

ANNUAL REPORT

2016.17

Annual Report

For the Year Ended 30 June 2017

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Administration Details

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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 | 5,142 (2016 ABS) |
| • Area | 4,792 km ² |
| • Number of elected members (Shire) | 9 |
| • Number of dwellings | 2,531 |
| • Number of rate assessments | 3,476 |
| • Length of sealed roads | 333 km |
| • Length of unsealed roads | 908 km |
| • Number of electors | 3,411 |
| • Number of bushfire brigades | 12 |



It is with great pleasure that I present the 2016/2017 Annual Report for the Shire of Plantagenet. This report provides an overview of the Shire's activities over the last twelve months.

Firstly I would like to pay tribute to Cr Ken Clements for his leadership in the role of Shire President for the past eight years. His commitment and contribution to the Shire of Plantagenet over that period has been invaluable and the Council's achievements in my report have all been under Ken's leadership. As I have recently assumed the driver's seat, I look forward to continuing to work closely with Ken and will value his guidance in our team environment.



A number of key projects were progressed, including:

- \$3.3 million capital road works program.
- Stage Two of the Plantagenet District Hall Upgrade has been completed and the makeover of this dated historical infrastructure has been nothing short of amazing. With the support of the Plantagenet Players Inc. and external funding, this building has evolved into a state of the art facility for theatrical performances and an auditorium with tiered seating for 164 people.
- Stage 1 of the Frost Pavilion improvements including new ceiling, re-lining and painting walls, new carpet, stainless steel bar top and ablution privacy screens.
- Continuation of the Kendenup Agricultural Grounds redevelopment.
- A number of improvements in the Rec.Centre including new flooring and painting in the gym, new cardio and strength equipment, a purpose built Group Fitness Studio and fit out and paint for the crèche.
- Major improvements at the Mount Barker Regional Saleyards including the roofing of the northern dirt pens, a 250,000 litre water tank, modifications to dispersal ramp 1 and a new backup generator.
- Implementation of a new electronic notice board at the front of the administration building providing continued display of coming events.
- Purchase of two new computer servers for the administration building.
- Plant purchases included a Hino prime mover, tri-axle tipping trailer, rear mounted multi-tyre roller, four tonne Isuzu tip truck, a purpose built mower trailer and a new Ariens Zoom Zero Turn Mower.

Strategic Planning

Given that it is four years since the Council adopted its 2013 – 2023 Strategic Community Plan, the Council initiated a review of the Shire's strategic direction. The Council again sought views from the community and conducted a number of workshops to work through the opportunities and challenges for the region.

While the Council is still finalising the plan, it is anticipated that it will set out a vision for our Shire for the next 10 years and provide strategies to guide the Council towards achieving it. Achieving the shared vision will require collaboration with all levels of government, neighbouring councils, community groups and residents.

This year, the Saleyards Advisory Committee also initiated a review of the strategic plan for that facility. The committee met with representatives from all three stock agents in December 2016 and January 2017 to discuss the future direction. The Shire continues to recognise the development and operation of the Saleyards as a key strategy and continue to support the cattle industry. The saleyards facility is financially self-supporting and continues to have high standards of animal welfare, quality effluent disposal and is well maintained and convenient for users.

Government Advocacy

Following the change of state government in March 2017, the Shire made representations to the Premier and new members of parliament regarding a range of issues, some relating to difficulties that Shire has had in progressing matters through various State Government authorities.

One of these is the subdivision of the 130ha Yerriminup Special Industrial Area by Landcorp. Provision of this site for special industry would help in stimulating economic growth and employment in the region and also assist in some industries remaining in the Shire.

Another project that has stalled is the subdivision of the northern portion of the current depot site as a possible Light Industrial Area, where Main Roads WA has imposed extensive road and access reconstruction conditions. We will be working through these to find a satisfactory resolution.

The Government's over-riding message was that the state of the WA economy will result in fewer grant funding opportunities, including the Royalties for Regions scheme, at least in the near future.

During the year, the Council resolved to write to the Prime Minister of Australia, Mr Malcolm Turnbull and the Leader of the Opposition Mr Bill Shorten, to seek a better return of our GST back to Western Australia. The Council also wrote to all other local governments in WA and received 23 responses from Councils indicating that they had too written to the Prime Minister about this. Time will tell as to whether there will be any change in this regard.

Sport and Recreation

The Shire continued to assist with the incorporation of the Plantagenet Sporting Club (PSC), a group that was formed for the purpose of leading the successful management and operation of the Souness Park sporting facilities, in collaboration with the Shire and for the benefit of all users and the community. The PSC have entered into a lease from July 2017 and have an active membership from hockey, cricket, soccer and football clubs.

The Council has also leased the Souness Park changerooms and adjacent tiered seating to the PSC and has been pleased that the PSC has been actively developing its 'product' through the endorsement of a Facility Management Plan. The agreement between the Council and an incorporated body will assist Council staff to ensure that the asset is maintained to a high standard and continues to provide service to the sporting community for many years.

Auditing and Compliance

The Shire has been working hard to maintain appropriate and robust systems, having conducted a review of the appropriateness and effectiveness of organisational systems and procedures in relation to risk management, internal control and legislative compliance. The 2016 Compliance Audit revealed no areas of non-compliance. The Shire's Audit and Risk Management Committee also regularly reviewed the Shire's strategic risk register.

Regional Partnerships

Representatives from member councils of the Southern Link VROC continued to meet to progress resource sharing and other initiatives of mutual interest. The Lower Great Southern Alliance, members of which are the City of Albany and the Shires of Denmark and Plantagenet, also continued to work on the development of the tourism industry sector.

In early 2016, the Alliance contracted consultants to prepare a Tourism Development Strategy (TDS) and a Destination Marketing Strategy (DMS). A key required outcome of the DMS was to formulate a tourism destination positioning statement including a regional tourism destination brand and logo. In October 2016 the Shire endorsed the destination positioning statement 'The Amazing South Coast' with a tag line 'Worth Every Moment'.

In December 2016, following significant stakeholder consultation, the Alliance endorsed 'in principle' the TDS and DMS and agreed to develop a 12 month action plan with input received from the three councils.

The Shire also received an invitation from the Hidden Treasures of the Great Southern to become a member of that group. The Hidden Treasures is a collaborative partnership between eight Shires in the northern and south-eastern parts of the Great Southern region.

The group jointly promotes tourism product, experiences and activities for all participating Shires and their communities as well as disseminating information on relevant tourism and marketing opportunities.

In accepting the invitation, the Council noted that by jointly undertaking promotion and marketing for tourism, events and activities, the region receives significantly more value for money than if the Shires were to 'go it alone'.

Growth Plan Partnership

In 2016/2017, the Council endorsed a Memorandum of Understanding with the City of Albany, Shire of Denmark, Great Southern Development Commission, Department of Regional Development, Department of Planning, LandCorp and the Albany Chamber of Commerce and Industry Inc. in relation to the Lower Great Southern Growth Plan.

The Regional Centres Development Plan (RCDP) Program was developed by the State Government to realise the economic potential of Western Australia's strategic regional centres. The RCDP establishes strategic economic partnerships known as Growth Plan Partnerships and supports the preparation of economic development plans known as Growth Plans.

Albany was selected as one of the five regional cities participating in Stage 2 of the RCDP process. As Alliance partners, the Shires of Plantagenet and Denmark received an invitation to participate in the process of 'growing' economic development in the Alliance area.

Child Care Planning

In February 2016, the Shire was successful in securing funding to undertake a feasibility study into future facility requirements for child care in the Shire of Plantagenet.

The child care centre on Marmion Street is not a purpose built facility. It consists of an old house which has undergone several extensions and refurbishments and impacts on the operator's ability to provide a flexible service to parents. The age of the facility will also inevitably lead to greater demands for maintenance.

The Council has been investigating future options including to locate a child care centre at the Mount Barker Community College, which would have a number of advantages over the current site. The Shire will continue to work with the MBCC and Department of Education to see if the project is feasible.

Conclusion

The 2016/2017 year has again been very busy with the continuation of major infrastructure projects and other important initiatives. The Council has aimed to provide the levels of service sought by the community in an efficient, effective and sustainable manner and to develop and maintain an appropriate degree of infrastructure given the Shire's financial constraints.

In closing, I would like to thank my fellow councillors for their support and commitment to the Council and the community. I also would like to thank our Chief Executive Officer, Rob Stewart and his staff for their guidance and tireless contribution to the Shire of Plantagenet.

Cr Chris Pavlovich
Shire President

Whenever I am asked to write my report for this publication, it amazes me that that another 12 months has gone by, yet we have again achieved so much, given the increasing challenges on small local governments.

With the completion of Sounness Park, there has been a lot of work undertaken with the main user groups to establish the Plantagenet Sporting Club Inc. While there have been some challenges in getting this going, the group now manages the clubrooms and change rooms.

I hope that this group will lead the successful management and operation of the Sounness Park sporting facilities, in collaboration with the Shire and for the benefit of all users and the community. I would like to acknowledge the Mount Barker Bulls Football Club and its hard working volunteers for taking on the operation of the clubrooms for the initial three years.



Following on from Sounness Park, the Council has commenced a multi year re-development of the pavilion at Frost Park. Stage 1 of the improvements include new ceiling, re-lining and painting walls, new carpet, stainless steel bar top and ablution privacy screens.

Stage Two of the Plantagenet District Hall Upgrade has now also been completed. This project also continues the Council's philosophy of handing over the management Shire facilities to user groups, who can not only attract greater grant funding opportunities, but are also usually better at generating usage and making such facilities more viable in the long term. The District Hall is almost unrecognisable on the inside and the end result is a real tribute to Shire building services staff and Plantagenet Players.

Over the last few years, the Council has been gradually divesting itself of structures that are underutilised or no longer fit for purpose. Examples include the Perillup Hall (sold and removed), the Plantagenet District Hall (leased), Woogenellup Hall (leased) and Rocky Gully Hall (demolished). During the year, the Council held a public meeting about the future of the Kamballup Hall and adjacent outbuildings, which are no longer used for any purpose and are deteriorating through lack of use and vandalism. The Council is currently advertising tenders for the sale and removal of the buildings.

A key part of the Council's ongoing deliberations is what the community can afford in terms of providing new facilities, maintaining existing facilities and determining service levels. The goal is to find the appropriate balance between community benefit and fiscal responsibility, especially over the long term. The audit reports over the past few years have tended to focus on the statutory ratios that all local governments in Western Australia are required to report on in their annual financial reports.

