committee

The brief of this committee is to:

- Prepare a draft Shire of Plantagenet Recreation Strategic Plan for the consideration of the Council;
- Utilise the July 2008 Plantagenet Sport and Recreation Needs Assessment and any other report considered pertinent by the Committee; and
- Liaise as necessary with community groups Recreation Centre Advisory Group, the Department of Sport and Recreation and other bodies.

Public participation is encouraged on the following committees:

Bush Fire Advisory Committee

This Committee is designed to advise the Council on all matters relating to the preventing, controlling and extinguishing of bush fires, the planning of the layout of fire-breaks in the district, prosecutions for breaches of the Bush Fire Act 1954, the formation of bush fire brigades and the grouping thereof under group brigade officers and the ensuring of co-operation and co-ordination of bush fire brigades in their efforts and activities.

Each bush fire brigade nominates a delegate to represent them on the Committee. To become a member of your local bush fire brigade you are required to contact your brigade delegate.

Community Recreation Centre Advisory Committee

This Committee is designed to provide involvement from the Council, the Education Department and the community into the management of the Mount Barker Recreation Centre. All vacancies for this Committee are advertised locally when they become available.

Roadwise Committee

This committee has been created to provide a structured forum for stakeholders to consider and discuss road safety issues and discuss and make recommendation regarding the identification and appropriate counter measures to negative attitudinal, behavioural and environment factors lined to enforcement, engineering, education, encouragement and evaluation of road safety initiatives.

Porongurup Hall Management Committee

The daily operations of the Porongurup Hall are overseen by a management committee. The Committee consists of one Council representative and four community representatives nominated by the Porongurup Community Association.

Woogenellup Hall Committee

The daily operations of the Woogenellup Hall are overseen by a management committee. The Committee consists of one Council representative and four community representatives nominated by the Woogenellup Progress Association.

2.7 Delegations

The Chief Executive Officer and other officers have the delegated authority from the Council to make decisions on a number of specified administrative and policy matters. These delegations are listed in the Delegation Register and are reviewed annually by the Council.

3 DETAILS OF LEGISLATION ADMINISTERED

The Shire of Plantagenet is wholly or partly responsible for administering the following legislation and regulations within the Shire of Plantagenet:

- Animal Welfare Act 2003
- Building Act 2011
- Building Regulations 2012
- Bush Fires Act 1954
- Bush Fire Regulations 1954
- Caravan Parks and Camping Grounds Act 1995
- Caravan Parks and Camping Grounds Regulations 1997
- Cat Act 2011
- Cat Regulations 2012
- Cemeteries Act 1986
- Control of Vehicles (Off Road Areas) Act 1978
- Control of Vehicles (Off Road Areas) Regulations 1979
- Disability Services Act 1993
- Dog Act 1976
- Dog Regulations 1976
- Dog (Restricted Breeds) Regulations 2002
- Environmental Protection (Noise) Regulations 1997
- Freedom of Information Act 1992
- Freedom of Information Regulations 1993
- Food Act 2008
- Food Regulations 2009
- Hairdressing Establishment Regulations 1972
- Health Act 1911
- Health (Air Handling and Water Systems) Regulations 1994
- Health (Aquatic Facilities) Regulations 2007
- Health (Asbestos) Regulations 1992
- Health Act (Carbon Monoxide) Regulations 1975
- Health (Cloth Materials) Regulations 1985
- Health (Garden Soil) Regulations 1998
- Health Act (Laundries and Bathrooms) Regulations
- Health (Pesticides) Regulations 2011
- Health (Poultry Manure) Regulations 2001
- Health (Public Buildings) Regulations 1992
- Health (Skin Penetration Procedure) Regulations 1998
- Health (Temporary Sanitary Conveniences) Regulations 1997
- Health (Treatment of Sewerage and Disposal of Effluent and Liquid

- Waste) Regulations 1974
- Heritage of Western Australia Act 1990
- Land Administration Act 1997
- Legal Deposit Act 2012
- Legal Deposit Regulations 2013
- Litter Act 1979
- Litter Regulations 1981
- Liquor Licensing Act 1988
- Local Government Act 1995
- Local Government (Administration) Regulations 1996
- Local Government (Audit) Regulations 1996
- Local Government (Constitution) Regulations 1998
- Local Government (Building Surveyors) Regulations 2008
- Local Government (Elections) Regulations 1997
- Local Government (Financial Management) Regulations 1996
- Local Government (Functions & General) Regulations 1996
- Local Government (Miscellaneous Provisions) Act 1960
- Local Government (Rules of Conduct) Regulations 2007
- Local Government (Uniform Local Provision) Regulations 1996
- Local Government Grants Act 1978
- Local Government Regulations
- Main Roads Act 1930
- Navigable Waters Regulations 1958
- Parks and Reserves Act 1895
- Planning & Development Act 2005
- Planning & Development (Consequential & Transitional) Act 2005
- Planning & Development Regulations 2009
- Planning & Development (Consequential) Regulations 2006
- Planning & Development (Transitional) Regulations 2006
- Rates and Charges (Rebates and Deferments) Act 1992
- Residential Design Codes of WA 2002
- Sewerage, Lighting, ventilation and Construction Regulations 1971
- Strata Titles Act 1985
- Town Planning Regulation 1967
- Valuation of Land Act 1978

The Shire of Plantagenet is wholly responsible for administering the following Local Laws:

- Activities in Thoroughfares and Public Places Local Law 2008
- Bush Fire Brigades Local Law 2008

- Cemeteries Local Law 2008
- Dogs Local Law 2008
- Extractive Industries Local Law 2008
- Health Local Law 2008
- Landfill and Transfer Station Facilities Local Law 2004
- Local Government Property Local Law 2008
- Parking and Parking Facilities Local Law 2008
- Pest Plants Local Law 1987
- Standing Orders Local Law 2008

4 SERVICES TO THE COMMUNITY

Function	Brief Description
Aged Services	The function of providing facilities and services for the aged.
Commercial Activities	The function of competing commercially or providing services to other councils or agencies on a fee for service basis. Includes undertaking activities on a consultancy or contract basis.
Community Relations	The function of establishing rapport with the community and raising and advancing the Council's public image and its relationships with outside bodies, including the media and the public.
Community Services	The function of providing, operating or contracting services to assist local residents and the community.
Corporate Management	The function of applying broad systematic planning to define the corporate mission and determine methods of Council operation.
Council Properties	The function of acquiring, constructing, designing, developing, disposing and maintaining facilities and premises owned, leased or otherwise occupied by the Council.
Customer Service	The function of planning, monitoring and evaluating services provided to customers by the Council.
Development and Building Controls	The function of regulating and approving building and development applications for specific properties, buildings, fences, signs, antennae, etc. covered by the Building Code of Australia and the Town Planning and Development Act
Economic Development	The function of improving the local economy through encouragement of industry, employment, tourism, regional development and trade.
Emergency Services	The function of preventing loss and minimising threats to life, property and the natural environment, from fire and other emergency situations.
Environmental Management	The function of managing, conserving and planning of air, soil and water qualities and environmentally sensitive areas such as remnant bush lands and threatened species.
Financial Management	The function of managing the Council's financial resources.

Governance	The function of managing the election of Council representatives, the boundaries of the Council districts, and the terms and conditions for Councillors.
Government Relations	The function of managing the relationship between the Council and other governments, particularly on issues which are not related to normal Council business such as Land Use and Planning or Environment Management.
Grants and Subsidies	The function of managing financial payments to the Council from the State and Federal Governments and other agencies for specific purposes.
Human Resources	The function of managing the conditions of employment and administration of personnel at the Shire including consultants and volunteers.
Information Management	The function of managing the Council's information resources, including the storage, retrieval, archives, processing and communications of all information in any format.
Information Services	The function of providing and managing public access library facilities and services.
Information Technology	The function of acquiring and managing communications and information technology and databases to support the business operations of the Council.
Land Use and Planning	The function of establishing a medium to long term policy framework for the management of the natural and built environments.
Laws and Enforcement	The function of regulating, notifying, prosecuting, and applying penalties in relation to the Council's regulatory role.
Parks and Reserves	The function of acquiring, managing, designing and constructing parks and reserves, either owned or controlled and managed by the Council.
Plant, Equipment and Stores	The function of managing the purchase, hire or leasing of all plant and vehicles, and other equipment. Includes the management of the Council's stores. Does not include the acquisition of information technology and telecommunications.
Public Health	The function of managing, monitoring and regulating activities to protect and improve public health under the terms of the Public Health Act, health codes, standards and regulations.
Rates and Valuations	The function of managing, regulating, setting and collecting Council income through the valuation of rateable land and other charges.
Recreation and Cultural Services	The function of the Council arranging, promoting or encouraging programs and events in visual arts, craft, music, performing arts, sports and recreation, cultural activities and services.
Risk Management	The function of managing and reducing the risk of loss of Council properties and equipment and risks to personnel.
Roads and Bridges	The construction, maintenance and management of roads and

	bridges within the Council area.
Sewerage and Drainage	The function of designing and constructing, maintaining and managing the drainage system, septic collection services, storm water and flood mitigation works.
Traffic and Transport	The function of planning for transport infrastructure and the efficient movement and parking of traffic. Encompasses all service/facilities above the road surface.
Youth Services	The function of providing services that promote the wellbeing and independence of youth.
Waste Management	The function of providing services to ratepayers for the removal of solid waste, destruction and waste reduction.

5 PUBLIC PARTICIPATION

5.1 Council Meetings

Members of the public have a number of opportunities to put forward their views on particular issues before the Council.

These are:

- a) Deputations - Members of the public can address the Council (or with the permission of the Committee Chairman, a Committee) a on behalf of a group of residents.
- b) Residents are notified of some Development Applications requiring the approval of the Council. A number of applications are exempted from public notification by Town Planning Scheme No. 3. When an application is publicly notified, residents have the opportunity to write to the Council expressing their view of the application and/or to subsequently personally address the Council before a decision is made.
- c) Petitions - Written petitions can be addressed to the Council on any issue within its jurisdiction.
- d) Presentations – With prior notification and approval, a member of the public can address the Council on any issue relevant to the Council.
- d) Written Requests - Members of the public can write to the Council on any Council policy, activity or service.
- e) Question Time – Time is made available at every Council Meeting for members of the public to ask questions and have them responded to by the Council, unless the question is outside the legislation or deemed unreasonable.
- f) Elected Members - Members of the public can contact their elected members of Council to discuss any issue relevant to the Council.

5.2 Community Consultation

To ensure that all the community's needs and expectations can be expressed, community consultation is carried out on various issues that affect the Shire and can take the form of:

- Public Forums;
- Submissions;
- Community Survey; and
- Survey of people registered on a community database.

Sufficient time is allocated to allow stakeholders and the community adequate time to respond to issues. Advising the community and stakeholders of issues can take the form of:

- Media articles;
- Local newspaper advertisements;
- Council publications, including 'Shire Flyer';
- Shire website;
- Newsletters/direct mail outs;
- Posters/flyers;
- Information displays; and
- Public forums.

6 COUNCIL DOCUMENTS

6.1 Policies, Strategies and Plans

- Policy Manual;
- Strategic Community Plan;
- Corporate Business Plan;
- Asset Management Plans;
- Long Term Financial Plan;
- Workforce Plan;
- Planning Vision;
- Local Planning Strategy;
- Town Planning Scheme No.3;
- Public Open Space Strategy;
- Mount Barker and Kendenup Sport and Recreation Plans;
- Disability Access and Inclusion Plan;
- Equal Employment Opportunity Management Plan;
- Information Technology Strategic Plan;
- Saleyards Strategic Plan and Business Plan;
- Plantagenet Trails Masterplan;
- Asset Register;
- Gravel Sheeting Strategy;
- Townsite Drainage Plans;
- Roman Database;
- Twelve year Plant Replacement Program;
- Five Year Road Construction Program.

6.2 Brochures/Booklets

Brochures and booklets are available on a range of topics relating to the Shire such as the Annual Financial Report, Annual Report, Strategic Community Plan; environmental health; licensing and other topics of community interest.

6.3 Documents Available for inspection

The following documents are available for public inspection at the Council Office or via our Website (www.plantagenet.wa.gov.au) free of charge. Copies may be subject to a photocopy charge of \$0.30 per A4 single page.

Document	Details
Annual Budget	Council Office and Website
Annual Report	Council Office and Website
Audit Financial Statements	Council Office and Website
Code of Conduct	Council Office / Website
Council Policies	Council Office / Website
Council / Committee Agendas	Council Office / Website
Council / Committee Minutes	Council Office / Website
Freedom of Information Statement	Council Office / Website
Rate Book	Council Office
Register of Fees and Charges levied	Council Office / Website
Local Laws	Council Office / Website
Register of Interest (Elected Members)	Council Office
Register of Tenders	Council Office
Strategic / Management Plans	Council Office / Website

6.4 Other Information Requests

Requests for information, not shown above will be considered in accordance with the Freedom of Information Act provisions. Under this legislation, applications must be submitted in written form and will be subject to an application fee where applicable unless the applicant is granted as exemption.

Should the application require copies of any documents inspected pursuant to a Freedom of Information request, the charges will apply. It should be noted that some documents are for viewing only and cannot be copied as such copy would breach the Copyright Act 1968.

7 FREEDOM OF INFORMATION PROCEDURES AND ACCESS ARRANGEMENTS

It is the aim of the Shire of Plantagenet to make information available promptly and at the least possible cost, and whenever possible documents will be provided outside the FOI process.

If information is not routinely available, the Freedom of Information Act 1992 provides the right to apply for documents held by the Council and to enable the public to ensure that personal information in documents is accurate, complete, up to date and not misleading.

7.1 FOI Applications

Access applications have to:

- be in writing;
- give enough information so that the documents requested can be identified;
- give an Australian address to which notices can be sent; and
- be lodged at the Shire with any application fee payable.

Applications and enquires should be addressed to the Freedom of Information Coordinator, PO Box 48, Mount Barker WA 6324 or telephone 08 9892 1111.

Applications will be acknowledged in writing. The applicant will be notified of the decision within 45 days.

7.2 FOI Fees and Charges

A scale of fees and charges is set under the FOI Act Regulations. Apart from the application fee for non-personal information all charges are discretionary. The charges are as follows:

Type of Fee

- | | |
|--|---------|
| • Personal information about the applicant | No Fee |
| • Application fee (for non personal information) | \$30.00 |

Type of charge

- | | |
|---|-------------|
| • Charge for time dealing with application (per hour or pro rata) | Budget cost |
| • Access time supervised by staff (per hour or pro rata) | Budget cost |
| • Photocopying staff time (per hour or pro rata) | Budget cost |
| • Per photocopy | Budget cost |
| • Duplicating a tape, film or computer information | Actual cost |
| • Delivery, packaging and postage | Actual cost |

Deposits

- | | |
|--|-----|
| • Advance deposit which may be required of the estimated charges | 25% |
| • Further advance deposit may be required to meet the charges for dealing with the application | 75% |
| • Pension concession | 25% |

7.3 Access Arrangements

Access to documents can be granted by way of inspection, a copy of a document, a copy of an audio or video tape, a computer disk, a transcript of a recorded, shorthand or encoded document from which words can be reproduced.

7.4 Notice of Decision

As soon as possible, but in any case within 45 days, you will be provided with a notice of decision which will include details such as:

- the date which the decision was made;
- the name and the designation of the officer who made the decision;
- if the document is an exempt document the reasons for classifying the matter exempt; or the fact that access is given to an edited document; and/or

- information on the right to review and the procedures to be followed to exercise those rights.

7.5 Refusal of Access

Applicants who are dissatisfied with a decision of the Council are entitled to ask for an internal review by the Shire. Applications should be made in writing within 30 days of receiving the notice of decision.

Applicants will be notified of the outcome of the review within 15 days.

Applicants can apply to the Information Commissioner for an external review, and details would be advised to applicants when the internal review decision is issued.

8 AMENDMENT OF COUNCIL RECORDS

A member of the public may gain access to Council documents to seek amendments concerning their personal affairs by making a request under the Local Government Act 1995. A member of the public may then request a correction to any information about themselves that is incomplete, incorrect, misleading or out of date.

To gain access to Council records, a member of the public must make a written application to the Freedom of Information Officer as indicated above outlining the records that he/she wishes to inspect.

Outcome / Strategy	Action	Comments	Assigned To	Status
1.1 - Health and family support services that are accessible and meet the needs of our community				
1.1.1 Advocate for medical and hospital services within the region				
1.1.1.1	Advocate for improved medical and hospital facilities in Albany and Denmark	Council Rep attends Health/HACC meetings.	Rob Stewart	Ongoing
1.1.1.2	Aim to at least retain and preferably increase health professional to population ratios in the district (doctors, dentists, other health professionals)	Plantagenet has eight doctors and registrars (not all full time) plus physios, pathology and dentist.	Rob Stewart	Ongoing
1.1.1.3	Establish a relationship with medical and hospital services in the region	Member of the Multipurpose Service Group meeting qtrly to discuss Local and Regional health service provision. Attended Plantagenet-Cranbrook Health Service planning consultation 25 June 2014. Last MPS meeting held 24 March 2015, attended by Community Development Officer.	Fiona Saurin	Ongoing
1.1.2 Advocate for health and family support services				
1.1.2.1	Assist Government Departments to promote their health and family support services	Youth Inter agency Committee, GS Human Service Forum membership. Run family support related programs at the library. MCS attended health promotions workshop on 10 Feb 2015 to discuss coordination of health promotions.	Fiona Saurin	Ongoing
1.1.3 Provide and promote childhood development services and facilities				
1.1.3.1	Address low Australian Early Development Index scores in the Shire	Consider ceasing formal involvement. As a local government there are other agencies better suited to address this. Ongoing brief though.	Rob Stewart	Ongoing
1.1.3.2	Support the provision of long day care services	Wanslea leases childcare facilities from Shire. Two family daycare services licensed by Shire. Partnering with Wanslea to access funding for business plan for new Early Childhood Education Centre.	Fiona Saurin	Ongoing
1.1.3.3	Support the provision of programs such as Playgroup, Toy Library and after school activities	Provide toy storage building to Toy Library that runs from CRC. Playgroup lease has been cancelled due to termite damage to ceiling and walls. Playgroup operating out of RSL leased site. Kids Club no longer running due to lack of numbers. School has applied for Sporting School funding for Semester 2, 2015.	Fiona Saurin	Ongoing
1.2 - Promote and enforce Public and Environmental Health Requirements				
1.2.1 Provide food premises inspections				
1.2.1.1	Ensure legislative requirements relative to public health are met		Peter Duncan	Ongoing
1.2.1.2	Prepare a Shire Environmental Health Plan that will provide guidance and standards such as frequency of inspections for food premises	Draft Report to the CEO for his review and comments / changes	Eric Howard	In Progress
1.2.1.3	Undertake inspections of food premises to ensure they are of a high standard		Peter Duncan	Ongoing
1.2.2 Provide public buildings inspections				
1.2.2.1	Ensure legislative requirements relative to public buildings are met	This will require on-going annual surveillance of public buildings at varying frequencies relative to public risk	Eric Howard	Ongoing
1.2.3 Undertake food safety and public health promotion				
1.2.3.1	Ensure outdoor dining and trading are conducted to the benefit of both retailers and the community	On-going surveillance and renewal of permits to operate annually	Eric Howard	Ongoing
1.2.3.2	Promote public health as an important community issue	Achieved via routine inspections and response to complaints or health hazards when required. Make presentations to community groups when requested	Eric Howard	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.2.4 Work with the State Government to control infectious diseases				
1.2.4.1	Address infectious diseases in accordance with the Health Act 1911 and Health Local Law 2008	Respond to infectious disease cases as and when required.	Eric Howard	Ongoing
1.2.4.2	Monitor notices issued by the Health Department and ensure whatever action required is carried out immediately	Respond to emerging issues as and when required	Eric Howard	Ongoing
1.2.5 React to emerging health threats				
1.2.5.1	Respond to emerging health threats when notified by the Health Department of WA	Respond to health threats as and when required in a timely manner	Eric Howard	Ongoing
1.3 - A cohesive and supportive community				
1.3.1 Promote and support community and cultural events				
1.3.1.1	Advocate for local hosting of regional events or components of regional events	Member of City of Albany ANZAC Centenary committee. Member of Great Southern Taste Committee.	Fiona Saurin	Ongoing
1.3.1.2	Encourage and support community groups to host public events	Financial Assistance Grants are available to community groups. Mt Barker Community Fair is supported by Shire staff. Have a Go Expo held on 1 April 2015 organised by Shire and Community College staff to encourage youth involvement with community organisations. Community supported as required.	Fiona Saurin	Ongoing
1.3.2 Promote and support the initiatives and achievements of our volunteers				
1.3.2.1	Encourage the delivery of volunteer training opportunities offered through the Club Development Officer program	Various training workshops including RSA, Treasurer and Strapping workshops. Good Sports workshops to be held in Denmark and is being promoted to Clubs in Plantagenet.	Fiona Saurin	Ongoing
1.3.2.2	Recognise volunteer contributions in the community	Volunteer BBQ to be held in November 2015.	Fiona Saurin	Ongoing
1.3.3 Work in partnership with community groups to assist in attracting new volunteers				
1.3.3.1	Consult regularly with community groups regarding volunteer requirements	Have a Go volunteer expo provides a forum for groups to promote volunteer opportunities. Successfully held on 1 April 2015. 300 students attended	Fiona Saurin	Ongoing
1.3.4 Actively promote and assist community groups and clubs				
1.3.4.1	Co-ordinate the promotion of community groups and clubs	Have a Go volunteer expo provides promotional opportunities for community groups. The Shire website promotes several community and sporting groups.	Fiona Saurin	Ongoing
1.3.4.2	Provide grant / funding assistance to community groups	Club Development Officer, Grants Officer and Community Development Officer support community groups access grants by promoting grants through email and Shire website and providing assistance with grant writing. Successfully applied for \$212,000 Lotterywest funding to undertake refurbishment of the District Hall.	Fiona Saurin	Ongoing
1.3.5 Review access to community services within the Shire				
1.3.5.1	Develop an understanding of the barriers to people accessing services	Disability Advisory Group meets on a minimum six monthly, or as needs basis to discuss service and access issues. Human Services Forum and Youth Interagency Committee also identify service issues. Shire supports Mt Barker Interagency Meetings with venue.	Fiona Saurin	Ongoing
1.3.5.2	Develop an understanding of the issues impacting on the delivery of services within the Shire	Quarterly GS Human Services Forum, Multipurpose Service six monthly meeting to discuss service delivery in Plantagenet Shire. AEDI working group to investigate service delivery for children 0-5 years.	Fiona Saurin	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.3.5.3	Review access to community services within the Shire	Recreation Centre Advisory Committee, community members and Community College representatives to discuss delivery of recreation programs. Interagency and Multipurpose Service meetings evaluate programs offered. Annual Club Development Officer email/phone survey regarding service delivery in club development area. Disability Advisory Group meets six monthly to discuss barriers to access to infrastructure and services.	Fiona Saurin	Ongoing
1.4 - Opportunities for development and participation of our youth				
1.4.1 Promote programs that assist in youth development and leadership				
1.4.1.1	Assist with the dissemination of information on youth development and leadership programs	Information of services relayed to Community College, staff and students. Plantagenet Skate Park Facebook pages kept current by Community Development Officer.	Fiona Saurin	Ongoing
1.4.1.2	Identify and support programs that assist in youth development and leadership	Shire has funded annual skate park coaching clinics, organised by Community Development Officer. School Chaplain supported with funding from Shire. Summer Discovery run from Library. Exploring partnerships to deliver Wriggle, Giggle and Grow program and Youth Art support programs.	Fiona Saurin	Ongoing
1.4.2 Provide and promote appropriate and accessible facilities and activities for youth				
1.4.2.1	Promote existing programs and identify gaps in service provision	Club Development Officer annual survey to measure gaps and efficacy of existing services and identify trends that will inform future service delivery. Regular community updates in Plantagenet News and Shire flyer and Shire of Plantagenet Website. Rec.Centre Operational Review being undertaken to evaluate service delivery.	Fiona Saurin	Ongoing
1.4.3 Support youth training and employment programs				
1.4.3.1	Encourage the hosting of apprenticeships and traineeships in the district	Workplace learning placements at the Recreation Centre and Library. Shire works with Registered Training Organisations to support promotion of apprenticeships and traineeships.	Fiona Saurin	Ongoing
1.4.3.2	Support the delivery of post secondary education in the district	Regular communications with registered training organisations to support delivery of post secondary education. GSIT lease at CRC negotiated by Shire.	Fiona Saurin	Ongoing
1.5 - Recreation, sporting and leisure facilities that support the wellbeing of the community				
1.5.1 Maintain and improve sporting and recreation facilities in the District based on catchment needs				
1.5.1.1	Address recommendations from the Mount Barker and Kendenup Sport and Recreation Plans including development of new infrastructure	Sounness Park development in accordance with Mount Barker Recreation Plan. Kendenup skate park, half court and playground in accordance with Kendenup Recreation Precinct Plan. Meetings undertaken with Kendenup community to explore potential community facility redevelopment.	Fiona Saurin	Ongoing
1.5.1.2	Develop a playground upgrade and replacement strategy	Audits complete, strategy to be developed.	Dominic Le Cerf	In Progress
1.5.1.3	Encourage the development of a regional recreation plan	The Shire has been involved in providing information for the Regional Recreation Plan based on our long term financial plan and community strategic plan.	Fiona Saurin	Ongoing
1.5.1.4	Identify opportunities for co-hosting and rationalisation of recreation facilities	Sounness Park development and formation of a combined sporting association to manage infrastructure sharing. Kendenup Agricultural Hall redevelopment will result in rationalisation of existing facilities into one building. These projects are in line with the regional recreation plan. Frost Park User group meeting to discuss facility sharing between eight users.	Fiona Saurin	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.5.2 Promote sporting, recreation and leisure facilities and programs in the District				
1.5.2.1	Encourage and support the establishment of new sport and recreation clubs in the district	Club Development Officer supports the establishment and development of new sporting clubs including the Plantagenet Sporting Club. Kidsport program offers vouchers to support participation in sporting clubs through subsidies. The Shire website has a list of all known sporting and recreation clubs in the district to promote membership and participation.	Fiona Saurin	Ongoing
1.5.2.2	Establish a marketing strategy based on optimising use of facilities and increasing program attendances	Barkers Biggest Loser and Sporting Schools have been implemented to increase attendances at the recreation centre. An operations review is being undertaken to evaluate current programs that will inform future programming.	Fiona Saurin	Ongoing
1.5.2.3	Help develop clubs and organisations to cater for increasing attendances	Club Development Officer supports clubs to meet increased demand. Department of Sport and Recreation funding promoted to meet demand of Kidsport program.	Fiona Saurin	Ongoing
1.5.2.4	Identify and develop a database of facilities and services in the district and their use	Needs Analysis undertaken in 2008 that identified all facilities and clubs future needs. Annual Club audit is undertaken by Club Development Officer to address and shortfalls and trends within recreational service delivery.	Fiona Saurin	Ongoing
1.5.3 Develop Souness Park as the primary ball sports facility in the District				
1.5.3.1	Progress and source funding opportunities for Stages 2 & 3 of the redevelopment of Souness Park	Successful funding applications submitted to Dep't of Sport and Recreation (\$450,000). Dep't for Infrastructure and Regional Development (1,004,300). SDC and Dept of Regional Development CLGF (\$593,798) approved for Stages Two and Three.	Fiona Saurin	Complete
1.5.3.2	Progress the design and construction of Stage 1 of the redevelopment of Souness Park	Stage 1 of Souness Park Completion Certificate issued on 15/3/14. Final fit out complete.	Fiona Saurin	Complete
1.5.4 Promote the development of Frost Park as a major equine centre in the Great Southern Region				
1.5.4.1	Lobby RWWA for financial assistance for racecourse developments	Lobbying activities are taking place with RWWA and Minister for Racing and Gaming.	Fiona Saurin	Ongoing
1.5.5 Improve and promote Recreation Centre services and programs to encourage increased patronage				
1.5.5.1	Maintain positive relations with the Department of Education and Training regarding joint management of Recreation Centre	Site trip every 6 months with Dept of education and training staff. A good relationship has been fostered with DET. Ongoing issues with leaks in roof is being worked through with DET	Fiona Saurin	Ongoing
1.5.5.2	Prepare and implement Business Plan for the Recreation Centre	Operational Review has commenced to inform Business Plan.	Fiona Saurin	Ongoing
1.5.6 Maintain a safe pool facility and enhance aquatic programs to encourage increased patronage				
1.5.6.1	Maintain and promote the Shire's pool facilities and programs	Inflatable obstacle course purchased for pool.	Mark Bird	Ongoing
1.6 - Quality of life for the aged				
1.6.1 Advocate the provision and promotion of services and facilities that meet the needs of the aged				
1.6.1.1	Support the delivery of programs for the aged	Meet with HACC on an as needed basis to discuss aged care services. Library supports Overton and Langton Lodges with a delivery service to the facilities. Shire supports Speedsters with free venue hire.	Fiona Saurin	Ongoing
1.6.2 Support quality accommodation for the aged				
1.6.2.1	Support the provision of quality accommodation for the aged	Council has supported PVH with self supporting loan for the independent living accommodation and support with funding applications, where necessary.	Fiona Saurin	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.6.3 Support the provision of active ageing activities for seniors				
1.6.3.1	Support the provision of active ageing and social activities for all seniors	Shire supports Speedsters with Financial Assistance Grants. The rec. centre runs heartmoves and living longer, living stronger for older people.	Fiona Saurin	Ongoing
1.7 - Quality of life for the disabled				
1.7.1 Provide and promote services and facilities that meet the needs of disabled persons				
1.7.1.1	Meet with community members to identify gaps in service and facility provision	Disability Advisory Group meets a minimum of every six months with community, Shire and Disability Services Commission representatives.	Fiona Saurin	Ongoing
1.7.1.2	Support the provision of services for disabled people in the district	Disability Advisory group meets on a six monthly basis to review service provision and infrastructure. The Shire has adopted the Disability Action and Inclusion Plan for the Shire which the Community Development Officer evaluates to ensure we are meeting our targets as identified in the plan. DAIP has been updated to include Outcome 7 addressing employment of people with a disability. 2014/2015 Annual report on the DAIP has been submitted.	Fiona Saurin	Ongoing
1.7.2 Implement the Shire's Disability Access and Inclusion Plan				
1.7.2.1	Progress the Shire's Disability Access and Inclusion Plan and review annually	The Community Development Officer ensures the Shire meets the Disability Commission deadlines for annual review and ensures progress is made in line with targets set.	Fiona Saurin	Ongoing
1.8 - Cultural, arts and learning opportunities that contribute to vibrancy and diversity in the community				
1.8.1 Provide library services and programs that help improve literacy and community engagement				
1.8.1.1	Continue to support the provision of regional library services	Shire pays annual fee for regional library services and signs up to the regional library action plan.	Fiona Saurin	Ongoing
1.8.1.2	Embrace and investigate use of technology to provide services to customers	Worldshare library catalogue program. Running courses on the use of e-readers and downloadable e-books are available from the library.	Fiona Saurin	Ongoing
1.8.1.3	Identify opportunities to develop library outreach programs and services	Library outreach services to the aged care facilities are ongoing.	Fiona Saurin	Ongoing
1.8.1.4	Promote library services to the community	Library email distribution list for notifications. News items are provided to the Plantagenet New and the Shire website to advertise upcoming events.	Fiona Saurin	Ongoing
1.8.1.5	Support the provision of library services that suit the needs of the community	Aged Care Service to Hospital residents. Weekly delivery of library materials by volunteer and staff member. Grant funding - Bendigo Bank - Summer Discovery - family focus, Children's Book Council - Children's Author visit during Book Week (August), LinkWest - Adult Learner's Week (September), WA Children's Week to purchase book for each attending family (October)	Kathryn Dye	Ongoing
1.8.2 Support programs that assist in developing lifelong learning opportunities				
1.8.2.1	Develop partnerships with educational institutions to create an 'environment of learning'	Visits to Mount Barker and Kendenup schools to deliver Better Beginnings program. Events for Mount Barker, Kendenup and Frankland schools to promote Children's Book Week. Dialogue with community, school leadership and early childhood service providers to develop relevancy in Summer Discovery Literacy program. Attendance of A Place for Learning workshops and Albany Early childhood service providers' meetings.	Kathryn Dye	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.8.2.2	Provide and support programs that support lifelong learning opportunities	WGG - waiting on new co-ordinator. Promoting principles in monthly pre-school story time. Summer Discovery funding applied for. Nominated for 2 library awards. Use reading guides published and online to evaluate junior fiction trends. Large Print and audio purchased through Webselect. Local account used for special bulk buys once a year. Staff trained on use of e-readers and online audio book program. EZProxy program to be implemented to facilitate use of e-resources. Specific outreach showcasing e-resources during Adult Learners' Week	Kathryn Dye	Ongoing
1.8.2.3	Support education programs with Library resources	Better Beginnings resources have been cataloged to allow families to borrow kit materials. Toy Library donated additional educational resource kits to library March 2014. A Smart Start partnership through regular meetings and shared events. Patrons encouraged to express need for particular resources: we now purchase early readers and materials for English language students, for instance. Promotion of educational e-resources - free internet use in library.	Kathryn Dye	Complete
1.8.3 Support the provision of appropriate, accessible arts facilities and activities to encourage artistic and cultural expression				
1.8.3.1	Encourage the maintenance and restoration of the museum, art gallery and items of historical significance to the Shire	Annual funding is provided to the museum and support is provided to this group for funding applications. Mitchell House is leased to the Mount Barker Arts Group.	Fiona Saurin	Ongoing
1.8.3.2	Maintain and promote the Shire's art collection	The Claude Hotchin Art pieces are displayed at the Library and the Shire acquisitive award is displayed in the Community Resource Centre.	Fiona Saurin	Ongoing
1.8.3.3	Support the exhibition of cultural and artistic activities within the Shire	Cut out chickens are appearing in shop windows to note a major local industry 'Kendenup Chickens'. We support Taste each year with a donation (2013/14 \$5,000.00) run by Denmark Tourism Inc. We provide subsidised rent for Mitchell House to Plantagenet Arts Council. We support annual photographic exhibition in Town Hall by donating hire of Town Hall. Some chickens have been installed in main street businesses liaising with local artist for sculpture commission.	Rob Stewart	Ongoing
1.8.4 Include arts and cultural considerations in all aspects of urban and social planning				
1.8.4.1	Consider arts and cultural considerations in all aspects of urban and social planning		Peter Duncan	Not Started
1.8.5 Promote and support community and cultural events				
1.8.5.1	Support and encourage events and festivals to be hosted within the Shire	Support is provided to event organisers with risk management plans, funding support is provided through Financial Assistance grants and support to access funding is available as required.	Fiona Saurin	Ongoing
1.9 - A safe Plantagenet				
1.9.1 Provide animal control in accordance with legislative requirements				
1.9.1.1	Educate the community regarding rules and requirements associated with keeping animals in rural and urban areas	Media campaign on new Cat Laws. Sourced Government funding to subsidize cat sterilisation.	Steve Player	Ongoing
1.9.1.2	Enforce animal controls in order to maintain public safety	Relationship with vets regarding putting down cats. Cat traps in place. Gazettals in place. Fees and Charges in place. Staff training carried out. New Cat Act has had a significant impact on number of requests to pick up and destroy cats. Construction of Cat Pound completed and operational. All equipment purchased. Some further tidy up around grounds required.	Steve Player	Ongoing
1.9.2 Support the community in emergency and fire management planning, preparedness, response and recovery				
1.9.2.1	Develop partnerships with hazard management agencies to help plan for emergency events	Due to uncertainty of building required DFES notified of delay, working in conjunction with DFES manager to ensure item is not forgotten.	Jo Weekes	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
1.9.2.2	Educate the community in matters of emergency prevention and preparedness	Fire break committee finalised notice for 2015/16 fire season with name change to fire mitigation notice, awaiting for them to come back from printers for distribution.	Jo Weekes	Ongoing
1.9.2.3	Maximise community safety through the management of the risks associated with fire, natural events and large scale emergencies	Scheduled maintenance completed for the 2014/15 season.	Jo Weekes	Ongoing
1.9.2.4	Support the position of Community Emergency Services Manager in achieving the actions and goals detailed in the Business Plan	Business Plan updated in 2013 and CESM reports against the milestones every six months. Continuation of the CESM position is being negotiated through an MOU and Business Plan with DFES.	Fiona Saurin	Ongoing
1.9.3 Promote and support planning and activities that encourage a safe and responsible community				
1.9.3.1	Promote the Shire as a Tidy Town and encourage community ownership	There appears to be little support for Tidy Town initiatives. Nevertheless, we hire a street sweeper machine three or four times a year to sweep CBD and some residential streets of Mount Barker. We have entered Tidy Towns in the past but this was due to an individual Councillor pushing the concept. We have performed well when we have entered. For success we would have to designate funding. Consider pulling out if no funding forthcoming.	Rob Stewart	Ongoing
1.9.3.2	Support initiatives to improve community safety	Sixteen CCTV cameras installed in CBD linked directly to police station. Continue to seek funding for more cameras to take in a greater area of CBD.	Rob Stewart	In Progress
1.9.4 Advocate for appropriate lighting in streets and public places				
1.9.4.1	Ensure Western Power is notified of street light faults	Six weekly street light inspection by Ranger, issues reported to Western Power as they arise	Fiona Saurin	Ongoing
1.9.4.2	Seek funds for appropriate lighting in public places	Lighting installed at Wilson Park and Tourist Information centre.	Fiona Saurin	Ongoing
1.9.4.3	Ensure appropriate street lighting is provided in new and existing developments		Peter Duncan	Ongoing
1.9.5 Continue to develop CCTV coverage in Mount Barker				
1.9.5.1	Maintain and expand CCTV initiative, including Mount Barker Railway Station	Will be seeking a budget allocation in 2015/2016 budget to attract grant funding for CCTV. Funding not included in 2014/2015 budget. Numbers of cameras now 16.	Rob Stewart	In Progress
2.1 - Long term planning and development guided by the Planning Vision				
2.1.1 Review, update and implement the Planning Vision				
2.1.1.1	Monitor the Council's Planning Vision as a Planning Scheme Policy to guide growth 20 years and beyond	Councillors workshop 17 September 2013. Public advertising Council 4 February 2014 - adjourned for workshop. Councillors workshop 4 March 2014. Councillors workshop scheduled for 25 March 2014. Council adopted the updated vision on 29 April 2014 as TPS Policy 18.1. Policy still operational.	Peter Duncan	Complete
2.1.2 Adopt a regional approach to planning and development issues				
2.1.2.1	Actively work with neighbouring Councils on a regional approach to planning and development issues	A Lower Great Southern Planners network is meeting occasionally	Peter Duncan	Ongoing
2.1.3 Collaborate with the State Government to ensure that local planning development and long term growth needs are met				
2.1.3.1	Ensure that local planning development and long term growth needs are met		Peter Duncan	Ongoing
2.1.3.2	Prepare a Mount Barker Townsite Strategy for long term growth		Peter Duncan	Not Started