The implementation of fair value accounting and the increase in depreciation associated with asset revaluations has brought attention to a number of issues with the data held by this and other councils which is used to calculate the ratios. Some ratios indicate that the Council is not putting enough money into the long term upkeep of its assets, particularly the road network. Ratios that are below the standard set by the Department may be legitimately below standard or not depending on the veracity of data, however it is difficult to know one way or the other unless a lot of work is done to check the data.

It takes a lot of time and effort to fulfil the statutory requirements, such as developing asset management plans and long term financial plans. The Council is also required to spend money on a visual condition survey of the Shire's road network and data entry into its roads database to help in verifying depreciation and remaining useful lives of road assets.

This work will hopefully satisfy the state government and the auditors. While the data will improve future planning of roadworks, there is no doubt that there is an impost on the ratepayers for these requirements. Nevertheless, the Council will continue to work towards verifying data and maintaining assets at service levels that are appropriate and affordable by the community.

The Council has done a lot of work to progress its Strategic Community Plan this year. While it has not yet been formally adopted, the updated Strategic Community Plan continues to recognise the role of the community in determining its own future and will remain the key strategic document for guiding the Council's business planning, annual budgets and service delivery.

The Plan, first developed in 2013 following significant community input, was reviewed for currency and amended in response to the many changes and pressures facing the Shire of Plantagenet. The top two responses to what improvements should the Shire of Plantagenet undertake were Roads/Traffic Management and Waste Management. The Council has also been asked to actively encourage economic development via new business, promotion of tourism and providing more job opportunities.

The Plan reflects that the Shire of Plantagenet is an integral part of the lower Great Southern and the level of co-operation between local governments in the region on working towards achieving common goals is at an all time high. In particular, the alliance with the City of Albany and Shire of Denmark for the purpose of furthering economic development in the sub-region, recognises that what is good for one is good for all.



Rob Stewart
CHIEF EXECUTIVE OFFICER



Shire President
Cr Chris Pavlovich



Deputy Shire
President
Cr John Oldfield



Cr Brett Bell



Cr Sue Etherington



Cr Len Handasyde



Cr Ken Clements



Cr Bevan Lang

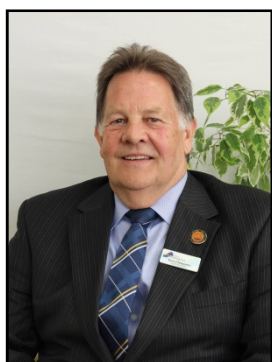


Cr Jeff Moir



Cr Marie O'Dea





Shire President
Cr Ken Clements



Deputy Shire President
Cr Len Handasyde



Cr Brett Bell



Cr Sue Etherington



Cr Jacqui Hamblin



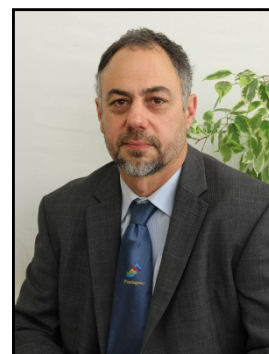
Cr Jeff Moir



Cr Marie O'Dea



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 – David Lynch

- Natural Resource Management
- Waste and 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 Pengel

- Community Services
- Regulatory Services



Former Manager Works & Services – Dominic Le Cerf – Resigned August 2017

EXECUTIVE SERVICES

Governance

Council Committees

- Cr Chris Pavlovich resigned from the Heavy Haulage Committee and Cr Jeff Moir was appointed to that committee.
- Cr Sue Etherington was appointed as Deputy to act on behalf of Cr Ken Clements at Western Australian Local Government Association Great Southern Zone Meetings and Conferences when Cr Clements is unable to attend.
- Following the appointment of Cr Len Handasyde as Chairperson of the Great Southern Regional Road Group, Cr Chris Pavlovich was appointed as the Council's delegate on the Group, with Cr Jon Oldfield appointed as Deputy.
- Crs Ken Clements and Len Handasyde were nominated as representatives for the Shire of Plantagenet for the Southern Joint Development Assessment Panel (JDAP), with Crs Chris Pavlovich and Jon Oldfield nominated as alternate members.
- Crs Ken Clements and Len Handasyde and Brett Bell were appointed as the Council's representatives to the Lower Great Southern Economic Alliance, with Cr Chris Pavlovich deputy.
- Cr Len Handasyde was appointed as a committee member on the Saleyards Advisory Committee in lieu of his appointment as a deputy member, with Cr Marie O'Dea appointed as deputy.

Renewal of Register of Delegations

During the year, an extensive review of the Register of Delegated Authority has been undertaken. This review identified some areas for improvement, with amended and new legislation prompting the requirement for additional delegations. The review also identified the need for delegations to formalise what is considered, in some instances, current practice. At its meeting held on 20 June 2017 the Council adopted the Shire of Plantagenet Register of Delegations, Sub Delegations, Appointments and Authorisations (Register of Delegated Authority).

Citizenship Ceremonies

Five ceremonies were conducted during the year, which conferred Australian citizenship on six people coming from Denmark, Vietnam, Pakistan, Germany, Thailand and the United Kingdom.

Policies Adopted

- F/FM/14 – Regional Price Preference;
- CS/SC/3 – Ball Sports and Equine Activities – Sounness and Frost Parks;
- OP/CS/1 - Public Electronic Notice Board – Messages;
- I/R/17 Roads – Road and Heavy Vehicle Policy; and
- RS/AC/1 Keeping of Dogs Within Townsites.

Policies Reviewed

The following Council policies were reviewed during 2016/2017:

- A/PA/14 – Sporting and Community Organisations Using Council and Vested Land – Rateability;

- F/FM/4 – Telecommunications – Councillors and Staff;
- RS/EF/1 – Use of a Circus Venue;
- OP/HRP/3 – Code of Conduct;
- C/RM/1 - Risk Management Policy C/RM/1;
- I/FM/2 – Vehicle Specifications;
- CF/DG/1 – Financial Assistance (Capital) to Organisations and Clubs;
- CF/DG/2 Financial Assistance (Operating) to Incorporated Organisations and Clubs;
- RS/BTRC/1 – Lowood Road Promotion Banners;
- CS/SC/2 – Skinner Pavilion;
- A/PA/4 – Halls – Hall Hire Donations;
- A/PA/1 – Hire of Council Controlled Property;
- TP/SDCC/5 – Housing – Relocation of Houses;
- F/FM/6 – Financial Management – Borrowing Program and Asset Financing;
- TP/SDC/6 – Scheme Amendment Requests;
- TP/SDC/7 - State Administrative Tribunal – Councillor Representation;
- I/RR/2 - Rural Road Verge Vegetation Management;
- A/PA/11 – Vehicle Registration Plates PL 1 and PL 2 Issue;
- F/FM/11 – Pensioner Rebates on Rural Properties;
- I/R/7 – Unconstructed Roads;
- I/PM/1 Plant – General Policy;
- F/FM/1 – Self Supporting Loans;
- NRM/C/2 – Native Flora Collection;
- A/CA/2 – Cemetery Memorials;
- RS/TRC/1 Road Closure (Temporary) – Wet Weather;
- I/R/6 Roads – Log Haul Requirements;
- I/RR/5 Rural Road Reserve Vegetation Management – Trees Across Fences and Boundaries;
- I/RR/4 Town Street Verge Management;
- A/PA/15 – Alternative Flags; and
- A/PA/17 – Community Halls and Buildings.

Policies Revoked

- RS/ES/1 – Disaster Relief; and
- I/R/10 – School Bus Routes.

Administration

Property Transactions

- Land at Lot 3, 132 The Springs Road, Denbarker was transferred to the Shire for the new Denbarker Fire Shed.
- The lease agreement for Lot 10 Albany Highway Mount Barker to the Plantagenet Arts Council was renewed for a further five years.
- The licence for the canteen at the Mount Barker Regional Saleyards to Mrs Evonne Mitchell was renewed for a further three years.
- The Shire endorsed a lease with the Plantagenet Players over the Plantagenet District Hall, Lot 250 Memorial Road, Mount Barker.
- The Shire entered into a lease with the Plantagenet Sporting Club Inc for the Sounness Park Clubrooms, Changerooms and Adjacent Land.
- The Shire endorsed a Deed of Covenant relating to the Assignment of the Lease between the Shire of Plantagenet (lessor) and the Plantagenet Medical Group Unit Trust (lessee) to Prima Stella Pty Ltd (assignee) trading as Plantagenet Doctors Unit Trust for the Plantagenet Medical Centre. A sub-lease for the pathology collection centre was also effected.
- The Council renewed a lease with the Albany Regional Cattle Association for a portion of Lot 3 Albany Highway, Mount Barker, for the purpose of storage of portable cattle yards.
- The Council renewed the lease agreement with the Plantagenet Men's Shed Inc for Reserve 23870, being Lot 363 Albany Highway (Booth Street), Mount Barker.
- Land was purchased to enable a realignment of the Jutland and Fisher Roads intersection.

Boundary Change

During the year, the Shire received approval from Landgate to amend the locality boundaries of Mount Barker, Kendenup and Perillup. This proposal was initiated by landowners to alleviate addressing and mail problems.

Audits and Compliance

The 2016 Compliance Audit revealed no areas of non-compliance.

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 worked with the new Regional Risk Co-ordinator to update procedures and processes to ensure ongoing compliance with Occupational Safety and Health requirements.

Staffing

The 2016/2017 year saw a number of staff changes within the Administration Office and the Depot.

In Corporate Services, Rayona King made the decision not to return to the Shire following a period of parental leave. Kaye Skinner, who had been performing Rayona's role retired (for the last time) in December 2016 and subsequently Vicki Baker (Telephonist) made the move from part time to full time to take on the vacant Admin/Occupational Health and Safety role in addition to her Telephonist role. Emma Gardner (Accounts Officer) commenced a period of parental leave in June 2016. Emma's role is being covered by a temporary internal reshuffle of existing staff members.

In the Community Services Department, Isabelle Draffehn (Community Development Officer) returned from a period of parental leave while Nicole Selesnew (Club Development Officer) began a period of parental leave in June 2017. Nicole's position is currently being performed on a temporary basis by Kirsten Perrin.

In Development Services, Eric Howard resigned from his long standing position of Environmental Health Officer in August 2016. Shane Chambers then resigned from his position of Regional Environmental Health Officer to take on the permanent role of EHO for the Shire of Plantagenet. Unfortunately, Shane made the decision to move on to the Shire of Katanning in May 2017.

At the depot, there were a couple changes. Gordon Quicke resigned in August 2016 and was replaced by Michael Khan. James Giddens resigned in October 2016 and was replaced by Mitchell Bell. Aaron Crofts, who was undertaking an apprenticeship in turf management, resigned from his position in April 2017. The position was vacant as at June 2016.

Strategic Community Planning

The Shire is required to update the Strategic Community Plan first developed in 2013. Following significant community input, the plan has been reviewed for currency and amended in response to the many changes and pressures facing the Shire of Plantagenet.

Workshops have been held to finalise a revised plan, which will be advertised for public comment. It is anticipated that a new plan will be adopted prior to the end of 2017.

Regional Cooperation

Southern Link VROC

During the year, representatives from member councils of the Southern Link VROC continued to meet to progress resource sharing and other initiatives of mutual interest. Unfortunately, during the year, the contract for the Provision of regional (Environmental Health Officer) EHO services fell away and the Shire had to contract EHO services from the City of Albany on a temporary basis.

Tourism

The Lower Great Southern Alliance, members of which are the City of Albany and the Shires of Denmark and Plantagenet, was formed to further economic development in the sub-region, to be achieved by collaborating in the management of resources and knowledge to increase efficiency and provide consistency in planning and resource sharing across the region. The three key focus areas of the Alliance are Advocacy, Economic Development and Resource Sharing.

The first substantive project for the Alliance has been the development of the tourism industry sector. In early 2016, the Alliance contracted specialist consultants to prepare a Tourism Development Strategy (TDS) and a Destination Marketing Strategy (DMS). Funding partners for the preparation of the TDS included the City of Albany, Shires of Plantagenet and Denmark, Great Southern Development Commission and Tourism WA. Funding partners for the preparation of the DMS and destination logo included the City of Albany, Shires of Plantagenet and Denmark and Tourism WA.

The TDS was prepared by Churchill Consulting with the requirement *‘to provide a strategic and innovative planning policy framework that will attract sustainable tourism investment and increase the economic contribution of tourism to the region.’*

The DMS was prepared by Marketforce with the requirement *‘to effectively establish a unifying vision for destination marketing in the Region based on wide ranging consultation with industry, government and potential customer markets.’*

A key required outcome of the DMS was to formulate a tourism destination positioning statement including an agreed regional tourism destination brand and logo.

In October 2016 the Shire of Plantagenet endorsed the destination positioning statement ‘The Amazing South Coast’ with a tag line ‘Worth Every Moment’.

Between May and December 2016 a program of significant stakeholder consultation was undertaken by the respective consultancies. A range of destination brand logos was developed by Marketforce, tested with tourism stakeholders and project partners, and a preferred logo prepared. In December 2016 the Alliance endorsed ‘in principle’ the TDS and DMS and agreed to develop a 12 month action plan with input received from the elected members of the three local government authorities.

Growth Plan Partnership

During the year, the Council endorsed a Memorandum of Understanding with the City of Albany, Shire of Denmark, Great Southern Development Commission, Department of Regional Development, Department of Planning, LandCorp and the Albany Chamber of Commerce and Industry Inc. in relation to the Lower Great Southern Growth Plan.

The Regional Centres Development Plan (RCDP) Program was developed by the State Government to realise the economic potential of Western Australia’s strategic regional centres. The RCDP establishes strategic economic partnerships known as Growth Plan Partnerships and supports the preparation of economic development plans known as Growth Plans.

Albany was selected as one of the five regional cities participating in Stage 2 of the RCDP process. As Alliance partners, the Shires of Plantagenet and Denmark received an invitation to participate in the process of ‘growing’ economic development in the Alliance area.

CORPORATE SERVICES

Finance

The Shire's operating net result was minus \$78,665 in 2016/2017. Rate revenue increased from \$6.22 million in 2015/2016 to \$6.48 million in 2016/2017. Outstanding borrowings reduced from \$2.99 million in 2015/2016 to \$6.66 million in 2016/2017.

The Council spent \$544,397 on land and buildings and \$493,035 on parks and ovals and other infrastructure. A total of \$3,318,300 was spent on roads, drainage and footpaths with \$1,400,569 on purchases of plant, furniture and equipment.

The level of reserve funds increased from \$1,662,354 in 2015/2016 to \$2,134,522 in 2016/2017. The level of unrestricted cash at year end increased from \$97,893 to \$749,557.

The Council received grants and contributions for the development of assets of \$2.61 million in 2016/2017. Total grants and contributions received was \$5.86 million.

The level of rates debtors decreased from \$442,336 in 2015/2016 to \$409,509 in 2016/2017.

In accordance with Regulation 16 of the Local Government (Financial Management) Regulations, the Shire's land and buildings was revalued at 30 June 2017. The revaluation of these assets resulted in an overall decrease of \$1,440,305 in the net value of the Shire's assets.

Regulation 17 of the Local Government (Audit) Regulations requires a review of the appropriateness and effectiveness of organisational systems and procedures in relation to risk management, internal control and legislative compliance at least once every two calendar years. The review undertaken in November 2016 was carried out with process considered to be appropriate and robust for the size of the organisation.

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 kindly donated by the Mount Barker Community Bank Branch Bendigo Bank and was won by Liz and Michael Jenkins.

Second prize was a two night weekend stay for two people including full buffet breakfast each morning, at the Perth Ambassador Hotel in a new, refurbished premium deluxe room and was won by Ron and Jenny Taylor.

Third Prize was a dozen mixed bottles of wine from the Mount Barker Wine Producers' Association. This was won by Arnold and Elizabeth Bennett.



Sharon Lynch, Bendigo Bank Director,
Liz & Michael Jenkins, Lisa Clode, Bendigo Bank



Ron Taylor with then Shire President
Cr Ken Clements

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 \$70,026 was returned to the community.

Projects

The Shire implemented a new electronic notice board at the front of the administration building. This has been very useful in providing Shire information to the public and is also extensively used by community groups. The Shire also commissioned two new computer servers for the administration building. This has improved network connectivity, make backups more robust and will enhance the ability to implement more modern systems.

Mount Barker Regional Saleyards

Throughput was in line with recent years with a total 65,039 head of cattle being processed. Cattle market price continued to very strong with producers capitalising on good competition among buyers.

The Council continued with its preventative maintenance program with weighbridge gates and paint box gates having a major grease, dirt pens were cleaned and refilled with new gravel as well as fixing sprinkler uprights and washdown coupling points. The two weighbridges were calibrated and also had new computers installed. In the building, verandah posts and fascia boards were painted and fly wire on five external doors replaced.

A number of more substantial items were progressed during the year, including:

- In October 2016, the new roof over the northern dirt pens was finished. The \$400,000 roofing of the pens project had been identified as a priority for several years and is providing many benefits, such as an improvement in cattle presentation and enhanced animal welfare. The roofing has also eliminated stock pen waterlogging, enhancing saleyards operations and enhanced safety for stock handlers.

Having been completed, on time and under budget, the decision was made to utilise unspent loan funds on the installation of a 250,000 litre water tank to capture excess rainwater from the new saleyards roof, noting that scheme water is a big expense.

- A water filtration system was fitted to the side of the building servicing all tank water to the office block.
- Dispersal ramp 1 was modified, similar to ramp 2, to improve safety and operational efficiency.
- A 2nd hand generator was purchased, which worked well on the sale day of 4 May, when there was a power outage.

During the year, the Saleyards Advisory Committee initiated a review of the strategic plan for the facility. The committee met with representatives from all three agents in December and January to discuss the strategic direction and other issues, which were very productive. The committee had a number of sessions to discuss the outcomes and recommended a revised plan for adoption by the Council. At its meeting held on 23 May 2017, the Council adopted the Mount Barker Regional Saleyards - Strategic Plan 2017 – 2026.

The Shire submitted its 2016 Annual Environmental Report to the Department for Environment Regulation (DER) in January 2017. While within licence limits, the Biochemical Oxygen Demand, Total Nitrogen and Total Phosphorus loadings were either similar or increased slightly from the 2015 figures.

Two breaches in licence conditions were reported. One being 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.

There was also a breach of Condition 7 of the licence relating to the application of treated wastewater to the irrigation area not exceeding of the loading rate limits. Unfortunately, the figure for Total Phosphorus has been exceeded, mainly due to the unusually high rainfall in 2015. DER was advised that the Council is investigating options to reduce total Phosphorus level in SW1. Laboratory bench top flocculent trials were conducted in 2014, with installation of equipment expected in the near future.

The Saleyards sponsored Gate 2 Plate field day was held on 21 March at Willyung Farms had 300 attendees over the two days including 90 students from 6 different agricultural Colleges and High Schools. Sponsor displays and heifers and steers on view in the feedlot received significant interest.

COMMUNITY SERVICES

Community Facilities

The children's playground at Souness Park was installed and the fencing finalised by workers from Pardelup Prison Farm and Shire staff.



The Shire assisted with the incorporation of the Plantagenet Sporting Club (PSC), a group that was formed for the purpose of leading the successful management and operation of the Souness Park sporting facilities, in collaboration with the Shire and for the benefit of all users and the community.

Stage Two of the 'We Remember Them Walk' continued, with extensive research being finalised regarding those who served in World War One. Honour board signs and community story boards were designed and ordered.

Stage Two of the Plantagenet District Hall Upgrade has been completed including the installation of air conditioning, cycloramas, retractable seating and carpet in the main hall, and ablution upgrades including disability access toilet.

Stage Four of the project has commenced incorporating entrance upgrades to the South and Eastern entrances including disability access, and interior painting.

Emergency Services

The 2016/2017 fire season was another busy season with 42 recorded incidents in the Shire of Plantagenet. It was a very late end to the fire season with five fires in four days in early June. Types of fires attended included those started by farm machinery, escaped private hazard reduction burns and those of unknown origin.

Pre and post fire season workshops were held in Mount Barker and were well attended by local brigades. The workshops assisted the brigade members with preparation for the fire season, and provided valuable de-brief sessions after the busy fire season.

The Kendenup Bush Fire Brigade received a new fire truck in October 2016. The vehicle has a larger water carrying capacity than the previous appliance which was warmly welcomed by the brigade.