Outcome / Strategy	Action	Comments	Assigned To	Status
2.1.4 Encourage and promote the use of good agricultural land for food production				
2.1.4.1	Encourage and promote the use of agricultural land with good soil and water for food production	In Planning Vision. Awaiting support letter from DAFWA to the 40ha intensive agricultural areas. Semi support letter received. Planning Vision updated in April 2014 to increase minimum lot sizes. Revised document referred to DAFWA on 2/5/14. No response at 16/7/14. Still no response at 20/2/15.	Peter Duncan	Ongoing
2.2 - Appropriate development which is diverse in nature and protects local heritage				
2.2.1 Encourage appropriate major land developments				
2.2.1.1	Provide supportive planning and development guidance and liaison on appropriate major land developments		Peter Duncan	Ongoing
2.2.2 Ensure quality, consistent and responsive development and building assessment approval processes and enforcement				
2.2.2.1	Educate the public about the need for building permits	Adverts about the need for Planning Consent and Building Permits have been in the press	Alan Watkins	Ongoing
2.2.2.2	Ensure all conditions relative to building permits are complied with		Cobie MacLean	Ongoing
2.2.2.3	Ensure building permits are issued in a timely and efficient manner		Peter Duncan	Ongoing
2.2.2.4	Guide local development in accordance with the Planning Scheme		Peter Duncan	Ongoing
2.2.2.5	Promote and encourage local development compliance with the Planning Scheme	Advertisements about the need to apply for PC and BP regularly run in press.	Peter Duncan	Ongoing
2.2.3 Actively work with other government bodies on state, regional planning and development issues				
2.2.3.1	Prepare a comprehensive Planning Scheme Policy on advertising signage over the Shire Area	Planning Scheme Policy complete.	Peter Duncan	Complete
2.2.4 Actively work with other government bodies on state, regional planning and development issues				
2.2.4.1	Work with other government bodies on state, regional planning and development issues	DoP reviewing the Lower Great Southern Strategy from 2007. Early comments provided on draft in February 2015. Copy of edits in information bulletin for 3/3/15. Copy of edited draft to Councillors in April 2015.	Peter Duncan	Ongoing
2.2.5 Encourage industry, business and residential development that is consistent with the individual character of towns				
2.2.5.1	Encourage development that is consistent with the individual character of towns	In Planning Vision	Peter Duncan	Ongoing
2.2.6 Support the conservation and maintenance of heritage buildings, heritage items and places of interest				
2.2.6.1	Support and promote Shire's Museum	Museum is promoted on Shire website. Support is provided to museum members with funding applications as required	Fiona Saurin	Ongoing
2.2.6.2	Recognise and protect Aboriginal and European heritage places throughout the Shire		Peter Duncan	Ongoing
2.2.6.3	Identify and conserve places of cultural heritage significance	Wooenellup heritage bridge being maintained.	Dominic Le Cerf	Complete
2.2.7 Support the development of a comprehensive long term regional planning strategy for the Great Southern Region prepared under the supervision of a regional planning committee				
2.2.7.1	Support a comprehensive long term regional planning strategy prepared under the supervision of a regional planning committee which involves local government planners	Awaiting action by the WAPC but very unlikely to occur. Surprise - draft Regional Framework released 27/3/14. No local Gov't planners involved in the doc preparation! Detailed submission sent 4/6/14. Review of LGSS of 2007 is about to start as it is required by the Framework draft. Framework still to be released at 20/2/15. See comments above about edits to draft LGSS provided in February 2015. Framework still not released. It will be out of date when it is released.	Peter Duncan	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
2.2.8 Control extractive industries				
2.2.8.1	Ensure that all extractive industries are in compliance with the Extractive Industries Local Law 2008 and the Planning Scheme		Peter Duncan	Ongoing
2.3 - Pleasant streetscapes, open spaces, parks and gardens				
2.3.1 Manage and maintain the Council's parks, gardens and open space at appropriate standards				
2.3.1.1	Establish outdoor amenities that suit the needs of the community in a safe and pleasant manner	Sign Audit is complete. To be implemented.	Dominic Le Cerf	Ongoing
2.3.1.2	Maintain parks, gardens and open space at standards acceptable to the community	Playgrounds are maintained weekly and audits are carried out quarterly.	Dominic Le Cerf	Ongoing
2.3.1.3	Progress the development of Centenary / Wilson Park in accordance with the Master Plan	Works are complete at Wilson Park, Stage one of the War Memorial is complete and stage 2 in the process of being upgraded - due for completion at the end of October 2015.	Dominic Le Cerf	In Progress
2.3.2 Develop, maintain and enhance town streetscapes and public spaces				
2.3.2.1	Promote and design the upgrading of public spaces		Peter Duncan	Ongoing
2.3.3 Provide appropriately maintained cemeteries for our community				
2.3.3.1	Administer the Shire's cemeteries in accordance with relevant legislation and modern practices	Redesign of Section E of the cemetery to an east-west alignment and incorporate natural earth burial sites completed. New garden beds and concrete plinth have been installed. Working on Guidelines for Cemetery Administration	John Fathers	Ongoing
2.3.3.2	Ensure all cemeteries are managed in accordance with established plans and industry standards and maintained and approved in accordance with all necessary legal and administrative requirements	Maintenance is carried out fortnightly and meets the required standards.	Dominic Le Cerf	Ongoing
2.3.4 Encourage the development of trails in line with the Trails Master Plan				
2.3.4.1	Seek funding to progress the development of priority trails identified in the Plantagenet Trails Masterplan (Wildflower Walk Trail and Tower Hill Trail)	Detailed design plans have been developed, funding has yet to be applied for.	Fiona Saurin	Ongoing
2.4 - Safe and reliable transport infrastructure				
2.4.1 Maintain and further develop roads and pathways at appropriate standards				
2.4.1.1	Construct and maintain Shire roads and associated infrastructure to the standard adopted by the Council and in accordance with requirements of State agencies	This is done as required and with available funds.	Dominic Le Cerf	Ongoing
2.4.1.2	Encourage the establishment, promotion and resourcing of appropriate dual use path facilities		Peter Duncan	Not Started
2.4.1.3	Ensure the Council's ongoing access to materials for the construction and maintenance of its road network	Materials for construction continue to be sourced - regular planning sessions with works staff aid the gain of required materials.	Dominic Le Cerf	Ongoing
2.4.1.4	Identify outstanding road encroachments and rectify	Currently there is approximately 25 encroachments identified to be Rectified. Council has reserve funds to address this matter.	Dominic Le Cerf	Not Started
2.4.1.5	Identify the need for road resumptions for future road construction and maintenance and instigate those resumptions	None identified as priority for Council needs.	Dominic Le Cerf	Not Started
2.4.1.6	Maintain and improve constructed footpath infrastructure	Allocation to the annual budget of approximately \$50k to upgrade and maintain footpaths is spent each year.	Dominic Le Cerf	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
2.4.2 Maintain Shire drainage systems				
2.4.2.1	Identify and record existing drainage systems to provide the basis for future infrastructure requirements	As construct drawing are completed as required and drainage concerns are addressed with drainage maintenance funds each year.	Dominic Le Cerf	Ongoing
2.4.2.2	Manage drainage infrastructure in a manner which minimises flooding on private property and public infrastructure	As required.	Dominic Le Cerf	Ongoing
2.4.3 Provide appropriate on-road and off-street car parking as well as parking control activities				
2.4.3.1	Enforce parking restrictions in controlled areas	Ranger Services undertakes irregular parking inspections. Parking signage to be renewed in 2015/2016.	Fiona Saurin	Ongoing
2.4.3.2	Review the provision of on and off street parking		Peter Duncan	Not Started
2.4.4 Investigate and respond to road safety and traffic issues throughout the District				
2.4.4.1	Support the Roadwise Program	Support Roadwise Committee. Supported Albany Highway school crossing. Driver Reviver on long weekends.	Rob Stewart	Ongoing
2.4.4.2	Effectively communicate with external agencies as required	As required.	Dominic Le Cerf	Ongoing
2.4.4.3	Ensure both temporary and permanent road closures are processed and approved in accordance with all necessary legal and administrative requirements	As required.	Dominic Le Cerf	Ongoing
2.4.5 Maintain and control street signs, banners and directional signage				
2.4.5.1	Ensure that all signs and other road safety devices are adequately maintained and replaced if showing signs of deterioration or damage	This is an area that works staff do try to ensure is done to a high standard.	Dominic Le Cerf	Ongoing
2.4.5.2	Ensure the provision of directional, service and tourism signage, is acceptably integrated into the urban and rural landscape and the amenity of the locality is maintained and protected	Continues to evolve.	Dominic Le Cerf	In Progress
2.4.5.3	Encourage the display of promotional banners in Lowood Road and other places as appropriate	Promotional Banner policy has been reviewed. Several community groups use the banner poles on a regular basis.	Fiona Saurin	Ongoing
2.5 - Council buildings and facilities that meet community needs				
2.5.1 Ensure Council buildings, facilities and public amenities are provided and maintained to an appropriate standard				
2.5.1.1	Ensure all Council buildings are maintained and secured to defined service levels (In line with Asset Management Plan and Building Maintenance Program)		Alan Watkins	Ongoing
2.5.2 Develop new buildings and facilities in accordance with asset management principles and based on a planned and prioritised approach				
2.5.2.1	Ensure new Council buildings are planned and constructed in line with policy and fit for purpose		Alan Watkins	Ongoing
2.5.3 Continue to investigate opportunities to rationalise or devolve obsolete buildings and other assets				
2.5.3.1	Pursue rationalisation of old halls and other buildings, in line with Community Halls and Buildings Policy	Resolution to demolish Rocky Gully Hall. No funds allocated 2014/2015. Woonellup hall now leased. Pursuing lease of Mount Barker Hall to Plantagenet Players.	Rob Stewart	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
2.6 - Assets and infrastructure managed over the long term to meet current and future needs				
2.6.1 Develop and implement long-term Service and Asset Management Plans for all Council assets, having regard for current and future asset needs and the Shire's long-term financial plan				
2.6.1.1	Implement Asset Management Framework and Principles	Opus engaged to assist with Roads, Drainage and Footpath valuations. Valuations fully complete and incorporated into financials.	John Fathers	Ongoing
2.6.1.2	Investigate development options for Council owned land and buildings	Primary initiative is development of depot land as industrial through Landcorp. Costs for government department conditions may prevent conclusion.	Rob Stewart	In Progress
2.6.1.3	Ensure the Council has an efficient and cost effective light fleet management program	In line with Council policy.	Dominic Le Cerf	Ongoing
2.6.1.4	Ensure the Council has an efficient and cost effective plant and machinery management program	As required.	Dominic Le Cerf	Ongoing
2.6.2 Maintain effective liaison with other levels of government and regional bodies to ensure coordinated provision of regional infrastructure				
2.6.2.1	Maintain effective liaison with other levels of government and regional bodies to ensure coordinated provision of regional infrastructure	Note VROC and ongoing liaison with Ministers and local reps.	Rob Stewart	Ongoing
2.7 - Protection of natural environment				
2.7.1 Provide effective environmental management and maintenance of the Council's land and reserves				
2.7.1.1	Ensure that drainage and road design does not adversely impact on the natural environment	All works are carried out in accordance with appropriate legislative requirements.	Dominic Le Cerf	Ongoing
2.7.1.2	Ensure the Council maintains control over the erection of gates and stock grids across road reserves within the Shire	As required.	Dominic Le Cerf	In Progress
2.7.1.3	Identify and monitor areas affected by salinity impacting on Council land	Item has not commenced, need environmental expertise and funds.	Dominic Le Cerf	Not Started
2.7.1.4	Maintain the Council's land and reserves in accordance with relevant legislation	As required.	Dominic Le Cerf	In Progress
2.7.1.5	Maintain the natural values present on bush reserves controlled by the Shire	Item has not commenced, need environmental expertise and funds.	Dominic Le Cerf	In Progress
2.7.1.6	Maintain undeveloped Council reserves to the standard adopted by the Council	Item has not commenced, need environmental expertise and funds.	Dominic Le Cerf	Not Started
2.7.1.7	Minimise long-term financial impacts from salinity due to the shortened life span of infrastructure assets Infrastructure assets include roads, bridges, drainage systems, service utilities and buildings	Item has not commenced, need environmental expertise and funds.	Dominic Le Cerf	Not Started
2.7.1.8	Rehabilitate all exhausted gravel pits	This is ongoing, many historic pits that have been used for gravel/sand extraction that need rehabilitating. To date only pits that the DER requests the Shire to reinstate are reinstated. All new pits are reinstated or rehabilitated as per an agreement with landholders.	Dominic Le Cerf	Ongoing
2.7.2 Support the management of feral animals				
2.7.2.1	Ensure pest control is a component of long-term sustainable management	Baiting and shooting vermin at waste sites occurs, other sites are sprayed as required.	Dominic Le Cerf	Ongoing
2.7.2.2	Support programs to control and / or eradicate feral animals throughout the Shire	Ongoing administrative support of Feral Pig Eradication Group	John Fathers	Ongoing
2.7.3 Reduce the incursion of weeds on Council controlled roads and reserves				
2.7.3.1	Develop a Shire of Plantagenet Weed Strategy	Item has not commenced, need environmental expertise and funds.	Dominic Le Cerf	Not Started