Community workshops were held in Kendenup, Narrikup and Porongurup during Bushfire Awareness Month in October 2016. They were presented by Community Emergency Services Manager, Jo Weekes.

The Local Emergency Management Committee conducted four risk assessments for the Shire including fire, bio security, earthquake and storm. The results of these assessments will be used to form the basis for prevention, preparation and recovery for the Local Emergency Management Arrangements.

Five hazard reduction burns around the Mount Barker townsite were conducted by various bush fire brigades and the Mount Barker Volunteer Fire and Rescue Service. They were carried out for asset protection of major infrastructure such as the communication tower on Mount Barker Hill, and for residential areas of the town.

Recreational Services

The Rec.Centre had a very busy 2016/2017 year and completed the following upgrades:

- New cardio equipment in the gym;
- Refurbishment of new flooring and painting in the gym;
- New strength equipment in the gym;
- A purpose built Group Fitness Studio; and
- New fit out and paint for the crèche.

Staff continued to deliver their regular programs (such as after school sports for primary school kids) and offered a new program for indigenous women to introduce them to the gym and group fitness.

The Rec.Centre further received a grant to train two staff members in 'Tai Chi for Arthritis' and have since launched the program with the help and support of local Physiotherapists and Occupational Therapists. Two school based trainees have completed their certification at the end of 2016 and the Rec.Centre has taken on a new school based trainee for 2017.

The Mount Barker Swimming Pool enjoyed another successful summer season with over 21,000 visits, a slight increase on the previous season.

The pool hosted a number of functions and events over the season including two pool parties and several school swimming carnivals from not only the local Mount Barker Community College but also from Frankland, Kendenup and Cranbrook. An interschool carnival attracted participants from as far away as Esperance and Katanning.

One of the highlights of the season was the inaugural Watch Around Water Day, held just prior to Christmas. The objective of the day was to promote the importance of constant supervision of children around water and for the kids to have a fun filled time with all inflatables and toys on offer. We were lucky enough to have Walter the Watch Dog pay us a special appearance for the day and even Santa paid us a visit. The day drew a huge crowd and it is planned for this to become an annual event.



The Mount Barker Swimming Club continued to grow, attracting several new members. It is anticipated that the pool is in the running to host the Country Pennants, a major regional swimming carnival, within the next few years. This will certainly be a coup for the town as it will attract hundreds of visitors to the town over a three day period.

Three significant audits were conducted over the 2016/2017 season. Firstly the Royal Life Saving Society of WA conducted their four yearly audit of the pool's operations in October which saw the pool record an impressive compliance score of 94%, putting it amongst the top bracket of aquatic facilities in the state. A thorough inspection of our plant room was carried out in January 2017 which highlighted that there is some work required in that area. An inspection carried out by a structural engineer in May 2017 brought some good news that the pool bowl, despite some necessary minor repairs, is in good condition overall.

The facility achieved re-accreditation as a Waterwise Aquatic Facility, reducing the overall water usage per person by an impressive 15%.

Perhaps the most significant achievement for the season was the pool staff being recognised for their 'outstanding commitment to water safety' by being awarded the Watch Around Water Facility of the Year at the Annual Industry Awards Night.

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 (CDO) Scheme. Having become a mother, Nicole Selesnew handed over the CDO role to Kirsten Perrin at the start of June 2017.

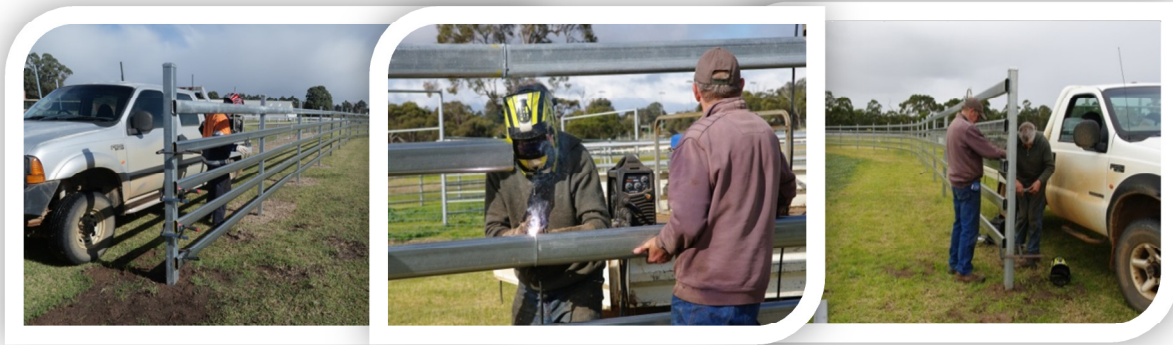
Initiatives held throughout the year included assistance for clubs in the following areas: funding applications, establishment of constitutions and/or affiliation with a state body, volunteer recruitment, policy development, Club Talk workshop, sponsorship/business partnership workshops, media savvy 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 continues to be successful with a total of \$23,131 in vouchers issued with the top three sports/activities again being Football (AFL), Netball and Soccer.

Some sporting highlights of the season were:

- Mount Barker (Black) won the 2016 Lower Great Southern Hockey Association B-Grade Mens, beating Spencer Park Vets;
- Mount Barker Bulls Football Club qualifying for and hosting the 2016 Great Southern Football League Grand Final, but unfortunately losing the game to North Albany Kangas by three points;
- Mount Barker Speedway Club secretary, Sandra Perry, was awarded the Julie Green Dedication Award and Peter Herbert was named WA Driver of the Year, announced at the 2017 Speedway Sedans WA AGM; and
- Mt. Barker Campdraft Club and the Great Southern Branch of the Australian Stock Horse Society commenced the permanent arena project, funded by Great Southern Development Commission (photos below) with funding from the Shire to ensure completion early in the 2017 / 2018 year.



Library Services

The Mount Barker Library had another busy year with 15,159 customer visits and 50,047 loans issued.

Early childhood programs remained popular, with 'Wiggle, Giggle and Grow' having a new presenter, Jodie Sexton, and interesting side activities such as 'First Foods' with a nutritionist from Amity Health. 'Play in the Park' continued weekly for pre-schoolers and both programs were well-attended.

The Summer Discovery program ran in its sixth year with 48 registrations and the School Holiday Program was offered each Friday during school breaks, targeting primary school aged children.

Library staff and volunteers visited the Mount Barker Community College and presented the 'Better Beginnings Book' Kits to kindergarten and pre-primary children, enjoying fund interactive storytelling and singing.

The Library continued with outreach services to Overton and Banksia Lodge residents, as well as book selection for some housebound patrons. The use of e-Resources continued to grow and the offer of one-on-one help has proved beneficial to adults and seniors who are keen to try new technology.

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 and hospital visits. The Library Book Club met on the first Wednesday of each month.

Community Programs

The Shire continued to engage with Australian Skateboarding Community Initiative (ASCI) to present skateboarding coaching clinics in Mount Barker and Kendenup. Three Skate Clinics each in Mount Barker and Kendenup were conducted. All workshops were well attended, with increasing participant numbers from the previous year, along with lots of spectators with very positive feedback received. The inclusion of skateboarding in the 2020 Olympics is likely to further increase the popularity of the sport.



Thanks to grant funding from Department of Transport and WestCycle, the second Bike Week Event, Bike It For Brekky (The Sequel), was held in Mount Barker on 23 March 2017. Two free BBQ breakfasts were hosted, one outside the Shire Administration Building and one at the Mount Barker Community College. A 'Bling your Bike' competition was held for the best dressed bike. Over 40 people attended, riding into town and school on their bicycles to enjoy a hearty brekky.

The Shire, together with the Mount Barker Community College hosted their biennial Have A Go Expo during National Volunteer Week in May, promoting student interaction with various sporting clubs and volunteer organisations. The new format of class room presentations and interactive activities throughout the week, opposed to a one day event, encouraged a more personalised volunteering and sporting experience. Students, college and shire staff, and volunteers worked well together and pulled off another successful event.



The Disability Advisory Group met twice this year and continued with initiatives making the Shire, its services and its facilities more accessible for all. The Group continued to support the Mount Barker Community Garden Committee which achieved incorporation this year. The Shire's Disability Access and Inclusion Plan (DAIP) expired this year and the review process has commenced to update / redevelop a new DAIP.

The Shire's annual Thank a Volunteer Barbeque was held on 4 February 2017 at Frost Pavilion with 150 people from 36 community groups attending. The change of date for this years' event resulted in more than double the amount of volunteers participating compared to previous years.

The Community Services Team secured Grant Funding for several projects this financial year including:

- \$140,000 via Great Southern Royalties For Regions Regional Grant Scheme (Government of Western Australia) for the Plantagenet District Hall Revitalisation Project (Stage 4);
- \$87,034 via Great Southern Royalties For Regions Regional Grant Scheme (Government of Western Australia) for the Kendenup Agricultural Hall Project (Stage 2);
- \$32,000 via the Department of Sport and Recreation Community Pool Revitalisation Program (CPRP) for the Mount Barker Memorial Pool Upgrade;
- \$1,000 via the Department of Local Government and Communities for the annual Thank a Volunteer Day BBQ; and
- \$750 via the Department of Transport and WestCycle for the Bike It For Brekky (The Sequel) event during Bike Week.

WORKS AND SERVICES

2016/2017 saw the Works and Services Department manage one of the Council's largest road construction programs for a number of years. During the year, extra works on the Shire's road network were carried out following a WANDRRA storm event in January 2016 with contractors employed to repair the damage resulting from this event.



Shire grader in action

Road Program

The Shire of Plantagenet manages and maintains 908km of unsealed roads and 333km of sealed roads. As a result external grants are sourced to supplement the Council's own funds and are used to deliver road projects that promote safety, asset management and improvements to the Shire's road network.

Untied Federal and State Grants are as follows:

- Grants Commission (Federal) \$1,313,124
- Main Roads (State) \$198,951

Federal and State Government road grants contribute to the funding required to maintain and upgrade the Shire's local road and town infrastructure and are as follows:

- Roads to Recovery \$848,496
- Commodity Route \$135,000
- State Road Projects (RRG) \$373,793
- Black Spot Funding \$229,448

Works completed in the 2016/2017 financial year included the following road projects.

Roads to Recovery (RTR) Federal Government Funded

- Chauvel Road (SLK 2.50 to 5.29 - resheet gravel) \$126,838
- Rogers Road (SLK 0.00 to 2.99 - resheet gravel) \$58,154
- Sixpenny Road (SLK 0.00 to 2.09 - resheet gravel) \$62,451

- Barrow Road (SLK 10.93 to 14.88 - resheet gravel) \$46,673
- Surrey Downs Road (SLK 0.80 to 4.35 sections - resheet gravel) \$40,242
- Hay River Road (SLK 4.42 to 5.39 & SLK5.62 to 6.90 – resheet gravel) \$61,078
- Hassell Street (South) (SLK 2.00 to 2.24 – seal and improve drainage) \$81,360
- Wandoo Road (SLK 0.00 to 2.43 – resheet gravel) \$36,218
- Mondurup Street (SLK 0.20 to 0.93 – seal to 7.0m and kerb) \$170,845
- Seventh Avenue (SLK 0.00 to 0.72 – seal) \$119,711
- Moorilup Road (SLK 0.00 to 3.38 – resheet gravel) \$182,663
- The Springs Road (SLK 8.01 to 16.17 – resheet gravel – sections) \$69,716
- O’Neill Road (Improve intersection with Albany Highway) \$80,933



Moorilup Road – September 2016

Regional Road Group (RRG)

- Carbarup Road (SLK 0.00 to 3.16 – widen and reseal to 7.0m) \$290,349
- Porongurup Road (SLK 8.95 to 17.94 – second coat seal) \$227,155

The State Government contribution for RRG funding is on a two third one third basis, with \$373,793 allocated to the Shire of Plantagenet for the 2016/2017 financial year.

Commodity Route Funding

- Takalarup Road (SLK 8.84 to 14.55 – resheet and improve drainage) \$200,585

The State Government contribution for Commodity Route funding is on a two third one third basis. \$135,000 was allocated to the Shire for the 2016/2017 financial year.

Black Spot

The Shire had four approved Black Spot projects to complete in 2016/2017. After a number of delays and carry-overs, construction to upgrade the O’Neill Road Albany Highway intersection commenced, however works were not completed and are due to be finished in the 2017/18 year.

Planning for the two other National Black Spot projects, improvements to both the Jutland / Fisher Road intersection and the Lake Matilda Red / Gum Pass Road intersection commenced. Both projects are intended to improve and realign each intersection and due to a number of delays both projects have been carried over to be completed in 2017/2018.

The Deane Street / Oatlands Road intersection in Mount Barker was the only State Black Spot project. Construction work to improve this intersection started in late 2017. A small amount of work will be required to complete the project in 2017/18.

Black Spot (Federal)

- O’Neill Road Albany Highway intersection \$45,012
- Lake Matilda Red Gum Pass Roads intersection \$45,347
- Jutland Fisher Roads Intersection \$48,823

Black Spot (State)

- Deane Street Oatlands Road intersection \$129,580



Intersection of Deane Street and Oatlands Road

Own Source Funding

The Council contributed funds to the value of \$1,194,089 which included the following works:

- Lowood & Langton Roads roundabout (repairs) \$2,070
- Menston Street (SLK 0.00 to 1.03 – reseal) \$82,572
- Settlement Road East (SLK 0.00 to 6.89 – resheet gravel) \$132,291
- Blue Lake Road (SLK 1.65 to 10.17 – resheet gravel) \$101,245
- Craddock Road (SLK 0.00 to 6.99 – resheet gravel) \$132,341
- O’Neill Road (SLK 0.00 to 2.66 - repair pavement failure and reseal) \$64,244
- Halsey Road (SLK 0.00 to 5.39 – resheet gravel) \$110,878
- The Springs Road (SLK 0.00 to 8.00 – resheet gravel) \$145,944

- Langton Road (Lowood Rd to Eaton Ave – upgrade) \$58,809
- Oatlands Road (SLK 0.10 to 0.37 – hot mix) \$53,494



Stabilising repairs to O'Neill Road - December 2016

Road Maintenance – Rural Roads and Town Streets

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

- Grading of unsealed roads;
- Repair and clearing of drains and culverts;
- Repair and maintenance of road infrastructure;
- Verge spraying, pruning and mulching;
- Removal of fallen trees over roads;
- Townsite rubbish removal;
- Replacement and maintenance of traffic and information signs; and
- Emergency works and call-outs.

The total amount of expenditure for all aspects of road maintenance was \$2,347,166.

The road maintenance crew is staffed by a small number of dedicated staff members who undertake a vast array of duties to keep Shire roads in a safe trafficable standard. In 2016/2017 the Works and Services Department received 921 maintenance requests, a large increase from the previous year. Road issues relating to trucks, requests for pothole repair, gravel and grading and drainage concerns were the main issues raised.



Tree over Todd Road – August 2016

Plant Replacement

In accordance with the Council's 12 Year Plant Replacement Program, a number of plant items were purchased in 2016/2017.

The Prime Mover was traded in and replaced with a Hino Prime Mover. After a long wait, the truck arrived at the end of May. A tri-axle tipping trailer was purchased to go behind the Prime Mover (November 2016) and arrived in time for the Shire's road construction program. Also purchased and ready for use during construction was a Rear Mounted Multi-Tyre Roller which travels behind one of the Shire's Cat 12M graders to assist with winter grading.

A new 4 tonne Isuzu Tip Truck was purchased for the Parks and Gardens Department and was operational from January 2017. The truck is used mainly for carting landscape supplies, grass clippings and prunings. Parks and Gardens also benefitted from a purpose built mower trailer and a new Ariens Zoom Zero Turn Mower used on high profile turfed areas around the Shire.

Five light vehicles were traded and replaced.

Parks and Gardens

Maintenance of the various public parks and gardens and recreational facilities takes up approximately 95% of the Parks and Gardens Budget which, for 2016/2017 was \$705,497.

The year was one of consolidation for the Parks and Gardens team. With the completion of the cricket oval, a number of sports now have the use of top quality facilities at Sounness Park which include the Mount Barker Bulls Football Club, the Mount Barker Hockey Club and the Mount Barker Soccer Club. The Parks and Gardens team maintains the turf ovals in preparation for the respective sports.

Parks and Gardens in conjunction with the Mount Barker Turf Club continue with the turf management of Frost Park Race Track. Eight race meetings were held in 2016/2017 including the annual Grapes and Gallops event on 22 January 2017.

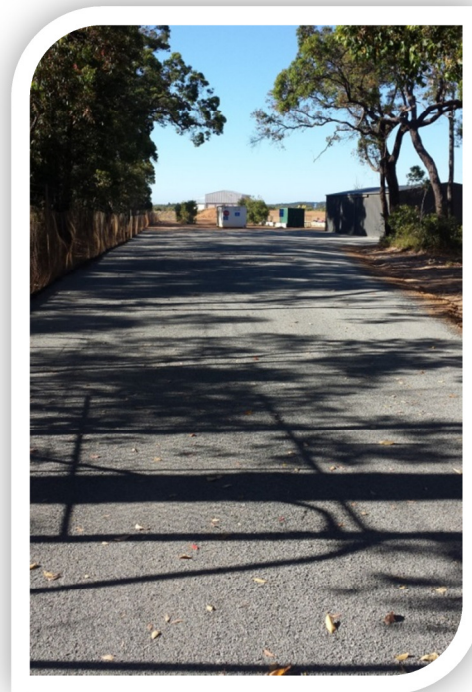
Waste Management

A total of \$764,339 was spent for all aspects of waste maintenance within the Shire which included:

- Kerbside waste and recycling collections for the townsites of Mount Barker, Kendenup, Narrikup and Rocky Gully;
- Commercial bin collections;
- Public facility site rubbish removal; and
- Landfill site maintenance.

Domestic waste and recycling was collected by Cleanaway.

During 2016/2017, \$232,640 was spent on rubbish and recycling collections and \$27,200 on capital works. These capital works included security fencing around the O'Neill Road Waste Management Facility (WMF).



Newly sealed entrance into O'Neill Road WMF – Nov 2016

Preliminary works for the western expansion of the O'Neill Road WMF were begun with soil analysis tests to determine if the proposed landfill area would need to be plastic lined or clay lined.

The Regional Waste Alliance Group was reinvigorated and the City of Albany and Shires of Denmark and Plantagenet met a number of times to discuss regional waste options. The Council endorsed a Waste Minimisation – Regional Partnership – Memorandum of Understanding between the Group. This Memorandum of Understanding provides surety that the group Alliance of Councils will work together for mutually beneficial outcomes for the region in waste management and will focus on activities that the group will undertake with review on outcomes annually.

Waste facility inspections by the Department of Environmental Regulation (DER) were conducted at O'Neill Road, Kendenup and Porongurup with all sites declared compliant.



Removal of Scrap Metal from O'Neill Road WMF

Other Projects

Other projects managed by Works and Services include signage and traffic management preparation and approval for the following events:

- Grapes and Gallops;
- Porongurup Wine Festival;
- ANZAC day march ;
- Mount Barker Community College School Ball;
- Driver Revivers; and
- Construction of a Dam at the Training Track at Frost Park.

Water storage for irrigation of the Frost Park Race Track increased greatly in 2016/2017 with the construction of a new dam at the training track adjacent to the race course. Contractors finished work on the dam in February 2017. Together with the existing dam, water storage capacity is now up to 46 million litres.



Frost Park Training Track Dam – constructed in February 2017
(Capacity 19 million litres)

Shire Depot Staff Car Park and Visitors Car Park

The parking area for employees at the Shire Depot was sealed, kerbed and line marked as was a similar area for visitors. Both areas are outside the fenced area of the Depot and allow for better and safer flow of traffic.



Entrance to Shire Depot and staff car park now sealed

Roadwise

Shire of Plantagenet Works and Services staff were involved in the coordination and organisation of Roadwise events including two Driver Revivers which took place over the long weekends in September 2016 and March 2017. The Blessing of the Roads was held on 30 March 2017 on the Shire Office front lawn and a Road Ribbons for Road Safety® campaign took place from November 2016 to January 2017.



Blessing of the Roads – 30 March



Driver Reviver, Albany Highway

DEVELOPMENT SERVICES

Town Planning

Scheme Amendments

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 Western Australian Planning Commission (WAPC). It remains with the WAPC.