Outcome / Strategy	Action	Comments	Assigned To	Status
2.7.4 Promote and support community based environmental initiatives and protections				
2.7.4.1	Ensure no unauthorised clearing occurs within the Shire	If and or when this occurs, DER is informed, Shire staff trained to know where they can clear.	Dominic Le Cerf	Ongoing
2.7.4.2	Manage natural resources in a sustainable manner on land owned or vested with the Council	Item has not commenced, need environmental expertise and funds.	Dominic Le Cerf	Not Started
2.8 - Awareness of and appropriate response to effects of climate variation				
2.8.1 Support community education and promotion of energy and water efficiency				
2.8.1.1	Work with relevant organisations to hold a program of workshops to encourage more sustainable practices around the home	Investigating VROC waste initiative. Introduction of kerbside recycling and 120 litre rubbish bins.	Rob Stewart	Ongoing
2.8.2 Investigate and adopt energy efficiency practices in Council operations				
2.8.2.1	Ensure energy efficiency is a consideration in new building construction		Alan Watkins	Ongoing
2.8.3 Investigate green energy initiatives				
2.8.3.1	Integrate sustainability into all aspects of the Shire operations	Commission of Audit underway.	Rob Stewart	In Progress
2.8.4 Consider climate variability in planning matters to minimise impact on the natural environment				
2.8.4.1	Develop management plans that improve the performance of Council operations to address global warming	Carbon IQ plan now to hand. Report has been to the council. Note proposal to install Photo Voltaic Cell panels on roof of Admin Building.	Rob Stewart	Ongoing
2.9 - Integrated waste management				
2.9.1 Undertake rubbish collection services in Mount Barker, Kendenup and Narrikup townsites				
2.9.1.1	Provide an efficient and economic waste collection and disposal service that is readily accessible to commercial and domestic properties in Mount Barker, Kendenup, Narrikup and Rocky Gully townsites	Contract in place with Warren Blackwood Waste to carry out this service. Contract expires in September 2014.	Dominic Le Cerf	In Progress
2.9.2 Manage existing waste disposal sites and transfer stations in accordance with legislative requirements				
2.9.2.1	Ensure the Shire's waste management sites are environmentally compliant	This is as per the licence condition with the DER. Need more environmental expertise to ensure future compliance as the reporting requirements continue to increase.	Dominic Le Cerf	Ongoing
2.9.2.2	Provide a liquid waste facility that is readily accessible to all stakeholders	Ponds are installed and just need fencing to be installed around the perimeter.	Dominic Le Cerf	In Progress
2.9.2.3	Provide waste facilities that are readily accessible to all stakeholders	All waste site are easily accessible, clean and have appropriate infrastructure to ensure waste is disposed of correctly and safely.	Dominic Le Cerf	Ongoing
2.9.2.4	Undertake appropriate forward planning to meet the Shire's long-term waste disposal needs	In the process of dealing with DER for 1) A land swap with land to the south of the site for land on the east of the site (DER land); and 2) Land filling the west of the site - works approval has been applied for.	Dominic Le Cerf	In Progress
2.9.3 Develop and implement integrated waste management programs in line with the State Government's waste management principles				
2.9.3.1	Promote waste minimisation through education and improved infrastructure and resources within waste management sites	All sites have been upgraded with the use of VROC funds and regular advertising occurs to inform residents of what to recycle. Advertising is by the waste contractor and in the Plant News.	Dominic Le Cerf	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
2.9.4 Investigate regional waste management co-operation opportunities				
2.9.4.1	Investigate possibility of regional cooperation for refuse disposal	This is now occurring at a VROC level. Tender documents almost complete.	Rob Stewart	In Progress
2.9.5 Investigate and implement recycling capability				
2.9.5.1	Develop recycling facilities and services	All sites accept Rocky Gully now have access to recycling facilities. Rocky Gully to have a recycle skip bin placed near the hall, similar to that at Narrikup.	Dominic Le Cerf	In Progress
2.10 - Efficient use and management of water resources				
2.10.1 Support development of sustainable potable water infrastructure				
2.10.1.1	Develop partnerships with State Government agencies to identify initiatives to reduce the use of reticulated potable water	August 2014. Met with Water Corp to discuss Community Water Plan. Application for funding has been made. Use of Bolganup Dam water for Souness Park	Rob Stewart	In Progress
2.10.2 Promote effective water management practices				
2.10.2.1	Implement strategies to conserve water, while still retaining amenity, sport and recreation and biodiversity outcomes	Hydraulic study completed for Souness / Frost Parks to determine water needs. Dams to be constructed in 2014/15 year.	Dominic Le Cerf	In Progress
2.10.2.2	Provide water standpipes in Mount Barker, Kendenup and Narrikup to support local residents and emergency services requirements	As required.	Dominic Le Cerf	Complete
2.10.3 Investigate waste water re-use				
2.10.3.1	Investigate proposals for re-use of waste water	Discussions with Water Corp licensee have stalled. Discussions still ongoing with Health Department and Water Corp.	Rob Stewart	In Progress
2.10.4 Support a coordinated approach to water resource management, including drainage				
2.10.4.1	Support a co-ordinated approach to local water resource management, including drainage	Appropriate drainage infrastructure is being installed to better direct water to sites of benefit to the Shire. New kerbing, pipes etc installed with drainage maintenance funds.	Dominic Le Cerf	Ongoing
2.10.4.2	Support a co-ordinated approach to regional water resource management	Water Corp is kept informed of any issue the Shire has with their infrastructure and dial before digs are always undertaken to aid protection of this infrastructure.	Dominic Le Cerf	Ongoing
3.1 - Diverse, profitable and sustainable local business				
3.1.1 Promote the District as a good business destination				
3.1.1.1	Advocate for increased resources for business development	No success for local branch of CCI. Advertising board completed.	Rob Stewart	In Progress
3.1.1.2	Encourage business development within the district	Economic Development Plan in research phase. Collaborating with Albany and Denmark for Industrial Development plan.	Rob Stewart	In Progress
3.1.2 Encourage employment and training programs for local business				
3.1.2.1	Assist in the dissemination of information for employment and training programs for local business	We support Albany Enterprise Centre and CCI.	Rob Stewart	In Progress
3.1.3 Support the promotion and marketing of local businesses				
3.1.3.1	Where appropriate, assist with the promotion and marketing of local businesses	Grapes and Gallops. Porongurup Wine Show. QANTAS Wine Show. Rates prizes.	Rob Stewart	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
3.1.4 Promote the long term growth of the District				
3.1.4.1	Promote the long term growth of the District by encouraging diverse, profitable and sustainable business	Commencement of research phase of Economic Development Plan	Rob Stewart	In Progress
3.2 - A strong and diverse economic base				
3.2.1 Identify and attract value adding and compatible new industries to the region				
3.2.1.1	Facilitate the attraction of value adding and compatible new industries to the region	Key component of planned Economic Development Plan	Rob Stewart	In Progress
3.2.2 Promote and support local industry development initiatives, including export in partnership with the State Government and regional organisations				
3.2.2.1	Advocate the development of the Yerriminup Special Industrial Site	Met with Landcorp once in 2014 to discuss this. Consider purchase by the Council. have again met with Landcorp in 2015. Landcorp well disposed for council acquisition of Yerriminup.	Rob Stewart	In Progress
3.2.2.2	Recognise and develop Plantagenet's unique rural character	We need to define what this 'unique rural character' is. To be developed in Economic Development plan. Note also 'boutique food' through Curtin. Refer Marie Redman.	Rob Stewart	In Progress
3.2.3 Develop and review policy to facilitate and support business development and economic growth				
3.2.3.1	Prepare an economic development plan	Research Phase commenced.	Rob Stewart	In Progress
3.2.4 Advocate for downstream processing in established industries				
3.2.4.1	Advocate for downstream processing activities in the district such as a cattle abattoir	Have approached City of Albany for next economic visit to China. Discussed cattle abattoir with Minister for Regional Development. Seeking funding from GSDC for a feasibility study for cattle abattoir.	Rob Stewart	In Progress
3.2.5 Support the establishment of manufacturing businesses				
3.2.5.1	Ensure sufficient appropriately zoned land is available for manufacturing purposes	Landcorp deal for development of portion of depot land in progress. Private scheme amendments supported.	Rob Stewart	Ongoing
3.3 - A well-developed relationship with industry, commerce and government				
3.3.1 Develop, maintain and strengthen relationships with local businesses				
3.3.1.1	Develop and maintain a local business database	Need to clarify requirements with MCS.	Isabelle Draffehn	Not Started
3.3.1.2	Identify and promote various appropriate grant programs throughout the community	Club Development Network, Grants Officer and Community Development Officer all provide information to community organisations regarding appropriate grant programs through several means, email, newsletters and Shire website.	Fiona Saurin	Ongoing
3.3.2 Encourage and support the development of a local Chamber of Commerce				
3.3.2.1	Encourage the creation of a peak body for business development in Plantagenet	Commenced but little support by businesses.	Rob Stewart	Ongoing
3.3.3 Develop and maintain intergovernmental relationships				
3.3.3.1	Actively liaise with the GSDC regarding State initiatives that may benefit the region and Council initiatives that may benefit the region	Regular meetings with GSDC. CEO member of Workforce Alliance. CEO member of Great Southern Development Strategy Working Group.	Rob Stewart	In Progress
3.3.3.2	Develop mechanisms to ensure communication with government departments in the region	CEO member of Human Resources Forum which is made up of all Government departments.	Rob Stewart	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
3.4 - A strong tourism region				
3.4.1 Promote and support local and regional tourism initiatives				
3.4.1.1	Collaborate with tourism peak bodies to promote the region	We are now a member of Australia's South West peak tourism body. Regular liaison with both Mount Barker and Porongurup Tourism Associations. FAGS to both local groups. Development of Regional Tourism Organisation.	Rob Stewart	In Progress
3.4.1.2	Develop a regional tourism plan	Has been discussed with our neighbours (Albany and Denmark) and is likely to develop more after ANZAC Commemoration in 2014.	Rob Stewart	In Progress
3.4.2 Provide infrastructure and services to support tourism				
3.4.2.1	Provide infrastructure and services to support local tourism	Advertising Board completed and maintained. Dump Point Completed and maintained. Trailer parking provided. Bbqs provided. Free WiFi completed and maintained. Overflow camping for big events.	Rob Stewart	In Progress
3.5 - Appropriate infrastructure that supports sustainable economic development				
3.5.1 Promote release of serviced industrial, commercial and residential land				
3.5.1.1	Investigate release of serviced industrial, commercial and residential land with appropriate authorities	An ongoing situation with Landcorp. City of Albany coordinating Industrial Ecology Mapping with GSDC, Denmark and Plantagenet by consultants Pracsys - MDS and CEO meeting consultant on 23/2/15 following a joint meeting of all parties including Landcorp on 16/2/15. Still awaiting the release of the draft as at 7 July 2015.	Peter Duncan	Ongoing
3.5.2 Advocate for improved provision of utility services across the region				
3.5.2.1	Liaise with utility providers to ensure that adequate power, water and sewer services are available in Plantagenet	Encouraged construction of new water pipeline to Mount Barker. Nearly complete. Support new power pole program in Mount Barker. Supported Wind Turbine construction. Encouraged extension of effluent lagoons.	Rob Stewart	In Progress
3.5.3 Advocate for improved telecommunications infrastructure in the region				
3.5.3.1	Advocate for improved mobile telephone and broadband internet infrastructure in Plantagenet and the region	Have met with Telstra. Supported new mobile towers in Kendenup and Rocky Gully.	Rob Stewart	In Progress
3.5.4 Support development of a Regional Economic Development Strategy				
3.5.4.1	Liaise with neighbouring Councils and appropriate government departments on the development of a Regional Economic Development Strategy	This has been discussed with VROC councils as well as Albany and Denmark. Research phase for Regional Economic Development strategy started.	Rob Stewart	In Progress
3.5.5 Manage and maintain the Saleyards to ensure that the facility is successful and self-sustaining				
3.5.5.1	Ensure compliance with DEC environmental licence and other relevant requirements	DER Annual Report submitted in January 2015.	John Fathers	Ongoing
3.5.5.2	Manage and maintain the Saleyards in accordance with the Strategic Plan and Business Plan for the facility	New Pens - Entire new pen area largely complete as at January 2015. CCTV - Completed in late 2013. Ongoing issue with new camera for night time viewing to be resolved.	John Fathers	Ongoing
3.5.5.3	Market the Mount Barker Regional Saleyards as the best in Western Australia		John Fathers	Ongoing
3.5.5.4	Operate the Mount Barker Regional Saleyards as a self-sustaining business unit	A Strategic Plan and Business Plan for the Saleyards have been adopted.	John Fathers	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
3.6 - Sustainable population growth				
3.6.1 Attract new residents through promoting and marketing the benefits of living in the area				
3.6.1.1	Consider the diverse needs of various groups and communities in planning for the services required to cater for population growth	Needs survey undertaken across the Shire in 2012 which informed the Strategic Community Plan.	Fiona Saurin	Ongoing
3.6.1.2	Monitor Shire population and demographic statistics	Subscribe to demographic reporting. Population ID.	Rob Stewart	In Progress
3.6.1.3	Develop a sustainable population growth strategy	Forms part of Economic Development Strategy. Population increases just under 1% per year. Noted high population churn.	Rob Stewart	Ongoing
3.6.1.4	Encourage variety in land use and housing to promote a diverse population and stronger community	In Planning Vision	Peter Duncan	Ongoing
3.6.1.5	Investigate and promote housing development		Peter Duncan	Ongoing
4.1 - Effective governance and leadership				
4.1.1 Provide effective leadership for the community				
4.1.1.1	Inform and engage with the community	CEO member of Plantagenet News committee. CEO regular contributor to Plantagenet News. CEO talks on radio and television. Shire Flyer production. Attend community meetings.	Rob Stewart	In Progress
4.1.2 Ensure the corporate structure is aligned with the Shire's strategic direction				
4.1.2.1	Review the corporate structure in terms of the Shire's strategic direction	Occurs regularly. Most recently at Resolution 88/14. Note also creation of Finance Administration officer position.	Rob Stewart	In Progress
4.1.3 Ensure the Council's decision making process is effective and transparent				
4.1.3.1	Ensure that agendas and minutes are prepared and Council and Committee meetings are held in accordance with the appropriate legislation, local law and policies and corporate standards	This occurs.	Linda Sounness	Ongoing
4.1.4 Support strategic alliances, stakeholder forums and advisory committees that assist Shire in policy development and service planning				
4.1.4.1	Actively investigate resource sharing initiatives with VROC partners	Regional Council investigations. Waste Contract investigations. Sharing of Building Surveyor, Environmental Health Officer and Town Planning Officer.	Rob Stewart	In Progress
4.1.5 Strengthen the governance role of Councillors by informing, resourcing, skilling and supporting their role				
4.1.5.1	Undertake ongoing training for Councillors and senior staff emphasising the role of corporate governance	Training needs are identified as part of Development reviews. Councillors encouraged to undertake further study through WALGA. note policy review 31/3/15 Council meeting.	Rob Stewart	Ongoing
4.1.6 Provide administrative support to Shire for Governance functions				
4.1.6.1	Maximise awareness of and compliance with relevant legislation	Relevant staff receive Gov't Gazette. Legislative compliance policy in place.	John Fathers	Ongoing
4.1.6.2	Provide the Council and staff with policies that cover a range of issues that are not binding but provide a basis for determining individual applications or requests	All policies routinely reviewed very two years. Policies available on website.	Linda Sounness	Ongoing
4.1.6.3	Provide through delegation a mechanism to enable day to day business of the Council to be handled by the administration	Delegation Register updated by Council resolution 27 May 2014.	Linda Sounness	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
4.1.6.4	Ensure that a system of processes through which the Shire conducts its decision making and directs, controls and monitors the operation of the organisation is implemented and maintained	Note implementation of risk identification and policies. Note Annual Audit and increased scope of audit.	Rob Stewart	In Progress
4.1.7 Continue to support local government elections being conducted by an external body				
4.1.7.1	Ensure that the election of Councillors is conducted in accordance with the Local Government Act (1995) and other appropriate legislation	Contract out to Electoral Commission.	Rob Stewart	In Progress
4.2 - Effective engagement with the community and stakeholders				
4.2.2 Encourage and support local independent media				
4.2.2.1	Encourage and support the continuation of a local independent media presence	CEO member of Plantagenet News Committee. Advertise with Plantagenet News even though it's not registered as a newspaper.	Rob Stewart	In Progress
4.2.3 Develop positive relations with other Councils				
4.2.3.1	Encourage ongoing development and support of Southern Link Voluntary Regional Organisation of Councils	Support is continually encouraged. It is noted that some Councillors question our involvement.	Rob Stewart	In Progress
4.2.4 Promote the profile of the District and the Region at appropriate regional, State and Federal forums				
4.2.4.1	Develop the skills and information required for Councillors and senior staff to represent the interests of the Shire	CEO has undertaken public speaking skill development. D/CEO also doing as above. CEO has facilitated media release training for appropriate staff.	Rob Stewart	In Progress
4.2.4.2	Represent and promote the Council at appropriate regional, State and Federal forums	Shire president is WALGA State Councillor. CEO is member of Human Services Forum. CEO is member of LGMA.	Rob Stewart	In Progress
4.3 - Innovative and accessible customer services and information system				
4.3.1 Provide and promote responsive customer and licensing services				
4.3.1.1	Provide customer service to internal and external customers in line with the Customer Service Charter. Deliver timely, accurate and consistent information to our customers, ensure customer service is accessible and convenient to the whole community and maintain a positive image of the Shire.	This occurs.	Linda Sounness	Ongoing
4.3.2 Implement review processes in service delivery				
4.3.2.1	Implement review processes in service delivery on a regular basis and as needed	CEO has instigated a 'Commission of Audit'. CEO, DCEO and EO have visited Shire of Donnybrook to benchmark processes.	John Fathers	Ongoing
4.3.3 Ensure effective integration and management of information and communication technology systems				
4.3.3.1	Maintain and upgrade IT infrastructure to appropriate standards	GIS upgrade (Intramaps) completed in January 2015. Office 2010 rolled out in December 2014 / January 2015. iAmps (Agenda and Minute System) largely complete in February 2015. Civica Authority upgrade done May 2015.	John Fathers	Ongoing
4.3.3.2	Protect the Shire's IT Infrastructure from computer viruses and theft, vandalism, or breach of confidentiality by computer hackers. In addition, to ensure that corporate electronic records are adequately backed up and protected and able to be restored and re-deployed if required.	Better backup system for outcentres being investigated. Also Office 365 is also being investigated.	John Fathers	Ongoing
4.3.3.3	Provide a cost effective IT service which supports and provides efficiencies in internal procedures and work practices, enhances communication between staff, elected members and external stakeholders	iAmps (Agenda and Minute System) largely complete in February 2015. Civica Authority version 10 upgrade completed May 2015.	John Fathers	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
4.3.3.4	Provide a presence on the internet through the Shire web site in order to provide information to stakeholders, accept payment of accounts and general enquiries and to market the Shire and its activities.	This occurs.	John Fathers	Ongoing
4.3.3.5	Provide staff with efficient access to information, research material, government documentation and organisations.	All staff have access to computers with internet.	John Fathers	Ongoing
4.3.3.6	Provide the Council, staff and stakeholders with financial and other information relating to the operations of the Shire to satisfy legal requirements, facilitate an efficient decision making process and to assist managers and other staff in managing their business areas more effectively and efficiently.	Monthly financials presented to the Council. Crystal reports providing a range of financial information available for internal staff.	John Fathers	Ongoing
4.3.4 Increase use of new technology to engage with the public and keep them informed				
4.3.4.1	Investigate and utilise new technology to engage with the public	Investigations underway for website upgrades. Community consultation database in place and used for some activities.	John Fathers	Ongoing
4.4 - Effective integrated planning and reporting processes				
4.4.1 Develop, implement and maintain a Strategic Community Plan and Corporate Business Plan				
4.4.1.1	Comply with legislation for Plan for the Future	Plan for the Future largely undertaken through Community Strategic Plan.	Rob Stewart	In Progress
4.4.2 Develop, implement and maintain Asset Management Plans and the Long Term Financial Plan				
4.4.2.1	Ensure that the Council's non-current assets are correctly identified and recorded in our books of account and registers in accordance with legislation and user requirements	Asset register now reflects requirements of Fair Value Accounting requirements. Land and buildings were revalued in 2013/14. Parks and Other Infrastructure revalued as at 1/7/2014. These items have been entered into the Asset Register. Roads, Drains and Footpaths being revalued as at Feb/ March 2015.	John Fathers	Ongoing
4.4.2.2	Further develop Asset Management Planning beyond Stage 1.	Opus assisting the Shire with getting together information for Roads AMP. MWS has developed various policies in regard to road maintenance. DCEO and Building Surveyor working on Buildings AMP.	John Fathers	In Progress
4.4.2.3	Maintain the Long Term Financial Plan	2013-14 LTFP completed in June 2013. Plan has been updated for 2015/16 budget and updated annually thereafter.	John Fathers	Ongoing
4.4.3 Develop, implement and maintain other plans required by the Integrated Planning process				
4.4.3.1	Develop and maintain all other plans required by the Integrated Planning process, as identified	Workforce Plan completed in June 2013. LTFP completed in June 2013. Will be updated in conjunction with the annual budget in future. Stage 1 AMP Completed in May 2013. Individual plans now being progressed.	John Fathers	Ongoing
4.4.4 Implement Council wide performance management reporting				
4.4.4.1	Develop a benchmarking process	This matter has languished since initial foray by CEO	Rob Stewart	In Progress
4.4.4.2	Enable comparison of key performance indicators and overall performance with organisations undertaking comparable roles	No further than discussion with VROC. Note liaison with Shire Donnybrook-Balingup.	Rob Stewart	In Progress
4.5 - Skilled, committed and professional staff in a supportive environment				
4.5.1 Provide opportunities for the professional development of Shire staff members				
4.5.1.1	Attract, retain and develop staff that are best suited to the Shire	Development reviews undertaken for all staff every year. Modern, robust and transparent recruitment practices in place.	Donna McDonald	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
4.5.2 Ensure safe work practices through implementation of appropriate Occupational, Health, Safety and Welfare practices				
4.5.2.1	Aim to reduce Workers Compensation Claims cost and improve the level of workplace based rehabilitation	Member of Regional Risk Group.	Rob Stewart	In Progress
4.5.2.2	Maintain a safe working environment, ensuring legislative and internal compliance	Achieved then lost silver certification. We monitor incidents and accidents. Regular Occupational Health and Safety meetings with staff representation.	Rob Stewart	In Progress
4.5.3 Implement an appropriate staff performance appraisal and development systems linked to strategic and business plans				
4.5.3.1	Undertake annual development reviews of all staff	This occurs.	Rob Stewart	In Progress
4.5.4 Maintain and develop human resource management policies, procedures and systems for current and future workforce needs				
4.5.4.1	Ensure that recruitment, selection and induction of staff is carried out efficiently in accordance with the Workforce Plan	This occurs.	Rob Stewart	In Progress
4.6 - Effective and efficient corporate and administrative services				
4.6.1 Provide a full range of financial services to support Shire's operations and to meet planning, reporting and accountability requirements				
4.6.1.1	Ensure that the Shire's purchasing practises are in accordance with the Council's Purchasing Policy, relevant legislation and appropriate internal	This occurs. Policies in place and adhered to.	Rob Stewart	In Progress
4.6.1.2	Ensure the Audit function is carried out in accordance with legislative requirements	Interim Audit for 2014/2015 complete.	John Fathers	Ongoing
4.6.1.3	Ensure accounting systems provide accurate recording, management, security and reporting functions	Griffin Valuers were engaged to do Building's fair values which will enable asset register to reflect Year 2 requirements of Fair Value Accounting requirements. Asset register has been updated to reflect Year 1 and 2 requirements of Fair Value Accounting requirements (Plant and Land and Buildings).Also Stage 3 (Infrastructure) has been partially revalued - Awaiting Roads, Drains and Footpaths.	John Fathers	Ongoing
4.6.1.4	Ensure that all moneys owed to the Shire are collected in accordance with the Council's policies and all debtors are treated in a fair and equitable manner	A policy has been developed regarding the actions that will be taken against delinquent debtors. Further work required on procedures to support this policy.	John Fathers	Ongoing
4.6.1.5	Ensure that annual budgets are realistic, accurate, comply with legislation and achieve the aims established by the Council in its Long Term Planning documents	Budget for 2015/2016 has taken into consideration LTFP requirements.	John Fathers	Ongoing
4.6.1.6	Responsibly manage the Council's financial resources	Adequate financial controls and procedures in place. Processes managed in line with legislation, Council policy and procedures.	John Fathers	Ongoing
4.6.2 Develop and maintain Risk Management policies and procedures				
4.6.2.1	Develop policies regarding risk mitigation to satisfy new Local Government Act requirements	This is in Progress. Risk Policy to be considered by the Council August 2014. Now adopted. Responsibility of Audit Committee.	Rob Stewart	In Progress
4.6.3 Maintain, develop and monitor rating and property strategies				
4.6.3.1	Identify and resolve boundary encroachments which impact on Shire properties	Completing Kendenup Hall. Martin Street on hold. Narrikup Sports Oval subject to Native Title. Administration Office completed.	Rob Stewart	In Progress
4.6.3.2	Set fair and reasonable property rating levels, which aim to achieve equity in the maintenance of infrastructure between generations and maintain accurate rating roll records	Rural rating review not started.	John Fathers	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
4.6.3.3	Undertake reviews of street numbering where issues arise or as a result of infill development	Several roads in Mount Barker have been subject to re-numbering.	Leanne Briggs	Ongoing
4.6.4 Provide support services for works and plant operations				
4.6.4.1	Develop internal controls to protect and secure the Council's small plant and equipment	Remote cameras installed. Consider bar coding. Staff Exit Strategy notes small equipment.	Rob Stewart	In Progress
4.6.4.2	Ensure any private works undertaken by the Council are both cost effective and in accordance with the organisation's objectives	As per the Council's policy	Dominic Le Cerf	Ongoing
4.6.5 Staff remuneration and other benefits are accurate and paid in a timely manner				
4.6.5.1	Maintain and develop payroll systems and procedures	Appropriate procedures in place.	Donna McDonald	Ongoing
4.6.6 Ensure Shire's property, administration and records systems are managed effectively and efficiently				
4.6.6.1	Identify Grant Funding Opportunities as a means of financing (fully or partially) Council projects	Occurs as required. Shire is a member of a number of Grant notification website to keep the Shire abreast of any available funding for Council projects. Grants Officer maintains a grants register	Fiona Saurin	Ongoing
4.6.6.2	Ensure that streets, parks, buildings and other Council infrastructure are appropriately named		Amy Chadbourne	Ongoing
4.6.6.3	Ensure that the administrative functions are managed in an efficient and effective manner in accordance with the Local Government Act 1995	Audit Reg 17 policies being developed - Policies for Risk Management, Legislative Compliance and Internal Control done. Internal guidelines also complete. All adopted by the Council in November 2014.	John Fathers	Ongoing
4.6.6.4	Ensure that the Shire's infrastructure is prudently insured and that the Council possesses adequate coverage for risks such as public liability and workers compensation	Annual meeting held with LGIS insurer rep. Insurance details updated.	John Fathers	Ongoing
4.6.6.5	Ensure that the Shire's tendering and contracting practises are in accordance with the Council's Purchasing Policy, relevant legislation and appropriate internal controls	Tender policy and procedures in place.	John Fathers	Ongoing
4.6.6.6	Establish and maintain mechanisms of control with respect to records creation and appropriate preservation in accordance with legislative requirements	Regional archive repository in the Shire of Broomehill-Tambellup was completed in 2013/2014. Now operational and working well.	Roxanne Mills	Ongoing
4.6.6.7	Maintain accurate and complete documentation of the policies and records of the Shire	This occurs.	Roxanne Mills	Ongoing
4.6.6.8	Maintain registers as required by legislation	Strategic Risk Register has been developed is being regularly presented to the Audit and Risk Management Committee.	John Fathers	Ongoing
4.6.6.9	Maintain the Council's records of its freehold, vested and leased land	Valuation of freehold land complete. Insurance and Financial registers have been rationalised.	John Fathers	Ongoing
4.6.6.10	Provide appropriate office equipment to enhance the efficiency and effectiveness of the organisation	Development of a register of office equipment (other than consumables) has been completed.	John Fathers	Ongoing
4.6.6.11	Ensure that the Council's legitimate corporate interests are protected by seeking legal advice where appropriate	Delegated to CEO. Most recent is advice re surface of Sounness Park.	Rob Stewart	Ongoing
4.6.6.12	Improve the effectiveness and efficiency of the Council's management systems	Note advent of Commission of Audit by CEO.	Rob Stewart	Ongoing
4.6.6.13	Ensure public access to information or records held by the Shire meets legislative requirements	Records and registers available if required.	John Fathers	Ongoing