Amendment No. 68 – proposes to include Lot 462 Mitchell Street, Mount Barker in the Additional Use Schedule to allow a range of tourist related uses. The Amendment was initiated on 16 August 2016 and the EPA authorised it to proceed to advertising on 9 September 2016. Following the advertising the Council adopted the Amendment on 6 December 2016 and referred it to the WAPC. The WAPC on 22 May 2017 required modifications to be carried out and the modified documents were referred to the WAPC on 22 June 2017. The final decision of the Minister for Planning is awaited.

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.

Development and Subdivision Applications

A broad range of development applications were processed and received planning consent under Town Planning Scheme No. 3. In the 2016/2017 year a total of 47 applications were processed which is an increase from the 40 last year.

During 2016/2017 a total of 11 subdivision applications were considered and recommendations provided to the WAPC which is the government agency that determines subdivisions. This is an increase to the eight 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 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 considering new State Government Planning Regulations.

Bicycle Plan

The Council engaged consultants to prepare stage one of the Mount Barker Bicycle Master Plan in October 2016. A period of consultation followed, including a survey on a live website. The stage one report was an Opportunities and Constraints Discussion Paper completed in January 2017 and it included recommendations for a stage two of the exercise to identify possible bicycle routes on the ground for future budgetary processes.

Building Services

During the year, a total of 129 Building Permits were issued. Typical approvals were 30 houses, two carports, 11 patios / verandahs and 56 sheds and garages. This is an increase from 120 issued in the 2015/2016 financial year.

The Council's Principal Building Surveyor continues to update the building maintenance asset register for all of the Council's buildings. He also played a critical role in developing plans and carrying out works for the upgrade of the district hall. He continued to provide building surveying support to the Shire of Denmark on occasions.

During the year, the team managed the redevelopment of the Kendenup Agricultural Grounds. Stage 1 which included new ablutions and significant upgrades to the building was completed. The nature based camping facility has also been upgraded and now consists of eight unpowered and five powered camp sites, together with a grey water disposal system. Works on plans for Stage 2 were commenced with tenders being called. The Council, at its meeting held on 20 June 2017, awarded a tender for the Stage 2 works.

Environmental Health Services

Environmental Health Services involves monitoring of food premises, waste water 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 74 registered food businesses/premises. These food businesses range from:

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

Twenty-four inspections of food businesses were conducted, including routine inspections, follow-up reinspections and assessment for new premises or renovations.

Seventeen temporary food stall applications were assessed and approvals issued for an assortment of community fetes, markets and fundraising events.

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

Food Sampling

Four food samples were collected from Mount Barker Chickens (three) and supermarket (one) for microbiological analysis and food composition standards.

Water Sampling

- Processing Waters – Mount Barker Chickens – three poultry processing water samples were collected for microbiological analysis. The Shire of Plantagenet no longer carries out water sampling for Mount Barker Chickens as they are now collecting their own samples as the health regulations require them to 'self monitor'.

- Swimming Pools – 26 water samples were collected for microbiological analysis.
- Drinking Water Supplies – One potable water sample was collected from private drinking water supplies for microbiological analysis.
- Environmental Waters – Recycled waste water is stored/used privately and this does not need to be sampled by the Shire.

Registered Premises

No inspections were conducted at registered premises. These premises include hairdressers, body care, child care, family day care and second hand clothing stores.

Public Buildings

No inspections were conducted of public buildings. Public buildings include community halls, recreation centre, sporting clubs and meeting venues.

Offensive Trades

Registration and inspection of nine offensive trades were carried out.

Public Events

Three 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 and Art in the Park.

Holiday Accommodation

Two inspections were carried out on holiday accommodation including caravan parks and bed and breakfast establishments.

Advice to Building Services

As part of the building services process, each building permit 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 four applications were received and subsequently approved.

Complaints

Complaints were investigated throughout the year on various health matters and these included things 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.

Staffing

During the year the Council engaged a new Environmental Health Officer (EHO) following the resignation of a previous officer in this position. The new EHO subsequently resigned in May 2017 following being offered a position at another Council. Since that time the Council has been utilising part time EHO support provided by the City of Albany and this system is under review.

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 2016/2017, including:

- The Kendenup Agricultural Hall stage 1 renovations included male and female disabled toilet and shower facilities;
- The Mount Barker District Hall upgrade includes disabled access (ramp access and lift from front of house onto stage) and disabled toilets (performers and audience);
- Level and upgrades to footpaths / access ramps on Ormond, Hassell, Deane and Osborne Streets;
- Access upgrade to the War Memorial – new access ramp;
- Upgrade to the carpark adjacent to the Post office and added one disabled parking bay;
- Dual use footpath in front of the train mural at the northern entry to Mount Barker has been hotmixed with access ramps; and
- A new footpath has been constructed in Kendenup from Hassell Street to the tennis courts on Chauvel Road (hot mixed and access ramps have been installed).

(All paths are a minimum width of 1.8m and the access ramps (Raised Thresholds) are all in accordance with Australian Standards).

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 2016/2017 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 2016/2017 financial year, although the Shire continued to work with its partners in the Southern Link Voluntary Regional Organisation of Councils and Lower Great Southern Alliance to progress a number of initiatives.

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 | 2015/2016 | 2016/2017 |
|---------------------|------------------|------------------|
| 100,000 - 109,999 | 2 | 2 |
| 110,000 - 119,999 | 2 | 2 |
| 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 8 November 2016, the Council adopted a revised Corporate Business Plan 2016/2017 to 2020/2021. The plan was reviewed in line with adjustments to long term priorities identified in the 2016/2017 budget process and was modified by the deletion of 2015/2016 items and addition of 2020/2021 items.

2017/2018 Budget Initiatives

The major initiatives that are included in the 2017/2018 budget are as follows:

Income

The budget provides for:

- 4% increase in rate revenue.
- Rubbish collection charge to increase from \$195.00 to \$200.00.
- Minimum rate to increase from \$860.00 to \$890.00.

Expenses

| | |
|---|-----------|
| Financial Assistance Grants to community groups and organisations | \$103,618 |
|---|-----------|

Administration

| | |
|---|----------|
| Upgrades to Council Houses in Martin Street | \$10,000 |
|---|----------|

- | | |
|--|----------|
| • Administration Building - Replace A1 Plotter | \$ 9,000 |
| • Cycleway Study – Phase 2 | \$10,000 |
| • Visitor Signage Strategy | \$ 5,000 |

Fire Prevention

- | | |
|---|----------|
| • Fire Shed – Denbarker (Septics and Electrical Connection) | \$18,500 |
|---|----------|

Waste Disposal Sites

- | | |
|--|----------|
| • Porongurup Transfer Station - Security Exclusion Fence | \$25,000 |
|--|----------|

Community Amenities

- | | |
|--|----------|
| • Mount Barker Cemetery - Refurbish Gazebo | \$ 5,000 |
| • Mount Barker Cemetery – Drainage Improvements | \$10,000 |
| • Kendenup Cemetery - Construct Internal Road | \$ 5,000 |
| • Rocky Gully Highway Toilets - Leach Drains & Tanks | \$ 8,000 |

Halls and Buildings

| | |
|--|-----------|
| • Plantagenet District Hall Upgrade – Completion (Council funding) | \$40,000 |
| • Mitchell House – Repairs to Wiring | \$15,000 |
| • Kendenup Ag Grounds (Stage 2) – Funded by grants and contributions | \$169,534 |
| • Visitor Centre - Airconditioning | \$10,000 |

Parks and Recreation Grounds

| | |
|--|----------|
| • Frost Park - Building Upgrade Stage 2 | \$70,000 |
| • Sounness Park – Equipment Shed | \$20,000 |
| • Wilson Park - Nature Playground – Irrigation | \$ 5,500 |
| • Sounness Park Changerooms - Wall Protection | \$ 5,000 |
| • Mount Barker Skate Park - Youth Precinct | \$ 5,000 |

Saleyards (Funded by Saleyards Reserve)

| | |
|---|----------|
| • Bitumen Repairs | \$25,000 |
| • Outloading Ramp Bugle Modification | \$17,000 |
| • Long Wand and Data Logger | \$ 7,000 |
| • Install Airconditioner in Office | \$11,000 |
| • Light Tower Globe Replacement (Receivals) | \$25,000 |
| • Replace Guttering – Weighbridge Roof | \$ 6,000 |

Economic Services

| | |
|---------------------------------|----------|
| • Standpipe Controller Upgrades | \$20,000 |
|---------------------------------|----------|

Road program totalling \$2.4 million, including:

Council Funded

| | |
|--------------------------------------|-----------|
| • Shire Wide Drainage Construction | \$120,000 |
| • Mount Barker Footpath Construction | \$ 70,000 |
| • Roadworks - Minor Renewal Projects | \$250,000 |
| • Skinner Road - SLK 0.00 to 1.63 | \$ 47,000 |
| • McDonald Avenue - SLK 0.00 to 1.63 | \$160,000 |
| • Beattie Road - SLK 0.00 to 3.50 | \$130,000 |
| • Bangalup Road - SLK 0.00 to 5.01 | \$298,500 |
| • Bridges Road - SLK 0.00 to 0.36 | \$ 12,000 |
| • Fourth Avenue - SLK 0.00 to 0.61 | \$ 55,500 |
| • Oatlands Road - SLK 0.35 to 0.55 | \$ 56,000 |

Roads to Recovery (Fully Federal Funded)

- Quangellup Road - SLK 4.75 to 8.24 \$176,000
- Crockerup Road - SLK 0.00 to 4.45 \$ 73,000
- Riches Road - SLK 0.00 to 1.61 \$ 25,000
- First Avenue - SLK 0.00 to 1.16 \$123,000

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

- Martagallup Road - SLK 0.00 to 5.00 \$165,000
- Carbarup Road - SLK 3.00 to 6.00 \$225,000

Commodity Routes Funded (2/3 State & 1/3 Shire)

- Waterman Road - SLK 3.30 to 9.38 \$136,432

State Blackspot (2/3 State & 1/3 Shire)

- Woogenellup Road Floodway \$116,540
- Woogenellup Road / Chester Pass Road - Intersection \$142,300

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 2016/2017 was:

| | |
|--------------------------------|-----------------|
| Shire President | Ken Clements |
| Deputy Shire President | Len Handasyde |
| Councillors | Brett Bell |
| | Sue Etherington |
| | Jacqui Hamblin |
| | Jeff Moir |
| | Marie O’Dea |
| | Jon Oldfield |
| | Chris Pavlovich |
| Chief Executive Officer | Rob Stewart |
| Deputy Chief Executive Officer | John Fathers |
| Manager Community Services | Fiona Pengel |
| 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:

Review the existing policy 12 Year Plant Replacement Program annually prior to budget adoption and to make recommendations to the Council as to plant purchases to be funded.

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) 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 | Aim to at least retain and preferably increase health professional to population ratios in the district (doctors, dentists, other health professionals) | With assignment of lease of Medical Centre, doctor/patient ratio should remain at least the same | Rob Stewart | Ongoing |
| 1.1.1.2 | Advocate for improved medical and hospital facilities in Albany and Denmark | Noted that some smaller hospitals in Great Southern are being re-furnished, it may be advisable to seek similar for Mount Barker. | Rob Stewart | Ongoing |
| 1.1.1.3 | Establish a relationship with medical and hospital services in the region | Ongoing attendance at the MPS quarterly meetings | Fiona Pengel | 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 | Health and family support service promotional leaflets and posters displayed at the administration offices and library as requested | Fiona Pengel | Ongoing |
| 1.1.3 Provide and promote childhood development services and facilities | | | | |
| 1.1.3.1 | Support the provision of long day care services | Investigations into the relocation of Childcare facilities to Mount Barker Community College ongoing | Fiona Pengel | Ongoing |
| 1.1.3.2 | Support the provision of programs such as Playgroup, Toy Library and after school | Library supported Playgroup Family open day | Fiona Pengel | Ongoing |
| 1.1.3.3 | Address low Australian Early Development Index scores in the Shire | The Council has authorised further examination of Child Care facilities in Plantagenet although unanimous support for the project is not in evidence | Rob Stewart | Ongoing |
| 1.2 - Promote and enforce Public and Environmental Health Requirements | | | | |
| 1.2.1 Provide food premises inspections | | | | |
| 1.2.1.1 | Undertake inspections of food premises to ensure they are of a high standard | Inspection of food businesses are undertaken routinely and all customer complaints are investigated as a priority | 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. | EHO | In Progress |
| 1.2.1.3 | Ensure legislative requirements relative to public health are met | All public health complaints are investigated routinely | Peter Duncan | Ongoing |
| 1.2.2 Provide public buildings inspections | | | | |
| 1.2.2.1 | Ensure legislative requirements relative to public buildings are met | Public building inspections are not undertaken on a regular basis due to time constraints. The matter is currently under review | EHO | 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 | Regular inspections are undertaken and permits are issued annually | EHO | Ongoing |
| 1.2.3.2 | Promote public health as an important community issue | Achieved via routine inspections and engagement with the community. | EHO | Ongoing |
| 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 | EHO | Ongoing |
| 1.2.4.2 | Monitor notices issued by the Health Department and ensure whatever action required is carried out immediately | Respond to all environmental health needs identified by the Health Department | EHO | Ongoing |
| 1.2.5 React to emerging health threats | | | | |
| 1.2.5.1 | Respond to emerging health threats when notified by the Health Department | Responding to emerging health threats in a timely manner is a priority and subsequent liaison with relevant agencies is undertaken | EHO | Ongoing |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|---|---|---|--------------|---------|
| 1.3 - A cohesive and supportive community | | | | |
| 1.3.1 Promote and support community and cultural events | | | | |
| 1.3.1.1 | 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 | Fiona Pengel | Ongoing |
| 1.3.1.2 | Advocate for local hosting of regional events or components of regional events | Member of Great Southern Taste committee | Fiona Pengel | Ongoing |
| 1.3.2 Promote and support the initiatives and achievements of our volunteers | | | | |
| 1.3.2.1 | Recognise volunteer contributions in the community | Volunteer BBQ held January 2017 - numbers of volunteers attending are rising | Fiona Pengel | Ongoing |
| 1.3.2.2 | Encourage the delivery of volunteer training opportunities offered through the Club Development Officer program | Volunteer training opportunities included youth mentoring program and club management workshops | Fiona Pengel | 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 Expo held in May 2017 resulting in several youth volunteers recruited by volunteer organisations. Attendance at service and sporting club and bush fire brigade meetings also provide opportunities to gather feedback | Fiona Pengel | 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 | Club Development Officer funding secured for 2017/2018. Community group events advertised on electronic notice board | Fiona Pengel | 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. 2017/2018 round of financial assistance grant applications supported by Community Services staff | Fiona Pengel | Ongoing |
| 1.3.5 Review access to community services within the Shire | | | | |
| 1.3.5.1 | Develop an understanding of the issues impacting on the delivery of services within the | Multipurpose Service (MPS) meetings attended by Manager Community Services | Fiona Pengel | Ongoing |
| 1.3.5.2 | Develop an understanding of the barriers to people accessing services | Disability Access Advisory Group meets regularly to discuss accessibility issues. Attendance at Afghani Mother Group meeting to discuss issues for that group | Fiona Pengel | Ongoing |
| 1.3.5.3 | Review access to community services within the Shire | Community Services Survey undertaken in April 2017 to measure community satisfaction and potential improvements to Community services and facilities | Fiona Pengel | 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 | Identify and support programs that assist in youth development and leadership | Skate workshops delivered on an annual basis in Mount Barker and Kendenup. Discussions with Albany Youth Support Association to explore linkages to local youth wherever possible | Fiona Pengel | Ongoing |
| 1.4.1.2 | 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 Pengel | 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 | Community Services Survey undertaken in April 2017 to measure community satisfaction and potential improvements to Community services and facilities. Events promoted in Plantagenet News and electronic notice board | Fiona Pengel | Ongoing |
| 1.4.3 Support youth training and employment programs | | | | |
| 1.4.3.1 | 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 Pengel | Ongoing |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|--------------------|---|--|--------------|---------|
| 1.4.3.2 | Encourage the hosting of apprenticeships and traineeships in the district | One school based trainee was hosted at the Rec.Centre in 2017. The Library is a host to workplace learning placements on a regular basis. Emergency Services and Parks and Gardens hosted workplace learning placements through the year | Fiona Pengel | 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

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|---------|--|--|--------------|-------------|
| 1.5.1.1 | Encourage the development of a regional recreation plan | The Shire has been involved in providing information for the Regional Recreation Plan based on the Shire's long term financial plan and Strategic Community Plan. This plan is due for completion in late 2017 | Fiona Pengel | Ongoing |
| 1.5.1.2 | Develop a playground upgrade and replacement strategy | Audits complete, strategy to be developed. Funds provided in 2017/18 budget | David Lynch | In Progress |
| 1.5.1.3 | Address recommendations from the Mount Barker and Kendenup Sport and Recreation Plans including development of new | Stage two of the Kendenup Agricultural Hall refurbishment has commenced. Initial investigations into refurbishment of swimming pool facilities has commenced | Fiona Pengel | Ongoing |
| 1.5.1.4 | Identify opportunities for co-hosting and rationalisation of recreation facilities | Plantagenet Sporting Club has taken on the lease of Sounness Park Clubrooms and Change rooms | Fiona Pengel | Ongoing |

1.5.2 Promote sporting, recreation and leisure facilities and programs in the District

| | | | | |
|---------|---|---|--------------|---------|
| 1.5.2.1 | Identify and develop a database of facilities and services in the district and their use | Regional Recreation Facilities Plan includes list of recreation facilities, their condition and use. Community Service directory provides details of services and community organisations and is updated annually | Fiona Pengel | Ongoing |
| 1.5.2.2 | 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 Pengel | Ongoing |
| 1.5.2.3 | Establish a marketing strategy based on optimising use of facilities and increasing program attendances | Marketing of Recreation programs is undertaken through flyers in the Plantagenet News and the electronic notice board | Fiona Pengel | Ongoing |
| 1.5.2.4 | 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 clubs | Fiona Pengel | Ongoing |

1.5.4 Promote the development of Frost Park as a major equine centre in the Great Southern Region

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|---------|---|---|--------------|---------|
| 1.5.4.2 | Lobby RWWA for financial assistance for racecourse developments | Lobbying activities are taking place with RWWA and Minister for Racing and Gaming. A staged program for upgrades of Frost Park over a 8 year timespan has been endorsed and the first year has been funded. | Fiona Pengel | Ongoing |
|---------|---|---|--------------|---------|

1.5.5 Improve and promote Recreation Centre services and programs to encourage increased patronage

| | | | | |
|---------|---|---|--------------|---------|
| 1.5.5.1 | Prepare and implement Business Plan for the Recreation Centre | Operational Review has been undertaken and mostly implemented. Business Plan yet to be started | Fiona Pengel | Ongoing |
| 1.5.5.2 | Maintain positive relations with the Department of Education and Training regarding joint management of Recreation Centre | Positive relationships developed and maintained with Mount Barker Community College and Department of Education Strategic Asset Management section, Perth | Fiona Pengel | Ongoing |

1.5.6 Maintain a safe pool facility and enhance aquatic programs to encourage increased patronage

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|---------|---|--|-----------|---------|
| 1.5.6.1 | Maintain and promote the Shire's pool facilities and programs | The pool has been emptied and engineer report has been supplied. Awaiting consistent dry weather to progress pool bowl refurbishment prior to 2017/18 season | Mark Bird | Ongoing |
|---------|---|--|-----------|---------|