Shire of Plantagenet
Financial Report
For the Year Ended 30 June 2015

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Shire of Plantagenet
Principal Place of Business 22-24 Lowood Road, Mount Barker, 6324
Postal Address P.O.Box 48, Mount Barker, 6324

Shire of Plantagenet

Financial Report

For the Year Ended 30 June 2015

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Statement by Chief Executive Officer

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

Signed as authorisation of issue on the 12th day of November 2015



Rob Stewart
Chief Executive Officer

Shire of Plantagenet
Statement of Comprehensive Income
By Nature Or Type
For the Year Ended 30 June 2015

	Note	2015 \$	2015 Budget \$	2014 \$
Revenue				
Rates	23	6,035,538	6,029,231	5,744,073
Operating Grants, Subsidies and Contributions	29	3,396,307	2,232,190	1,616,891
Fees and Charges	28	1,759,061	1,797,094	1,793,992
Interest Earnings	2(a)	223,366	160,000	170,797
Other Revenue	2(a)	409,874	75,924	299,673
		<u>11,824,145</u>	<u>10,294,439</u>	<u>9,625,426</u>
Expenses				
Employee Costs		(4,345,796)	(4,423,180)	(4,387,891)
Materials and Contracts		(2,573,631)	(2,373,240)	(2,049,873)
Utility Charges		(302,966)	(302,851)	(166,401)
Depreciation on Non-Current Assets	2(a)	(5,630,122)	(4,229,651)	(4,285,048)
Interest Expenses	2(a)	(164,475)	(165,038)	(177,655)
Insurance Expenses		(263,789)	(299,323)	(262,317)
Other Expenditure		(288,309)	(306,484)	(334,337)
		<u>(13,569,088)</u>	<u>(12,099,766)</u>	<u>(11,663,521)</u>
		(1,744,943)	(1,805,327)	(2,038,095)
Non-Operating Grants, Subsidies and Contributions	29	3,055,399	3,513,820	5,982,454
Fair value adjustment of non-current assets		(970,591)	0	0
Profit on Asset Disposals	21	96,257	11,499	67,567
Loss on Asset Disposals	21	(55,527)	(136,065)	(77,864)
		<u>380,595</u>	<u>1,583,927</u>	<u>3,934,062</u>
Net Result				
Other Comprehensive Income				
Local Government Trust Units		0	0	218,710
Changes on revaluation of non-current assets	13	91,669,984	0	31,874,585
Asset Revaluation Reserve Adjustments		0	0	(57,506)
		<u>91,669,984</u>	<u>0</u>	<u>32,035,789</u>
Total Other Comprehensive Income		<u>91,669,984</u>	<u>0</u>	<u>32,035,789</u>
Total Comprehensive Income		<u><u>92,050,579</u></u>	<u><u>1,583,927</u></u>	<u><u>35,969,851</u></u>

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

Shire of Plantagenet
Statement of Comprehensive Income
By Program
For the Year Ended 30 June 2015

	Note	2015 \$	2015 Budget \$	2014 \$
Revenue				
	2(a)			
Governance		78,956	81,409	114,822
General Purpose Funding		8,803,419	7,937,438	6,839,021
Law, Order, Public Safety		249,994	202,267	249,461
Health		76,482	71,900	72,308
Education and Welfare		568,425	38,539	41,633
Community Amenities		534,570	436,370	424,484
Recreation and Culture		359,944	316,470	301,145
Transport		1,700	3,500	291,273
Economic Services		1,072,195	1,077,831	1,136,817
Other Property and Services		59,147	128,715	154,462
		<u>11,804,831</u>	<u>10,294,439</u>	<u>9,625,426</u>
Expenses Excluding Finance Costs				
	2(a)			
Governance		(734,441)	(771,204)	(735,710)
General Purpose Funding		(355,979)	(327,663)	(360,269)
Law, Order, Public Safety		(1,041,356)	(883,844)	(887,800)
Health		(269,487)	(260,423)	(236,567)
Education and Welfare		(609,286)	(83,312)	(72,303)
Community Amenities		(1,509,101)	(1,425,589)	(1,327,948)
Recreation and Culture		(3,829,156)	(2,034,569)	(1,916,456)
Transport		(4,059,101)	(4,483,443)	(4,254,582)
Economic Services		(1,914,696)	(1,606,771)	(1,549,387)
Other Property and Services		(51,209)	(57,912)	(144,844)
		<u>(14,373,810)</u>	<u>(11,934,729)</u>	<u>(11,485,866)</u>
Finance Costs				
	2(a)			
Governance		(107,732)	(107,596)	(114,707)
Education and Welfare		(37,605)	(38,209)	(41,295)
Recreation and Culture		(19,138)	(19,233)	(21,653)
		<u>(164,475)</u>	<u>(165,038)</u>	<u>(177,655)</u>
Non-Operating Grants, Subsidies and Contributions				
Governance		0	0	0
General Purpose Funding		0	0	0
Law, Order and Public Safety		558,834	312,100	1,330,472
Health		0	0	0
Education and Welfare		0	0	0
Community Amenities		31,913	0	166,850
Recreation and Culture		1,645,845	2,436,451	3,030,953
Transport		736,727	752,079	1,440,988
Economic Services		100,000	13,191	13,191
Other Property and Services		0	0	0
	29	<u>3,073,319</u>	<u>3,513,820</u>	<u>5,982,454</u>

Shire of Plantagenet
Statement of Comprehensive Income
By Program (Continued)
For the Year Ended 30 June 2015

Profit/(Loss) on Disposal of Assets

Governance		0	(12,299)	(6,764)
General Purpose Funding		0	0	0
Law, Order and Public Safety		89,787	(12,063)	20,146
Health		(5,905)	(16,686)	0
Education and Welfare		0	0	0
Community Amenities		(8,299)	(12,862)	(9,803)
Recreation and Culture		0	0	0
Transport		0	0	0
Economic Services		0	0	(27,329)
Other Property and Services		(34,853)	(70,656)	13,451
	21	<u>40,730</u>	<u>(124,566)</u>	<u>(10,298)</u>

Net Result		380,595	1,583,927	3,934,062
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Other Comprehensive Income

Local Government Trust Units		0	0	218,710
Changes on revaluation of non-current assets	13	91,669,984	0	31,874,585
Asset Revaluation Reserve Adjustments		0	0	(57,506)

Total Other Comprehensive Income		<u>91,669,984</u>	<u>0</u>	<u>32,035,789</u>
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Total Comprehensive Income		<u><u>92,050,579</u></u>	<u><u>1,583,927</u></u>	<u><u>35,969,851</u></u>
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This statement is to be read in conjunction with the accompanying notes.

Shire of Plantagenet
Statement of Financial Position
as at 30 June 2015

	Note	2015 \$	2014 \$
Current Assets			
Cash and Cash Equivalents	3	3,436,573	1,764,884
Trade and Other Receivables	4(a)	648,950	620,975
Inventories	5	44,586	43,167
Total Current Assets		<u>4,130,108</u>	<u>2,429,026</u>
Non-Current Assets			
Other Receivables	4(a)	928,144	1,053,426
Other Financial Assets	4(b)	223,402	223,402
Property, Plant and Equipment	6	52,911,669	54,594,681
Infrastructure	7	141,459,969	48,849,893
Total Non-Current Assets		<u>195,523,183</u>	<u>104,721,401</u>
Total Assets		<u>199,653,291</u>	<u>107,150,427</u>
Current Liabilities			
Trade and Other Payables	9	1,297,895	656,503
Current Portion of Long Term Borrowings	10	297,764	282,998
Provisions	11	829,050	742,129
Total Current Liabilities		<u>2,424,709</u>	<u>1,681,630</u>
Non-Current Liabilities			
Long Term Borrowings	10	2,745,932	3,044,407
Provisions	11	90,770	83,090
Total Non-Current Liabilities		<u>2,836,702</u>	<u>3,127,497</u>
Total Liabilities		<u>5,261,412</u>	<u>4,809,127</u>
Net Assets		<u>194,391,879</u>	<u>102,341,300</u>
Equity			
Retained Surplus		68,812,975	68,632,069
Reserves - Cash Backed	12	1,541,227	1,341,538
Revaluation Surplus	13	124,037,677	32,367,693
Total Equity		<u>194,391,879</u>	<u>102,341,300</u>

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

**Shire of Plantagenet
Statement of Changes in Equity
For the Year Ended 30 June 2015**

	Note	Retained Surplus \$	Reserves Cash / Backed \$	Revaluation Surplus \$	Total Equity \$
Balance as at 1 July 2013		64,652,247	1,194,770	524,433	66,371,451
Correction of Prior Period Errors	2(b)	(26,182)	0	26,182	0
Restated Balance		<u>64,626,066</u>	<u>1,194,770</u>	<u>550,615</u>	<u>66,371,451</u>
Comprehensive Income					
Net Result		3,934,062	0	0	3,934,062
Changes on revaluation of non-current assets	13	0	0	31,874,585	31,874,585
Asset Revaluation Reserve Adjustments	13	0	0	(57,506)	(57,506)
Local Government Trust Units	4(b)	218,710	0	0	218,710
Total Other Comprehensive Income		<u>4,152,772</u>	<u>0</u>	<u>31,817,079</u>	<u>35,969,851</u>
Transfers from / (to) Reserves		(146,769)	146,769	0	0
Balance as at 30 June 2014		68,632,069	1,341,538	32,367,693	102,341,300
Comprehensive Income					
Net Result		380,595	0	0	380,595
Changes on revaluation of non-current assets	13	0	0	91,669,984	91,669,984
Total Other Comprehensive Income		<u>380,595</u>	<u>0</u>	<u>91,669,984</u>	<u>92,050,579</u>
Transfers from / (to) Reserves	12	(199,689)	199,689	0	0
Balance as at 30 June 2015		<u>68,812,975</u>	<u>1,541,227</u>	<u>124,037,677</u>	<u>194,391,879</u>

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

**Shire of Plantagenet
Statement of Cash Flows
For the Year Ended 30 June 2015**

	Note	2015 \$	2015 Budget \$	2014 \$
Cash Flows From Operating Activities				
Receipts				
Rates		5,946,327	6,029,231	5,615,453
Operating Grants, Subsidies and Contributions		3,430,519	2,232,190	1,558,361
Fees and Charges		1,778,875	1,797,094	1,945,861
Interest Earnings		232,058	160,000	171,842
Goods and Services Tax		408,967	406,725	521,310
Other Revenue		411,576	75,924	312,488
		<u>12,208,321</u>	<u>10,701,163</u>	<u>10,125,314</u>
Payments				
Employee Costs		(4,199,974)	(4,423,180)	(4,406,662)
Materials and Contracts		(1,989,448)	(1,991,561)	(2,622,828)
Utility Charges		(303,231)	(302,851)	(164,732)
Insurance Expenses		(263,811)	(299,323)	(262,317)
Interest Expenses		(170,539)	(165,038)	(178,393)
Goods and Services Tax		(369,904)	(406,725)	(521,891)
Other Expenditure		(317,258)	(306,484)	(299,827)
		<u>(7,614,165)</u>	<u>(7,895,161)</u>	<u>(8,456,650)</u>
Net Cash Provided Provided by Operating Activities	14(b)	<u>4,594,156</u>	<u>2,806,002</u>	<u>1,668,665</u>
Cash Flows from Investing Activities				
Purch of Property, Plant and Equipment		(1,368,764)	(2,244,477)	(4,451,796)
Construction of Infrastructure		(4,727,219)	(4,862,792)	(4,600,126)
Non-operating Grants, Subsidies and Contributions		3,051,061	3,513,820	6,038,591
Proceeds from Sale of Plant and Equipment		278,920	424,863	216,949
Net Cash Provided By (Used in) Investing Activities		<u>(2,766,001)</u>	<u>(3,168,585)</u>	<u>(2,796,382)</u>
Cash Flows From Financing Activities				
Repayment of Debentures		(283,708)	(283,708)	(390,352)
Proceeds from New Debentures		0	0	0
Proceeds from Self Supporting Loans		127,241	127,241	122,016
Net Cash Provided by (used in) Financing Activities		<u>(156,466)</u>	<u>(156,467)</u>	<u>(268,336)</u>
Net Increase (Decrease) in Cash Held		1,671,689	(519,049)	(1,396,054)
Cash at Beginning of Year		1,764,884	1,837,708	3,160,938
Cash and Cash Equivalents at the End of the Year	14(a)	<u><u>3,436,573</u></u>	<u><u>1,318,658</u></u>	<u><u>1,764,884</u></u>

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

**Shire of Plantagenet
Rate Setting Statement
For the Year Ended 30 June 2015**

	Note	2015 \$	2015 Budget \$	2014 \$
Revenue				
Governance		78,956	81,409	118,897
General Purpose Funding		2,767,881	1,908,207	1,094,948
Law, Order, Public Safety		901,048	514,367	1,613,618
Health		76,482	71,900	72,308
Education and Welfare		568,425	38,539	41,633
Community Amenities		566,483	436,370	591,334
Recreation and Culture		2,005,789	2,752,921	3,332,098
Transport		738,427	755,579	1,732,261
Economic Services		1,172,195	1,091,022	1,153,524
Other Property and Services		63,184	140,214	180,753
		<u>8,938,869</u>	<u>7,790,528</u>	<u>9,931,374</u>
Expenses				
Governance		(842,173)	(891,098)	(861,256)
General Purpose Funding		(355,979)	(327,663)	(360,269)
Law, Order, Public Safety		(1,043,789)	(895,907)	(901,338)
Health		(275,392)	(277,109)	(236,567)
Education and Welfare		(646,890)	(121,520)	(113,598)
Community Amenities		(1,517,400)	(1,438,451)	(1,337,752)
Recreation and Culture		(3,848,294)	(2,053,802)	(1,938,108)
Transport		(4,059,101)	(4,483,443)	(4,254,582)
Economic Services		(1,914,696)	(1,606,771)	(1,580,231)
Other Property and Services		(90,099)	(140,067)	(157,684)
		<u>(14,593,812)</u>	<u>(12,235,831)</u>	<u>(11,741,385)</u>
Net Result Excluding Rates		(5,654,943)	(4,445,304)	(1,810,011)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit) / Loss on Asset Disposals	21	(40,730)	124,566	10,298
Movement in Accrued Interest		(563)	0	(739)
Movement in Deferred Pensioner Rates (Non-Current)		(8,140)	0	(11,858)
Movement in Accrued Salaries and Wages		44,940	0	19,887
Movement in Employee Benefit Provisions		94,601	0	(39,503)
Depreciation and Amortisation on Assets	2(a)	5,630,122	4,229,651	4,285,048
Fair value adjustment of non-current assets		970,591	0	0
Capital Expenditure and Revenue				
Purchase Land and Buildings	7(b)	(211,065)	(591,444)	(3,296,688)
Purchase Plant and Equipment	7(b)	(1,080,362)	(1,470,467)	(1,745,299)
Purchase Furniture and Equipment	7(b)	(87,112)	(182,565)	(124,478)
Purchase Roads	8(b)	(2,170,201)	(2,136,077)	(2,456,108)
Purchase Footpaths	8(b)	(81,788)	(70,000)	(17,945)
Purchase Drainage	8(b)	0	(100,000)	(54,264)
Purchase Parks and Ovals	8(b)	(2,398,012)	(2,556,714)	(1,168,269)
Purchase Other Infrastructure	8(b)	(67,442)	0	(188,870)
Proceeds from Disposal of Assets	21	278,920	424,863	216,949
Repayment of Debentures	22(a)	(283,708)	(283,708)	(390,352)
Proceeds from Self-Supporting Loans		127,241	127,241	122,016
Transfers to Reserves (Restricted Assets)	12	(769,692)	(752,998)	(696,137)
Transfers from Reserves (Restricted Assets)	12	570,003	1,086,900	549,368
Add Estimated Surplus / (Deficit) July 1 B/Fwd	23(b)	445,223	566,840	1,498,106
Less Estimated Surplus / (Deficit) June 30 C/Fwd	23(b)	1,343,421	0	445,223
Total Amount Raised from General Rate	23(a)	<u>(6,035,538)</u>	<u>(6,029,231)</u>	<u>(5,744,073)</u>

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Summary of Significant Accounting Policies

(a) Basis Of Preparation

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

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

Critical Accounting Estimates

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

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

The Local Government Reporting Entity

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

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

All moneys held in the Trust Fund are excluded from the financial statements. A separate statement of those moneys appears at Note 20 to these financial statements.

(b) Goods and Services Tax (GST)

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

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

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

(c) Cash and Cash Equivalents

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

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Summary of Significant Accounting Policies (Continued)

(d) Trade and Other Receivables

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

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

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

(e) Inventories

General

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

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

Land Held for Sale

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

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

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

(f) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

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

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

and

- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Summary of Significant Accounting Policies (Continued)

(f) Fixed Assets (Continued)

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

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

Land Under Control

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

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Land under Roads

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

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

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

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

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Summary of Significant Accounting Policies (Continued)

(f) Fixed Assets (Continued)

Depreciation

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

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

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Roads and streets:	
Pavement formation	Not depreciated
Pavement structure - sealed access road	70 years
Pavement structure - sealed local and district distributor road	40 years
Pavement structure - unsealed access road	15 years
Pavement structure - unsealed local & regional distributor road	12 years
Pavement surface - asphalt access road	35 years
Pavement surface - asphalt district distributor road	25 years
Pavement surface - asphalt and local distributor road	30 years
Pavement surface - double seal access road	23 years
Pavement surface - double seal distributor road	18 years
Pavement surface - single seal access road	15 years
Pavement surface - single seal distributor road	12 years
Surface Water Channel - all kerbs	50 years
Pathways:	
- Concrete Slab, Black Asphalt, Bituminous Seal and Brick Paving	30 years
- Insitu Concrete	40 years
Water supply piping and drainage systems - Concrete and PVC	100 years
Water supply piping and drainage systems - Steel	50 years

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

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

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

Capitalisation Threshold

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Summary of Significant Accounting Policies (Continued)

(g) Fair Value of Assets and Liabilities

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

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Summary of Significant Accounting Policies (Continued)

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

Market approach

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

Income approach

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

Cost approach

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

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

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

(h) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Summary of Significant Accounting Policies (Continued)

(h) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Summary of Significant Accounting Policies (Continued)

(h) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(i) Impairment of Assets

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

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

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

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

(j) Trade and Other Payables

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Summary of Significant Accounting Policies (Continued)

(k) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

(l) Borrowing Costs

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

(m) Provisions

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

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

(n) Leases

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

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

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Summary of Significant Accounting Policies (Continued)

(n) Leases (Continued)

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

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

(o) Investments in Associates

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

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

(p) Interests in Joint Arrangements

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

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

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

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

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

(q) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations for the current reporting period.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Summary of Significant Accounting Policies (Continued)

(r) Superannuation

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

(s) Current and Non-Current Classification

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

(t) Rounding Off Figures

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

(u) Comparative Figures

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

When the Council applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(v) Budget Comparative Figures

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Significant Accounting Policies (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the the Council.

Management's assessment of the new and amended pronouncements that are relevant to the the Council, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the Standard will have any material effect.
(ii) AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	September 2012	1 January 2018	Nil - The revisions embodied in this Standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Council (refer (i) above).
(iii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer. The effect of this Standard will depend upon the nature of future transactions the Council has with those third parties it has dealings with. It may or may not be significant.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Significant Accounting Policies (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iv) AASB 2013-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments [Operative date: Part C Financial Instruments - 1 January 2015]	December 2013	Refer title column	Part C of this Standard makes consequential amendments to AASB 9 and numerous other Standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value. As the bulk of changes relate either to editorial or reference changes it is not expected to have a significant impact on the Council.
(v) AASB 2014-3 Amendments to Australian Accounting Standards - Accounting for Acquisitions of Interests in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	This Standard amends AASB 11: <i>Joint Arrangements</i> to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3: <i>Business Combinations</i> , to apply all of the principles on business combinations accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations. Since adoption of this Standard would impact only acquisitions of interests in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Council's financial statements.
(vi) AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]	August 2014	1 January 2016	This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset. Given the Council currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Significant Accounting Policies (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(vii) AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	<p>Consequential changes to various Standards arising from the issuance of AASB 15.</p> <p>It will require changes to reflect the impact of AASB 15.</p>
(viii) AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]	January 2015	1 January 2016	<p>This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101. Specifically, the Standard proposes narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements.</p> <p>This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column.</p> <p>It is not anticipated it will have any significant impact on disclosures.</p>
(ix) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality	January 2015	1 July 2015	<p>This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing it to be completely withdrawn.</p> <p>It is not anticipated it will have a significant impact as the principles of materiality remain largely unchanged.</p>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

1. Significant Accounting Policies (Continued)

(w) New Accounting Standards and Interpretations for Application in Future Periods (Continued)

	Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(x)	AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]	March 2015	1 July 2016	The objective of this Standard is to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities. The Standard is expected to have a significant disclosure impact on the financial report of the Council as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.

Notes:

⁽¹⁾ Applicable to reporting periods commencing on or after the given date.

(x) Adoption of New and Revised Accounting Standards

During the current year, the Council adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These new and revised Standards were:

- AASB 2011-7
- AASB 2012-3
- AASB 2013-3
- AASB 2013-8
- AASB 2013-9 Parts A & B

Most of the Standards adopted had a minimal effect on the accounting and reporting practices of the Council as they did not have a significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

2. Revenue and Expenses	2015 \$	2014 \$
(a) Net Result		
The Net Result includes:		
(i) Charging as an Expense:		
Significant Expense		
Recreation and Culture	<u>(970,591)</u>	<u>0</u>
The significant expense in 2015 relates to the adjustments in fair value of the Shire's Recreation Centre and Parks and Ovals infrastructure assets.		
Auditor's Remuneration		
- Audit Services	22,691	17,185
- Other Services	6,384	17,550
Depreciation and Amortisation		
Buildings	1,613,336	423,105
Plant and Equipment	1,071,540	963,181
Furniture and Equipment	128,710	130,339
Roads	2,471,512	2,605,793
Footpaths	20,502	20,030
Drainage	17,497	16,754
Parks and Ovals	242,653	23,878
Other Infrastructure	64,372	10,970
Amortisation of Buildings and Infrastructure	0	90,998
	<u>5,630,122</u>	<u>4,285,048</u>
Interest Expenses (Finance Costs)		
Debentures (<i>refer Note 22(a)</i>)	<u>164,475</u>	<u>177,655</u>
	<u>164,475</u>	<u>177,655</u>
Rental Charges		
- Operating Leases	<u>10,422</u>	<u>10,280</u>
(ii) Crediting as Revenue:		
Significant Revenue		
General Purpose Funding	<u>796,027</u>	<u>0</u>
In line with government policy on stimulating the economy, the Shire has received (approximately) its 1st half Financial Assistance Grants for 2013/2014, comprising \$447,531 (Untied Road Grant) and \$348,496 (Untied General Grant). These funds have been included in the carried forward surplus.		
Other Revenue		
Reimbursements and Recoveries	330,951	172,782
Other	78,923	126,891
	<u>409,874</u>	<u>299,673</u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

2. Revenue and Expenses (Continued)

(a) Net Result (Continued)

Interest Earnings	2015	2015	2014
	\$	Budget	\$
		\$	
- Self Supporting Loans	43,864	44,524	48,974
- Reserve Funds	48,044	35,000	39,769
- Other Funds	66,596	70,000	70,184
Other Interest Revenue (refer Note 27)	64,862	55,000	60,843
	<u>223,366</u>	<u>204,524</u>	<u>219,771</u>

(b) Correction of Prior Period Errors

Retained Surplus to Revaluation Reserve	<u>0</u>	<u>0</u>	<u>26,182</u>
	<u>0</u>	<u>0</u>	<u>26,182</u>

(c) Statement of Objective

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

Our Vision

We see families and economic development as the mainstay for creating a community that will provide everything that is needed: economic security, safety and social networks within an environment that is clean and safe. A district where people will come to raise families because of educational opportunities, health facilities, economic infrastructure and a variety of housing opportunities. □

General Purpose Funding

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants and investments.

Governance

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

Activities: Administration and operation of facilities and services to members of the Council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

Law, Order and Public Safety

Objective: To provide services to help ensure a safer community.

Activities: Fire prevention, emergency services, animal control and administration of local laws.

Health

Objective: To provide an operational framework for good community health.

Activities: Inspection of food outlets and their control, noise control, pest control, immunisation services, inspection of abattoir.

Education and Welfare

Objective: To provide services to disadvantaged persons, the elderly, children and youth.

Activities: Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.

Community Amenities

Objective: Provide services required by the community.

Activities: Rubbish collection services, cemeteries, public toilets, operation of refuse sites and administration of the Town Planning Scheme.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

2. Revenues and Expenses (Continued)

(c) Statement of Objective (Continued)

Recreation and Culture

Objective: To establish and manage infrastructure and resources to assist the social well being of the community.

Activities: Operation of community halls and pavilions, ovals, public swimming pool, libraries, art gallery, recreation centre and various reserves. Provision of Mitchell House (art centre).

Transport

Objective: To provide effective and efficient transport infrastructure to the community.

Activities: Construction and maintenance of streets, roads and bridges and lighting of streets.

Economic Services

Objective: To promote the Shire and improve its economic wellbeing.

Activities: The development of tourism and area promotion. Regulation of building control.

Provision of standpipes.

Other Property and Services

Objective: To monitor and control the Council's overheads operating accounts.

Activities: Private works, Public works and plant overhead allocations.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

2. REVENUE AND EXPENSES (Continued)

(d) Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening Balance (1) 30-Jun-13 \$	Received (2) 2013/2014 \$	Expended (3) 2013/2014 \$	Closing Balance (1) 30-Jun-14 \$	Received (2) 2014/2015 \$	Expended (3) 2014/2015 \$	Closing Balance 30-Jun-15 \$
Department of Local Government	Long Term Financial Plan	6,664	0	(6,664)	0	0	0	0
Wescress (4)	Roadworks - Spring Road	48,436	0	(48,436)	0	0	0	0
WALGA	Road Safety Grant	2,980	0	(1,112)	1,868	0	(1,868)	0
DEC (5)	Mt Barker Wetlands Project	37,262	0	(37,262)	0	0	0	0
Department of Regional Development	CLGF (R for R) - Sounness Park (2010/2011)	297,904	0	(297,904)	0	0	0	0
Department of Regional Development	CLGF (R for R) - Sounness Park (2011/2012)	216,072	0	(216,072)	0	0	0	0
FRRR (5)	Wetland Restore	5,000	0	(5,000)	0	0	0	0
State NRM Office (5)	Wetlands Project	25,000	0	(25,000)	0	0	0	0
Dept of Sport and Recreation	Kidsport Program	26,958	0	(26,958)	0	0	0	0
Department of Local Government	Cat Pound Construction	27,224	0	(27,224)	0	0	0	0
Department of Local Government	Cat Act Implementation	1,983	0	(1,983)	0	0	0	0
Department of Local Government and Communities	Cat Sterilisation Program	0	10,000	(1,437)	8,563	0	(1,020)	7,543
Office of Crime Prevention	CCTV Expansion - Capital Grant	0	0	0	0	24,478	0	24,478
Department of Water	Storm Water Harvesting - Frost Park	0	0	0	0	14,915	0	14,915
Great Southern Development Commission	Boutique Abattoir Study	0	0	0	0	12,204	(6,102)	6,102
Great Southern Development Commission	Roof Over Northern Dirt Pens - Saleyards	0	0	0	0	100,000	0	100,000
Department of Veterans Affairs	We Remember Them Walk	0	0	0	0	9,064	0	9,064
Total		695,483	10,000	(695,052)	10,432	160,660	(8,990)	162,102

Notes:

(1) - Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.

(2) - New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.

(3) - Grants/contributions which have been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor.

(4) - The contribution from Wescress of \$48,436.00 has been transferred to a reserve 'Roadworks - Spring Road' as it may be some years before this work is undertaken.

(5) - The contributions from DEC, FRRR and the State NRM Office for the Mount Barker Wetlands project were returned to those organisations as the Council decided not to undertake this project.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

	Note	2015 \$	2014 \$
3. Cash and Cash Equivalents			
Unrestricted		1,733,244	412,914
Restricted		<u>1,703,329</u>	<u>1,351,970</u>
		<u><u>3,436,573</u></u>	<u><u>1,764,884</u></u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Employee Entitlements Reserve	12	46,628	25,780
Plant Replacement Reserve	12	591,441	639,862
Drainage and Water Management Reserve	12	68,183	66,596
Mount Barker Regional Saleyards Capital Improvements Reserve	12	133,072	76,637
Mount Barker Regional Saleyards Operating Loss Reserve	12	51,192	0
Land Rehabilitation Reserve	12	0	0
Waste Management Reserve	12	124,054	166,981
Computer Software/Hardware Upgrade Reserve	12	40,833	39,882
Outstanding Land Resumptions Reserve	12	30,007	29,308
Shire Development and Building Improvements Reserve	12	206,874	95,345
Natural Disaster Reserve	12	140,026	136,766
Plantagenet Medical Centre Reserve	12	57,864	14,517
Recycling Bin Reserve	12	0	0
Spring Road Roadworks Reserve	12	51,053	49,864
Unspent Grants	2(d)	<u>162,102</u>	<u>10,432</u>
		<u><u>1,703,329</u></u>	<u><u>1,351,970</u></u>
4(a). Trade and Other Receivables		2015	2014
		\$	\$
Current			
Rates Outstanding		383,980	304,363
Sundry Debtors		126,124	180,251
Other Receivables		6,520	5,520
GST Receivable		0	4,696
Loans - Clubs / Institutions		132,712	126,531
Provision For Doubtful Debts		<u>(386)</u>	<u>(386)</u>
		<u><u>648,950</u></u>	<u><u>620,975</u></u>
Non-Current			
Rates Outstanding - Pensioners		50,929	42,789
Loans - Clubs / Institutions		<u>877,215</u>	<u>1,010,636</u>
		<u><u>928,144</u></u>	<u><u>1,053,426</u></u>
4(b). Other Financial Assets			
Investment in Mount Barker Co-operative shares			
- shareholding of 8,320 shares at cost		4,692	4,692
Investment in Local Government House Trust			
- shareholding of 5 units, each with a value of \$43,741.94		<u>218,710</u>	<u>218,710</u>
		<u><u>223,402</u></u>	<u><u>223,402</u></u>
5. Inventories			
Current			
Fuel and Materials		<u>44,586</u>	<u>43,167</u>
		<u><u>44,586</u></u>	<u><u>43,167</u></u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

	2015	2014
	\$	\$
6(a). Property, Plant and Equipment		
Land and Buildings		
Freehold Land at:		
- Independent Valuation 2014 - Level 2	4,635,000	4,635,000
- Additions after Valuation - Cost	<u>55,571</u>	<u>0</u>
	4,690,571	4,635,000
Land Vested In and Under the Control of the Council at:		
- Independent Valuation 2014 - Level 3	2,045,000	2,045,000
	<u>6,735,571</u>	<u>6,680,000</u>
Non-specialised buildings at:		
- Independent Valuation 2014 - Level 2	5,679,317	5,679,317
- Additions after Valuation - Cost	22,944	0
Less: Accumulated Depreciation	<u>(3,099,352)</u>	<u>(2,960,042)</u>
	2,602,909	2,719,275
Specialised buildings at:		
- Independent Valuation 2014 - Level 3	67,399,521	67,399,521
- Additions after Valuation - Cost	132,550	0
Less: Accumulated Depreciation	<u>(29,723,648)</u>	<u>(28,249,621)</u>
	37,808,423	39,149,900
	<u>40,411,332</u>	<u>41,869,175</u>
Total Land and Buildings	<u>47,146,904</u>	<u>48,549,175</u>
Furniture and Equipment at:		
- Management Valuation 2013 - Level 3	1,678,905	1,678,905
- Additions after Valuation - Cost	177,089	124,478
Less Accumulated Depreciation	<u>(909,702)</u>	<u>(805,718)</u>
	946,292	997,665
Plant and Equipment at:		
- Management Valuation 2013 - Level 2	10,542,621	10,542,621
- Additions after Valuation - Cost	1,415,099	982,639
Less Accumulated Depreciation	<u>(7,139,247)</u>	<u>(6,477,419)</u>
	4,818,473	5,047,841
	<u>52,911,669</u>	<u>54,594,681</u>

The fair value of property, plant and equipment is determined at least every three years in accordance with legislative requirements. Additions since the date of valuation are shown as cost, given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value.

At the end of each intervening period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires property, plant and equipment to be shown at fair value.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

6. Property, Plant and Equipment (Continued)

(b) Movements in Carrying Amounts

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

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of Year \$
Freehold Land	4,635,000	55,571	0	0	0	0	0	4,690,571
Land Vested In and Under the Control of the Council	2,045,000	0	0	0	0	0	0	2,045,000
Total Land	<u>6,680,000</u>	<u>55,571</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,735,571</u>
Non-Specialised Buildings	2,719,275	22,944	0	0	0	(139,309)	0	2,602,909
Specialised Buildings	39,149,900	132,550	0	0	0	(1,474,027)	0	37,808,423
Total Buildings	<u>41,869,175</u>	<u>155,493</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,613,336)</u>	<u>0</u>	<u>40,411,332</u>
Total Land and Buildings	<u>48,549,175</u>	<u>211,065</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,613,336)</u>	<u>0</u>	<u>47,146,904</u>
Furniture and Equipment	997,664	87,112	0	0	0	(128,710)	(9,775)	946,291
Plant and Equipment	5,047,841	1,080,362	(238,191)	0	0	(1,071,540)	0	4,818,473
Total Property, Plant and Equipment	<u><u>54,594,680</u></u>	<u><u>1,378,539</u></u>	<u><u>(238,191)</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>(2,813,585)</u></u>	<u><u>(9,775)</u></u>	<u><u>52,911,668</u></u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
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6. Property, Plant and Equipment (Continued)

(c) Fair Value Measurements

<u>Asset Class</u>	<u>Fair Value Hierarchy</u>	<u>Valuation Technique</u>	<u>Basis of Valuation</u>	<u>Date of Last Valuation</u>	<u>Inputs Used</u>
Land and Buildings					
Freehold Land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2014	Price per hectare / market borrowing rate
Land Vested In and Under the Control of the Council	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2014	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Non-Specialised Buildings	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2014	Price per square metre / market borrowing rate
Specialised Buildings	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2014	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Furniture and Equipment	3	Cost approach using depreciated replacement cost	Management Valuation	June 2013	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Plant and Equipment					
- Management valuation 2013 - Level 2	2	Market approach using recent observable market data for similar vehicles	Independent valuers	June 2013	Price per item
- Management valuation 2013 - Level 3	3	Cost approach using depreciated replacement cost	Management Valuation	June 2013	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

7(a). Infrastructure	2015 \$	2014 \$
Roads		
- Management Valuation 2015 - Level 3	192,017,000	0
- Cost	0	94,548,674
Less Accumulated Depreciation	<u>(69,993,000)</u>	<u>(52,159,415)</u>
	122,024,000	42,389,259
Footpaths		
- Management Valuation 2015 - Level 3	2,327,000	0
- Cost	0	825,962
Less Accumulated Depreciation	<u>(894,000)</u>	<u>(87,687)</u>
	1,433,000	738,275
Drainage		
- Management Valuation 2015 - Level 3	15,079,000	0
- Cost	0	1,310,140
Less Accumulated Depreciation	<u>(3,026,000)</u>	<u>(85,456)</u>
	12,053,000	1,224,684
Parks and Ovals		
- Management Valuation 2015 - Level 3	6,265,559	0
- Cost	2,398,012	3,700,810
Less Accumulated Depreciation	<u>(3,456,673)</u>	<u>(77,848)</u>
	5,206,898	3,622,963
Other Infrastructure		
- Management Valuation 2015 - Level 3	1,450,000	0
- Cost	67,442	552,526
Less Accumulated Depreciation	<u>(774,371)</u>	<u>(61,452)</u>
	743,071	491,074
Recreation Centre		
- Management Valuation 2015 - Level 3	0	0
- Cost	0	1,409,978
Less Accumulated Amortisation	<u>0</u>	<u>(1,026,341)</u>
	0	383,638
	<u>141,459,969</u>	<u>48,849,893</u>

The fair value of infrastructure is determined at least every three years in accordance with legislative requirements. Additions since the date of valuation are shown as cost. Given they were acquired at arms length and any accumulated depreciation reflects the usage of service potential, it is considered the recorded written down value approximates fair value. At the end of each intervening period the valuation is reviewed and, where appropriate, the fair value is updated to reflect current market conditions.

This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2) which requires infrastructure to be shown at fair value.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

7. Infrastructure (Continued)

(b). Movements in Carrying Amounts

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

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of Year \$
Roads	42,389,260	2,170,201	0	79,936,052	0	(2,471,512)	0	122,024,000
Footpaths	738,276	81,788	0	633,439	0	(20,502)	0	1,433,000
Drainage	1,224,684	0	0	10,845,813	0	(17,497)	0	12,053,000
Parks and Ovals	3,622,963	2,398,012	0	(586,953)	0	(242,653)	15,530	5,206,898
Other Infrastructure	491,074	67,442	0	254,681	0	(64,372)	(5,755)	743,071
Recreation Centre	383,638	0	0	(383,638)	0	0	0	0
Total Infrastructure	<u>48,849,894</u>	<u>4,717,444</u>	<u>0</u>	<u>90,699,393</u>	<u>0</u>	<u>(2,816,536)</u>	<u>9,775</u>	<u>141,459,969</u>

The revaluation of infrastructure assets resulted in an increase on revaluation of \$90,699,393 in the net value of infrastructure. A total of \$91,669,984 of this increase (roads, footpaths, drainage and other infrastructure) was credited to the revaluation surplus in the Shire's equity (refer Note 13) and was recognised as Changes on Revaluation of non-current assets in the Statement of Comprehensive Income. A total of \$970,591 was due to revaluation decrements (parks and ovals and recreation centre) which is reflected as an operating loss in the Statement of Comprehensive Income.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

7. Infrastructure (Continued)

(c) Fair Value Measurements

<u>Asset Class</u>	<u>Fair Value Hierarchy</u>	<u>Valuation Technique</u>	<u>Basis of Valuation</u>	<u>Date of Last Valuation</u>	<u>Inputs Used</u>
Roads	3	Cost approach using depreciated replacement cost	Independent valuers	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Footpaths	3	Cost approach using depreciated replacement cost	Independent valuers	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Drainage	3	Cost approach using depreciated replacement cost	Independent valuers	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Parks and Ovals	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2014	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Other Infrastructure	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2014	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Recreation Centre	3	Cost approach using depreciated replacement cost	Management Valuation	June 2014	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
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8. Intangibles

Easements

Due to changes to Regulation 16 of the Local Government (Financial Management) Regulations, an easement granted in favour of the Council over any land is to be recorded as an asset of the Council. An easement is an intangible asset as it confers a right of access only and no ownership over land. A total of 17 easements have been recorded in the Council's asset register, however the fair value is judged to be immaterial and no value has been applied. In addition, easements have an indefinite life and no amortisation would apply.

	2015	2014
	\$	\$
9. Trade and Other Payables		
Current		
Sundry Creditors	986,110	446,467
Other Creditors	92,239	69,635
GST Payable	34,366	0
ESL Liability	422	22
Accrued Interest on Debentures	8,414	8,977
Accrued Salaries and Wages	176,343	131,403
	1,297,895	656,503

10. Long-Term Borrowings

Current

Secured by Floating Charge
 Debentures

	297,764	282,998
	297,764	282,998

Non-Current

Secured by Floating Charge
 Debentures

	2,745,932	3,044,407
	2,745,932	3,044,407

Additional detail on borrowings is provided in Note 22.

11. Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance as at 1 July 2014			
Current Provisions	366,557	375,572	742,129
Non-current Provisions	0	83,090	83,090
	366,557	458,662	825,219
Additional Provisions	319,773	116,522	436,295
Amounts Used	(267,178)	(74,516)	(341,694)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	0	0	0
Balance as at 30 June 2015	419,152	500,668	919,820
Comprises			
Current Provisions	419,152	409,898	829,050
Non-current Provisions	0	90,770	90,770
	419,152	500,668	919,820

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

	2015 \$	2015 Budget \$	2014 \$
12. Reserves - Cash Backed			
(a) Employee Entitlements Reserve			
Opening Balance	25,780	25,779	12,067
Amount Set Aside / Transfer to Reserve	26,211	25,876	25,738
Amount Used / Transfer from Reserve	<u>(5,362)</u>	<u>0</u>	<u>(12,026)</u>
	<u>46,628</u>	<u>51,655</u>	<u>25,780</u>
(b) Plant Replacement Reserve			
Opening Balance	639,862	620,524	305,569
Amount Set Aside / Transfer to Reserve	87,837	26,546	416,179
Amount Used / Transfer from Reserve	<u>(136,259)</u>	<u>(536,500)</u>	<u>(81,886)</u>
	<u>591,441</u>	<u>110,570</u>	<u>639,862</u>
(c) Drainage and Water Management Reserve			
Opening Balance	66,596	20,859	120,262
Amount Set Aside / Transfer to Reserve	1,588	380	597
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>(54,264)</u>
	<u>68,183</u>	<u>21,239</u>	<u>66,596</u>
(d) Mount Barker Regional Saleyards Capital Improvements Reserve			
Opening Balance	76,637	85,729	94,769
Amount Set Aside / Transfer to Reserve	86,007	94,038	138,061
Amount Used / Transfer from Reserve	<u>(29,573)</u>	<u>(158,500)</u>	<u>(156,192)</u>
	<u>133,072</u>	<u>21,267</u>	<u>76,637</u>
(e) Mount Barker Regional Saleyards Operating Loss Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	51,192	50,812	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>51,192</u>	<u>50,812</u>	<u>0</u>
(f) Land Rehabilitation Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
(g) Waste Management Reserve			
Opening Balance	166,981	166,982	262,200
Amount Set Aside / Transfer to Reserve	3,981	3,041	4,782
Amount Used / Transfer from Reserve	<u>(46,909)</u>	<u>(40,000)</u>	<u>(100,000)</u>
	<u>124,054</u>	<u>130,023</u>	<u>166,981</u>
(h) Computer Software/Hardware Upgrade Reserve			
Opening Balance	39,882	39,882	38,740
Amount Set Aside / Transfer to Reserve	951	10,889	1,142
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>40,833</u>	<u>50,771</u>	<u>39,882</u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

	2015 \$	2015 Budget \$	2014 \$
12. Reserves - Cash Backed (continued)			
(i) Outstanding Land Resumptions Reserve			
Opening Balance	29,308	29,308	28,469
Amount Set Aside / Transfer to Reserve	699	10,696	839
Amount Used / Transfer from Reserve	0	0	0
	<u>30,007</u>	<u>40,004</u>	<u>29,308</u>
(j) Shire Development and Building Improvements Reserve			
Opening Balance	95,345	95,345	42,615
Amount Set Aside / Transfer to Reserve	463,428	484,455	52,730
Amount Used / Transfer from Reserve	(351,900)	(351,900)	0
	<u>206,874</u>	<u>227,900</u>	<u>95,345</u>
(k) Natural Disaster Reserve			
Opening Balance	136,766	136,765	157,849
Amount Set Aside / Transfer to Reserve	3,261	2,491	3,917
Amount Used / Transfer from Reserve	0	0	(25,000)
	<u>140,026</u>	<u>139,256</u>	<u>136,766</u>
(l) Plantagenet Medical Centre Reserve			
Opening Balance	14,517	10,017	132,230
Amount Set Aside / Transfer to Reserve	43,347	42,865	2,287
Amount Used / Transfer from Reserve	0	0	(120,000)
	<u>57,864</u>	<u>52,882</u>	<u>14,517</u>
(m) Recycling Bin Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(n) Spring Road Roadworks Reserve			
Opening Balance	49,864	49,864	0
Amount Set Aside / Transfer to Reserve	1,189	908	49,864
Amount Used / Transfer from Reserve	0	0	0
	<u>51,053</u>	<u>50,772</u>	<u>49,864</u>
Total Reserves	<u>1,541,227</u>	<u>947,152</u>	<u>1,341,538</u>
Total Opening Balance	1,341,538	1,281,054	1,194,770
Total Amount Set Aside / Transfer to Reserve	769,692	752,997	696,137
Total Amount Used / Transfer from Reserve	(570,003)	(1,086,900)	(549,368)
Total Reserves	<u>1,541,227</u>	<u>947,152</u>	<u>1,341,538</u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

12. Reserves - Cash Backed (continued)

All of the reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted reserves cash in Note 3 to this financial report.

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

Employee Entitlements Reserve

To fund sick, annual and long service leave entitlements for former staff called upon by other local governments and unplanned payments of annual leave and long service leave liabilities.

Plant Replacement Reserve

For the purchase of works vehicles, plant and machinery.

Drainage and Water Management Reserve

To fund the planning and construction of drainage and water management projects.

Mount Barker Regional Saleyards Capital Improvements Reserve

To fund capital works at the Mount Barker Regional Saleyards

Mount Barker Regional Saleyards Operating Loss Reserve

To require the Saleyards to operate in a self sufficient manner by retaining a proportion of operating surpluses to fund operating deficits

Land Rehabilitation Reserve

For the rehabilitation of the old saleyards site on Woogenellup Road.

Waste Management Reserve

For the funding of waste management infrastructure and major items of associated plant / equipment.

Computer Software/Hardware Upgrade Reserve

For the upgrade of business system software and hardware with latest versions and additional functionality.

Outstanding Land Resumptions Reserve

For old / outstanding obligations for land resumptions associated with road realignments and the like.

Shire Development and Building Improvements Reserve

For planned major projects and developments and planned major building renewal, improvements and refurbishments as decided by the Council.

Natural Disaster Reserve

For the Council's proportion of natural disaster events in the Shire of Plantagenet.

Plantagenet Medical Centre Reserve

For the renewal, refurbishments and improvements to the Plantagenet Medical Centre and return part of interest free

Recycling Bin Reserve

For the purchase of recycling bins to enable such a service to be implemented.

Spring Road Roadworks Reserve

For the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition.

The majority of these reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

The Land Rehabilitation Reserve will be funded from part of the proceeds of sale of old depot site land in Menston Street. This will probably not be for some years as the site is still being decontaminated and will need to be subdivided and put on the market at an appropriate time. At that point, the Council will consider an allocation to the rehabilitation of the old saleyards site in Woogenellup Road.

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Notes to and Forming Part of the Financial Report
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13. Revaluation Surplus	2015	2014
	\$	\$
Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:		
(a) Land and Buildings		
Opening Balance	31,874,585	0
Revaluation Increment	0	33,932,051
Revaluation Decrement	0	(2,057,466)
	<u>31,874,585</u>	<u>31,874,585</u>
(b) Plant and Equipment		
Opening Balance	21,694	79,200
Revaluation Increment	0	0
Revaluation Decrement	0	(57,506)
	<u>21,694</u>	<u>21,694</u>
(c) Furniture and Equipment		
Opening Balance	471,415	471,415
Revaluation Increment	0	0
Revaluation Decrement	0	0
	<u>471,415</u>	<u>471,415</u>
(d) Roads		
Opening Balance	0	0
Revaluation Increment	79,936,052	0
Revaluation Decrement	0	0
	<u>79,936,052</u>	<u>0</u>
(e) Footpaths		
Opening Balance	0	0
Revaluation Increment	633,439	0
Revaluation Decrement	0	0
	<u>633,439</u>	<u>0</u>
(f) Drainage		
Opening Balance	0	0
Revaluation Increment	10,845,813	0
Revaluation Decrement	0	0
	<u>10,845,813</u>	<u>0</u>
(g) Parks and Ovals		
Opening Balance	0	0
Revaluation Increment	0	0
Revaluation Decrement	0	0
	<u>0</u>	<u>0</u>
(h) Other Infrastructure		
Opening Balance	0	0
Revaluation Increment	254,681	0
Revaluation Decrement	0	0
	<u>254,681</u>	<u>0</u>
Total Asset Revaluation Surplus	<u><u>124,037,677</u></u>	<u><u>32,367,693</u></u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

14. Notes to the Statement of Cash Flows

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2015 \$	2015 Budget \$	2014 \$
Cash and Cash Equivalents	<u>3,436,572</u>	<u>1,318,658</u>	<u>1,764,884</u>

(b) Reconciliation of Net Cash Provided by Operating Activities to Net Result

Net Result	380,595	1,583,927	3,934,062
Non-cash flows in Net Result:			
Amortisation	0	86,752	90,998
Depreciation	5,630,122	4,142,899	4,194,050
(Profit) / Loss on Sale of Asset	(40,730)	124,566	10,298
Fair value adjustment of non-current assets	970,591	0	0
Changes in Assets and Liabilities:			
(Increase) / Decrease in Receivables	(29,934)	(23,405)	110,861
(Increase) / Decrease in Inventories	(1,419)	3,610	5,416
Increase / (Decrease) in Payables	641,391	401,474	(598,925)
Increase / (Decrease) in Employee Provisions	94,601	0	(39,503)
Grants / Contributions for the			
Development of Assets	(3,051,061)	(3,513,820)	(6,038,591)
Net Cash From Operating Activities	<u>4,594,156</u>	<u>2,806,002</u>	<u>1,668,665</u>

(c) Undrawn Borrowing Facilities

	2015 \$	2014 \$
Credit Standby Arrangements		
Bank Overdraft limit	500,000	500,000
Bank Overdraft at Balance Date	0	0
Credit Card limit	20,000	20,000
Credit Card Balance at Balance Date	0	0
Total Amount of Credit Unused	<u>520,000</u>	<u>520,000</u>
Loan Facilities		
Loan Facilities - Current	297,764	282,998
Loan Facilities - Non-Current	2,745,932	3,044,407
Total Facilities in Use at Balance Date	<u>3,043,697</u>	<u>3,327,405</u>
Unused Loan Facilities at Balance Date	<u>Nil</u>	<u>Nil</u>

15. Contingent Liabilities

The Council has a joint contingent liability with the Baptist Union of WA for the repayment of a \$100,000 loan (for the Mount Barker Community Centre) to the Minister for Regional Development in the event of default of the service at the new centre. The Council has received a letter from the Baptist Union of WA advising that they have undertaken to carry on the service in event of the local Baptist Church defaulting.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

16. Capital and Leasing Commitments

(a) Finance Lease Commitments

There are no outstanding finance lease commitments at 30 June 2015.

(b) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year

- later than one year but not later than five years

	2015	2014
	\$	\$
	17,976	21,741
	35,343	8,385
	53,319	30,125

(c) Capital Expenditure Commitments

There are no outstanding capital expenditure commitments at 30 June 2015.

17. Joint Venture

The Minister of Education and the Shire of Plantagenet jointly funded the construction of the School and Community Recreation Centre during 1997/1998. The Recreation Centre was built on land vested in the Ministry of Education which has granted the Shire a 21 year licence to use the facilities for recreational purposes. Whilst utilities and maintenance expenses are to be shared, garden maintenance costs are to be borne entirely by the Ministry. The Council's share of these assets as follows. Given the building is not owned by the Shire, the decision has been made to remove the asset from the Council's asset register and hence a value of \$0 is shown for 2015.

	2015	2014
	\$	\$
Non-Current Assets		
Infrastructure	0	1,409,979
Less: Accumulated Amortisation	0	(1,026,341)
	0	383,638

18. Total Assets Classified by Function and Activity

Governance	5,120,915	5,204,931
Law, Order, Public Safety	3,660,601	3,447,204
Health	34,069	30,996
Education and Welfare	877,716	881,949
Community Amenities	3,457,631	3,669,214
Recreation and Culture	22,677,967	23,915,319
Transport	135,510,000	44,352,219
Economic Services	13,978,236	14,334,753
Other Property and Services	9,054,502	7,607,988
Unallocated	5,281,654	3,705,853
	199,653,291	107,150,427

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

	2015	2014	2013
19. Financial Ratios			
Current Ratio	1.020	0.650	0.771
Asset Sustainability Ratio	0.487	1.178	0.863
Debt Service Cover Ratio	6.921	4.250	6.857
Operating Surplus Ratio	(0.319)	(0.258)	(0.210)
Own Source Revenue Coverage Ratio	0.579	0.677	0.646

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{Current assets minus restricted assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$
Debt Service Cover Ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

Notes:

Information relating to the **asset consumption ratio** and the **asset renewal funding ratio** can be found at Supplementary Ratio Information on Page 57 of this document.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

20. Trust Funds

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

Particulars	Balance	Amounts	Amounts	Balance
	1 July 2014	Received	Paid	30 June 2015
	\$	\$	\$	\$
Feral Pig Eradication Committee	118,689	27,400	0	146,089
Contribution - Public Open Space	167,992	0	0	167,992
Contribution - Roadworks	8,631	0	0	8,631
Bonds - Planning Advertising	11,677	3,000	(6,632)	8,045
Bonds - Relocatable Dwelling	27,500	20,000	(5,000)	42,500
Bonds - Extractive Industries	10,000	0	0	10,000
Bonds - Road Construction Guarantee	83,342	0	0	83,342
Bonds - Tree / Garden / Planting	5,916	0	0	5,916
Bonds - Subdivisional	4,000	0	0	4,000
Bonds - Parking	3,000	0	0	3,000
Bonds - Footpath	9,835	0	0	9,835
Bonds - Other	3,955	53,950	0	57,905
Bonds - Councillor Nomination	0	0	0	0
	454,538	104,350	(11,632)	547,255

21. Disposals of Assets - 2014/2015 Financial Year

The following assets were disposed of during the year:

	Net Book Value		Sale Price		Profit (Loss)	
	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$
Plant and Equipment						
<i>Governance</i>						
VW Passat 125TDI - CEO (Not sold)		38,799		26,500		(12,299)
<i>Law, Order and Public Safety</i>						
Mazda B3000 Dual Cab - Ranger	16,084	28,112	18,860	26,000	2,776	(2,112)
Isuzu FSS 550 Fire Truck (Porongurup)	10,556	0	100,000	0	89,444	0
Isuzu Heavy Duty Fire Truck (Perillup)	8,402	0	5,969	0	(2,433)	0
Mazda BT50 3.2L - CESM (Not sold)		34,952		25,000		(9,952)
<i>Health</i>						
Toyota Hilux 4x4 - EHO	29,996	34,686	24,091	18,000	(5,905)	(16,686)
<i>Community Amenities</i>						
Jeep Grand Cherokee - Manager Development Services	41,935	45,862	33,636	33,000	(8,299)	(12,862)
<i>Other Property and Services</i>						
Mazda BT50 3.2L - Manager Works and Services	41,284	45,438	24,545	30,000	(16,739)	(15,438)
Mazda BT50 - Principal Works Supervisor	42,452	38,805	28,182	25,000	(14,270)	(13,805)
Mitsubishi Triton - Mechanic	8,690	14,496	12,727	14,545	4,037	49
Mitsubishi Triton - Supervisor Parks & Gardens	9,153	16,344	9,091	11,818	(62)	(4,526)
Toyota Hilux Dual Cab - Parks & Gardens	29,639	36,325	21,819	25,000	(7,820)	(11,325)
Bomag Roller (Not sold)		32,500		35,000		2,500
Hino Truck (Not sold)		92,062		55,000		(37,062)
CAT 12H Grader (Not sold)		91,050		100,000		8,950
	238,191	549,429	278,920	424,863	40,730	(124,566)

Profit	96,257	11,499
Loss	(55,527)	(136,065)
	40,730	(124,566)

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

22. Information On Borrowings

(a) Repayments - Debentures

	Principal 01-Jul-14 \$	New Loans \$	Principal Repayments		Principal 30-Jun-15		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Governance								
New Administration Centre (90)	1,851,231	0	124,271	124,271	1,726,960	1,726,960	107,732	107,596
Health								
*Plantagenet Village Homes (93)	1,046,674	0	106,977	106,977	939,696	939,696	37,605	38,209
Recreation and Culture								
*Mount Barker Golf Club (91)	90,494	0	20,264	20,264	70,230	70,230	6,259	6,316
Sounness Park (94)	339,006	0	32,196	32,196	306,810	306,810	12,879	12,918
	3,327,405	0	283,708	283,708	3,043,697	3,043,697	164,475	165,038

(*) Self supporting loan financed by payments from third parties.

(b) New Debentures - 2014/2015

No new debentures were taken out in 2014/2015.

(c) Unspent Debentures

Nil

(d) Overdraft

The Council established an overdraft facility of \$800,000 in 2008/2009 to assist with short term liquidity requirements. This was reduced to \$500,000 in 2009/2010. The balance of the bank overdraft at 1 July 2014 and 30 June 2015 was \$Nil.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

23. Rating Information - 2014/2015 - Financial Year

(a) Rates

Rate Type	Rate In \$	Number Of Properties	Original Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
General Rate											
Gross Rental Value Valuations											
GRV - Mount Barker Townsite	10.52620	817	9,864,312	1,038,337	1,372	37	1,039,746	1,033,750	4,000	0	1,037,750
GRV - Strata Title	10.52620	6	65,156	6,858			6,858	6,858	0	0	6,858
GRV - Rural Townsites	10.52620	181	1,716,364	180,668	426	857	181,951	180,668	1,000	0	181,668
GRV - Rural	10.52620	47	1,298,048	136,635	20		136,655	136,635	0	0	136,635
Unimproved Value Valuations											
UV - Rural	0.71980	1,338	533,141,000	3,837,549	1,320	1,113	3,839,982	3,837,549	5,000	0	3,842,549
Sub-Totals		2,389	546,084,880	5,200,047	3,138	2,007	5,205,192	5,195,461	10,000	0	5,205,461
Minimum Payment	Minimum \$										
Gross Rental Value Valuations											
GRV - Mount Barker Townsite	810	214	965,999	173,340	4,233		177,573	173,340	0	0	173,340
GRV - Strata Title	810	86	172,600	69,660	397		70,057	69,660	0	0	69,660
GRV - Rural Townsites	810	350	755,458	283,500	1,501	(770)	284,231	283,500	0	0	283,500
GRV - Rural	810	27	141,083	21,870	73		21,943	21,870	0	0	21,870
Unimproved Value Valuations											
UV - Rural	810	324	29,310,800	262,440	810	129	263,379	262,440	0	0	262,440
UV - Mining	810	16	221,531	12,960	266	(63)	13,163	12,960	0	0	12,960
Sub-Totals		1,017	31,567,471	823,770	7,280	(705)	830,346	823,770	0	0	823,770
Total amount raised from General Rate				6,023,817			6,035,538				6,029,231

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

23. Rating Information - 2014/2015 - Financial Year (Continued)

(b) Information on Surplus/(Deficit) Brought Forward

	2014 (30 June 2015 Carried Forward) \$	2014 (1 July 2014 Brought Forward) \$	2014 (30 June 2014 Carried Forward) \$
Surplus/(Deficit) 1 July Brought Forward	<u>1,343,421</u>	<u>445,223</u>	<u>445,223</u>
Comprises:			
Cash and Cash Equivalents			
Unrestricted	1,733,244	412,914	412,914
Restricted	1,703,329	1,448,875	1,448,875
Receivables			
Rates - Current	383,980	304,363	304,363
Sundry Debtors	132,644	185,771	185,771
GST Receivable	0	4,696	4,696
Inventories	44,586	43,167	43,167
Less:			
Trade and Other Payables			
Sundry Creditors	(1,113,138)	(516,121)	(516,121)
Less:			
Reserves - Restricted Cash	(1,541,227)	(1,438,443)	(1,438,443)
Surplus/(Deficit)	<u>1,343,421</u>	<u>445,223</u>	<u>445,223</u>

Difference:

There was no difference between the Surplus/(Deficit) 1 July 2014 Brought Forward position used in the 2015 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2014 audited financial report.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

24. Specified Area Rate - 2014/2015 Financial Year

There were no specified area rates levied in the 2014/2015 financial year.

25. Service Charges - 2014/2015 Financial Year

There were no service charges levied in the 2014/2015 financial year.

26. Discounts, Incentives, Concessions and Write-Offs - 2014/2015 Financial Year

	Type	Disc %	Total Cost / Value \$	Budget Cost / Value \$
General Rates	Write-Off	N/A	1,394	0

Rates balances under \$2.00 are written off at the end of each year.

27. Interest Charges and Instalments - 2014/2015 Financial Year

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00	N/A	45,145	35,000
Interest on Instalment Plans	5.50	N/A	19,717	20,000
Charges on Instalment Plans	N/A	5.00	13,827	15,500
			<u>78,689</u>	<u>70,500</u>

Ratepayers had the option of paying rates in four equal instalments, due on 20 August 2014, 22 October 2014, 7 January 2015 and 11 March 2015. Administration charges and interest applied for the final three instalments.

28. Fees and Charges	2015	2014
	\$	\$
Governance	3,614	4,649
General Purpose Funding	34,038	37,577
Law, Order, Public Safety	27,659	28,075
Health	76,482	72,308
Education and Welfare	0	339
Community Amenities	529,598	423,720
Recreation and Culture	209,286	213,649
Transport	77	0
Economic Services	859,085	912,679
Other Property and Services	19,221	100,998
	<u>1,759,061</u>	<u>1,793,992</u>

There was one change during the year to the amount of the fees or charges detailed in the original budget. At its meeting held on 31 March 2015, the Council amended the schedule of fees to include an hourly hire fee for Frost Pavilion of \$20.00.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

29. Grant Revenue

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

	2015	2014
	\$	\$
By Nature and Type:		
Operating Grants, Subsidies and Contributions	3,396,307	1,616,891
Non-Operating Grants, Subsidies and Contributions	3,055,399	5,982,454
	<u>6,451,706</u>	<u>7,599,345</u>
By Program:		
Governance	0	0
General Purpose Funding	2,497,986	844,319
Law, Order, Public Safety	700,768	1,548,607
Health	0	0
Education and Welfare	530,820	0
Community Amenities	31,913	166,850
Recreation and Culture	1,690,405	3,102,437
Transport	738,350	1,732,261
Economic Services	261,464	204,870
Other Property and Services	0	0
	<u>6,451,706</u>	<u>7,599,345</u>

30. Councillors' Remuneration

The following fees, expenses and allowances were paid to Councillors and / or the Shire President.

	2015	2015	2014
	\$	Budget	\$
		\$	
President's Allowance	6,283	6,283	6,100
Deputy President's Allowance	1,440	1,571	1,500
Elected Members' Sitting Fees	76,220	76,220	73,876
Travelling Allowance	804	4,000	4,097
Councillors Incidental Expenses	11,445	13,500	13,609
Conferences and Training	11,309	15,000	10,723
	<u>107,502</u>	<u>116,574</u>	<u>109,905</u>

31. Employee Numbers

The number of full-time equivalent employees at balance date.

	2015	2014
	<u>60.4</u>	<u>58.4</u>

32. Major Land Transactions

The Council did not participate in any major land transactions during the 2014/2015 financial year.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

33. Trading Undertakings and Major Trading Undertakings

The Great Southern Regional Cattle Saleyards	2015 \$	2015 Budget \$	2014 \$
Number of Cattle Sold	67,414	67,000	66,441
Operating Revenue			
Agent Contributions	66,641	67000	66,379
Entry Fees	12,000	12,800	12,000
Saleyard Weigh and Pen Fees	559,362	551131	539,359
Other Operating Income	9,832	10,000	8,977
Avdata Income	19,082	17600	22,567
NLIS Tagging	13,051	9500	13,766
Hay Feeding	7,183	10,000	11,481
Stock Removal	4,786	4,000	6,582
Sale of Manure	10,139	7,500	9,256
Shippers / Private Weigh	10,315	12,000	9,223
Profit on Sale of Assets	0	0	3,516
	<u>712,391</u>	<u>701,531</u>	<u>703,105</u>

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

33. Trading Undertakings and Major Trading Undertakings (Continued)

The Mount Barker Regional Saleyards	2015 \$	2015 Budget \$	2014 \$
Operating Expenditure			
Conferences and Training	1,074	4,000	2,823
Workers Compensation Insurance	4,945	5,000	4,694
Salaries	231,109	227,722	239,750
Superannuation	22,156	23,103	22,741
Relief Staff / Contractors	0	0	0
Uniforms, Clothing and Accessories	1,506	2,000	2,408
Travel and Accommodation	957	1,500	0
Medicals and Vaccinations	421	500	90
Telephone	5,336	4,000	4,535
Computer Equipment Maintenance	9,026	10,000	8,786
Other Operating Costs - Office	2,656	1,500	1,906
Insurances	32,687	35,000	34,243
Promotional Material and Public Relations	13,973	18,000	16,516
Water Monitoring	9,729	10,000	8,190
Licence Fees	2,334	4,000	2,230
Other Operating Costs - Other	23,005	15,000	5,157
Feed Purchases	3,440	5,000	5,447
Tools and Sundry	0	1,050	427
NSQA Expenses	0	0	0
Environmental Services	3,310	15,000	657
Sludge Removal	25,650	35,000	31,453
Admin Services Allocation	71,987	71,271	70,130
Depreciation - Furniture and Fittings	29,103	14,487	19,707
Depreciation - Land and Buildings	455,761	93,890	95,444
Depreciation - Plant, Machinery and Equip	19,337	21,230	25,371
Loss on Sale of Assets	0	0	(330)
Annual Leave Accrual	2,894	0	(1,428)
Long Service Leave Accrual	1,478	0	(450)
Building Maintenance	7,218	10,000	10,157
Building Operating	31,969	30,000	35,795
Grounds Maintenance	48,511	55,000	56,259
Motor Vehicle Allocations	4,567	10,000	6,492
Total Operating Expenditure	1,066,139	723,253	709,199
Operating Profit / (Loss)	(353,748)	(21,722)	(6,093)

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

34. Financial Risk Management

The Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the financial performance of the Council.

The Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2015 \$	2014 \$	2015 \$	2014 \$
Financial Assets				
Cash and cash equivalents	3,436,573	1,764,884	3,436,573	1,764,884
Receivables	1,577,093	1,674,401	1,577,093	1,674,400
Available for Sale Financial Assets (Shares)	223,402	223,402	223,402	223,402
	<u>5,237,067</u>	<u>3,662,686</u>	<u>5,237,067</u>	<u>3,662,686</u>
Financial Liabilities				
Payables	1,297,895	656,503	1,297,895	656,503
Borrowings	3,097,016	3,357,530	2,678,668	2,895,750
	<u>4,394,911</u>	<u>4,014,033</u>	<u>3,976,563</u>	<u>3,552,254</u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables - estimated to the carrying value which approximates net market value.
- Borrowings - estimated future cash flows discounted by the current market interest rates applicable to assets and liabilities with similar risk profiles.
- Available For Sale Financial Assets - based on quoted market prices at balance date or independent valuation.

(a) Cash and Cash Equivalents

Financial assets at fair value through profit and loss

Available-for-sale financial assets

The Council reviewed its Investments Policy on 27 August 2013. The Council's objective is to support the local community bank through its operating account, but to maintain sufficient diversity in order to secure the government guarantee on funds. The Council seeks a moderate return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital.

The major risk associated with investments is price risk, the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in a market.

Cash and investments are also subject to interest rate risk, the risk that movements in interest rates could affect returns.

Another risk associated with cash and investments is credit risk, the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to the Council.

The Council manages these risks by investing in low risk bank term deposits and NCDs.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

34. Financial Risk Management (Continued)

(a) Cash and Cash Equivalents (Continued)

Financial assets at fair value through profit and loss (Continued)

Available-for-sale financial assets (Continued)

	30-Jun-15	30-Jun-14
	\$	\$
Impact of a 10% ⁽¹⁾ movement in price of investments:		
- Equity	22,340	22,340
- Statement of Comprehensive Income	22,340	22,340
Impact of a 1% ⁽¹⁾ movement in interest rates on cash and investments:		
- Equity	40,468	36,270
- Statement of Comprehensive Income	40,468	36,270

Notes:

⁽¹⁾ Sensitivity percentages based on management's expectation of future possible market movements.

(b) Receivables

The Council's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk - the risk that the debts may not be repaid. The Council manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the Council to recover these debts as a secured charge over the land - that is, the land can be sold to recover the debt. The Council is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is monitored for acceptable collection performance. The Council makes suitable provision for doubtful receivables as required.

There are no material receivables that have been subject to a re-negotiation of repayment terms.

The profile of the Council's credit risk at balance date was:

	2015	2014
Percentage of Rates and Annual Charges		
- Current	0.00%	0.00%
- Overdue	100.00%	100.00%
Percentage of Other Receivables		
- Current	86.15%	88.81%
- Overdue	13.85%	11.19%

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

34. Financial Risk Management (Continued)

(c) Payables

Borrowings

Payables and borrowings are both subject to liquidity risk - that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The Council manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required.

The contractual undiscounted cash flows of the Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	Due Within 1 Year \$	Due Between 1 and 5 Years \$	Due After 5 Years \$	Total Contractual Cash Flows \$	Carrying Values \$
<u>2015</u>					
Payables	1,297,895	0	0	1,297,895	1,297,895
Borrowings	448,745	1,741,822	1,657,637	3,848,204	3,043,697
	<u>1,746,640</u>	<u>1,741,822</u>	<u>1,657,637</u>	<u>5,146,099</u>	<u>4,341,592</u>
<u>2014</u>					
Payables	656,503	0	0	656,503	656,503
Borrowings	448,745	1,768,402	2,079,803	4,296,950	3,327,405
	<u>1,105,249</u>	<u>1,768,402</u>	<u>2,079,803</u>	<u>4,953,453</u>	<u>3,983,909</u>

**Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015**

34. Financial Risk Management (Continued)

(c) Borrowings (Continued)

Borrowings are also subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The Council manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation.

The following tables set out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk:

	<1 Year \$	>1<2 Years \$	>2<3 Years \$	>3<4 Years \$	>4<5 Years \$	>5 Years \$	Total \$	Weighted Average Effective Interest Rate %
<u>Year Ended 30 June 2015</u>								
Borrowings								
Fixed Rate								
Debentures	0	0	70,230	0	0	2,973,467	3,043,697	5.00%
Weighted Average Effective Interest Rate	N/A	N/A	7.26%	N/A	N/A	4.94%	5.00%	
<u>Year Ended 30 June 2014</u>								
Borrowings								
Fixed Rate								
Debentures	0	0	0	90,494	0	3,236,911	3,327,405	4.98%
Weighted Average Effective Interest Rate	N/A	N/A	N/A	7.26%	N/A	4.92%	4.98%	

**INDEPENDENT AUDITOR'S REPORT
TO THE RATEPAYERS OF THE SHIRE OF PLANTAGENET**



Report on the Financial Report

We have audited the accompanying financial report of the Shire of Plantagenet, which comprises the balance sheet as at 30 June 2015, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

Management's Responsibility for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal control as management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud and error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by council, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have followed applicable independence requirements of Australian professional ethical pronouncements.

**INDEPENDENT AUDITOR'S REPORT
TO THE RATEPAYERS OF THE SHIRE OF PLANTAGENET**

Auditor's Opinion

In our opinion the financial report of the Shire of Plantagenet is in accordance with the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended), including:

- (a) giving a true and fair view of the Shire's financial position as at 30 June 2015 and of its performance for the year ended on that date; and
- (b) complying with Australian Accounting Standards (including the Australian Accounting Interpretations), the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

Other Matters

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- (a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- (b) No matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- (c) All necessary information and explanations were obtained by us.
- (d) All audit procedures were satisfactorily completed in conducting our audit.
- (e) In relation to the Supplementary Ratio Information presented at page 57 of this report, we have reviewed the calculations as presented and in our opinion these are:
 - i) Based on verifiable information; and
 - ii) Reasonable assumptions.



Russell Harrison, Partner

Lincolns Accountants and Business Advisers

70 - 74 Frederick Street, Albany WA

Dated this 12th day of November 2015.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2015

Ratio Information

The following information relates to those ratios which only require an attestation they have been checked and are supported by verifiable information.

	2015	2014	2013
Asset Consumption Ratio	0.620	0.188	0.122
Asset Renewal Funding Ratio	0.783	0.970	1.024

The above ratios are calculated as follows:

Asset Consumption Ratio
$$\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciable assets}}$$

Asset Renewal Funding Ratio
$$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$$