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|---|--|---|--------------|---------|
| 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 | We meet with service providers on an as needed basis to discuss aged care services. Discussions have taken place with Silver Chain and HACC Albany. Library supports Overton and Langton Lodges with a delivery service to the facilities. Shire supports Speedsters with free venue hire | Fiona Pengel | 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 interest free loans for the independent living accommodation, support with funding applications, where necessary | Fiona Pengel | Ongoing |
| 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 fitness programs for the aged, Tai Chi for people with Arthritis and living longer, living stronger for older people. Attend meeting of HACC and MPS as required | Fiona Pengel | 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 | 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 evaluates to ensure we are meeting our targets | Fiona Pengel | Ongoing |
| 1.7.1.2 | 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 Pengel | 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 Pengel | 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 | Support the provision of library services that suit the needs of the community | Aged Care visits have been reduced to fortnightly to suit Overton routines. The volunteer selects and delivers herself, thereby releasing staff to basic support. Three housebound patrons have books selected by staff and picked up by a care giver | Kathryn Dye | Ongoing |
| 1.8.1.2 | Promote library services to the community | Library email distribution list for newsletters. News items are provided to the Plantagenet News, the electronic notice board and the Shire website to advertise upcoming events | Fiona Pengel | Ongoing |
| 1.8.1.4 | Identify opportunities to develop library outreach programs and services | Library outreach services to the aged care facilities are ongoing. | Fiona Pengel | Ongoing |
| 1.8.1.5 | 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 Pengel | Ongoing |
| 1.8.1.6 | Embrace and investigate use of technology to provide services to customers | The library is planning to move to the Spydus Library Management System which will enhance the library's technology for patrons. The library is also running courses on the use of e-readers and downloadable e-books are available from the library | Fiona Pengel | Ongoing |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|---|--|---|--------------|-------------|
| 1.8.2 Support programs that assist in developing lifelong learning opportunities | | | | |
| 1.8.2.1 | Provide and support programs that support lifelong learning opportunities | All early childhood and primary programs have been well attended throughout the year. School holiday activities are offered each Friday morning of school holidays. Childrens Book Week and Adult Learners Week are supported with events in the library or schools | Kathryn Dye | Ongoing |
| 1.8.2.2 | Support education programs with Library resources | Smart Start and Better Beginnings are supported at the library | Kathryn Dye | Ongoing |
| 1.8.2.3 | Develop partnerships with educational institutions to create an 'environment of learning' | Partnerships with schools during Childrens Book Week enhances the library program. GSIT course study material located in library to support students. Close ties with CRC, Play in the Park and Wanslea are maintained | Kathryn Dye | Ongoing |
| 1.8.3 Support the provision of appropriate, accessible arts facilities and activities to encourage artistic and cultural | | | | |
| 1.8.3.2 | 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 Plantagenet Arts Council | Fiona Pengel | Ongoing |
| 1.8.3.3 | Maintain and promote the Shire's art collection | A number of the Claude Hotchin Art pieces are displayed at the Library and the Shire acquisitive award is displayed in the Community Resource Centre. An annual stocktake is undertaken | Fiona Pengel | Ongoing |
| 1.8.3.4 | Support the exhibition of cultural and artistic activities within the Shire | No change. Support as noted continues. | 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 | Not Started | 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 traffic and risk management plans. Funding support is provided through Financial Assistance grants and support to access funding is available as required | Fiona Pengel | 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 | This is being done annually in the Shire flyer and twice recently in Plantagenet News. The policy has been updated | Steve Player | Ongoing |
| 1.9.1.2 | Enforce animal controls in order to maintain public safety | Ongoing | Steve Player | Ongoing |
| 1.9.2 Support the community in emergency and fire management planning, preparedness, response and recovery | | | | |
| 1.9.2.1 | Maximise community safety through the management of the risks associated with fire, natural events and large scale emergencies | Scheduled maintenance completed for 2016/2017 season. Several strategic burns around Mt Barker townsite completed with the assistance of Mt Barker VFRS. Bush Fire Risk Management Plan has been commenced to guide future bush fire mitigation activities around populated areas | Jo Weekes | Ongoing |
| 1.9.2.2 | Support the position of Community Emergency Services Manager in achieving the actions and goals detailed in the Business Plan | CESM business plan updated in 2016. Denbarker shed construction will commence August 2017 | Fiona Pengel | Ongoing |
| 1.9.2.3 | Develop partnerships with hazard management agencies to help plan for emergency events | Annual attendance at pre fire season meetings with Porongurup working group and Stirling Range working group which comprise representatives from DFES, DPaW, Shire of Plantagenet and local brigades. Attended pre fire season workshops at DFES. Ensured contacts for all are updated annually | Jo Weekes | In Progress |
| 1.9.2.4 | Educate the community in matters of emergency prevention and preparedness | Fire Break notice produced for the 2017/18 season to be distributed with rates notice. Street meet workshop at Mira Flores to be undertaken in July | Jo Weekes | Ongoing |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|--|---|---|--------------|-------------|
| 1.9.3 Promote and support planning and activities that encourage a safe and responsible community | | | | |
| 1.9.3.1 | Support initiatives to improve community safety | Further cameras recently installed and upgraded. Noted some difficulties in accessing appropriately qualified contractors to maintain equipment | Rob Stewart | In Progress |
| 1.9.3.2 | Promote the Shire as a Tidy Town and encourage community ownership | No change. Support as noted continues | Rob Stewart | Ongoing |
| 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 Pengel | Ongoing |
| 1.9.4.2 | Ensure appropriate street lighting is provided in new and existing developments | Street lighting required by Western power for new residential subdivisions | Peter Duncan | Ongoing |
| 1.9.4.3 | Seek funds for appropriate lighting in public places | Ongoing | Fiona Pengel | 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 | See notes above relating to Community Safety | Rob Stewart | In Progress |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|---|---|--|---------------|-------------|
| 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 | Ongoing monitoring | Peter Duncan | Ongoing |
| 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 | Planning Vision and Local Planning Strategy allow for growth | Peter Duncan | Ongoing |
| 2.1.3.2 | Prepare a Mount Barker Townsite Strategy for long term growth | Not Started | Peter Duncan | Not Started |
| 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 | Peter Duncan | Ongoing |
| 2.2 - Appropriate development which is diverse in nature and protects local heritage | | | | |
| 2.2.1 Encourage appropriate major land developments | | | | |
| 2.2.1.3 | Provide supportive planning and development guidance and liaison on appropriate major land developments | Ongoing | Peter Duncan | Ongoing |
| 2.2.2 Ensure quality, consistent and responsive development and building assessment approval processes and enforcement | | | | |
| 2.2.2.1 | Guide local development in accordance with the Planning Scheme | Review of Planning Scheme No. 5 commenced | Peter Duncan | Ongoing |
| 2.2.2.2 | Promote and encourage local development compliance with the Planning Scheme | Advertisements about the need to apply for PC and BP regularly run in press. Legal action commenced with one non-compliant owner. Legal action successful on one | Peter Duncan | Ongoing |
| 2.2.2.3 | Educate the public about the need for building permits | Ongoing | Alan Watkins | Ongoing |
| 2.2.2.4 | Ensure all conditions relative to building permits are complied with | Ongoing | Cobie MacLean | Ongoing |
| 2.2.2.5 | Ensure building permits are issued in a timely and efficient manner | Ongoing | Peter Duncan | Ongoing |
| 2.2.3 Prepare a comprehensive Planning Scheme Policy on advertising signage over the Shire area | | | | |
| 2.2.3.1 | Prepare a comprehensive Planning Scheme Policy on advertising signage over the Shire area | Completed | Peter Duncan | Completed |
| 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 | Ongoing | 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 | Recognise and protect Aboriginal and European heritage places throughout the Shire | Ongoing | Peter Duncan | Ongoing |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|--------------------|--|---|--------------|---------|
| 2.2.6.2 | Identify and conserve places of cultural heritage significance | Woogenellup heritage bridge being maintained annually | David Lynch | Ongoing |
| 2.2.6.3 | Support and promote Shire's Museum | Museum is promoted on Shire website, support is provided to museum members with funding applications as required. Annual budget allocation ongoing. Shire President attends Historical Society meetings | Fiona Pengel | Ongoing |

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

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|---------|---|--|--------------|---------|
| 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 | Lower Great Southern Strategy review complete May 2016 | Peter Duncan | Ongoing |
|---------|---|--|--------------|---------|

2.2.8 Control extractive industries

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|---------|---|---------|--------------|---------|
| 2.2.8.1 | Ensure that all extractive industries are in compliance with the Extractive Industries Local Law 2008 and the Planning Scheme | Ongoing | 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

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|---------|--|---|-------------|----------|
| 2.3.1.1 | Maintain parks, gardens and open space at standards acceptable to the community | Playgrounds are maintained weekly and audits are carried out quarterly. Inspection by Playsafe booked for end of August | David Lynch | Ongoing |
| 2.3.1.2 | Establish outdoor amenities that suit the needs of the community in a safe and pleasant manner | Audit complete and upgrades have commenced | David Lynch | Ongoing |
| 2.3.1.3 | Progress the development of Centenary / Wilson Park in accordance with the Master Plan | Complete | David Lynch | Complete |

2.3.2 Develop, maintain and enhance town streetscapes and public spaces

| | | | | |
|---------|---|---------|--------------|---------|
| 2.3.2.1 | Promote and design the upgrading of public spaces | Ongoing | 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 | Meetings have taken place within the Shire to co-ordinate the infill design of the Kendenup and Rocky Gully cemeteries. Designs are under way, with Kendenup almost complete | 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 | Ongoing, but some funds in the budget to improve drainage and installation of plinths | David Lynch | Ongoing |

2.3.4 Encourage the development of trails in line with the Trails Master Plan

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|---------|--|---|--------------|---------|
| 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. A community group is working on a low impact development of the Pwakkenback Trail | Fiona Pengel | Ongoing |
|---------|--|---|--------------|---------|

2.4 - Safe and reliable transport infrastructure

2.4.1 Maintain and further develop roads and pathways at appropriate standards

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|---------|---|--|--------------|-------------|
| 2.4.1.1 | 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. Gravel sources have been identified for areas of road works in accordance with the percentage year road program | David Lynch | Ongoing |
| 2.4.1.2 | Maintain and improve constructed footpath infrastructure | Allocation to the annual budget of approximately \$50k to upgrade and maintain footpaths is spent each year. A 5 year plan is currently underway | David Lynch | Ongoing |
| 2.4.1.3 | Encourage the establishment, promotion and resourcing of appropriate dual use path facilities | Stage 1 of a bike plan for Mount Barker complete | Peter Duncan | In Progress |
| 2.4.1.4 | Identify outstanding road encroachments and rectify | Currently there is approximately 25 encroachments identified to be rectified. The Council has reserve funds to address this matter | David Lynch | Not Started |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|--|---|--|--------------|-------------|
| 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 | David Lynch | Not Started |
| 2.4.1.6 | 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 | David Lynch | Ongoing |
| 2.4.2 Maintain Shire drainage systems | | | | |
| 2.4.2.1 | Manage drainage infrastructure in a manner which minimises flooding on private property and public infrastructure | As required. Annual allocation for drainage in own source funds in the budget | David Lynch | Ongoing |
| 2.4.2.2 | Identify and record existing drainage systems to provide the basis for future infrastructure requirements | As constructed drawing are completed as required and drainage concerns are addressed with drainage maintenance funds each year | David Lynch | Ongoing |
| 2.4.3 Provide appropriate on-road and off-street car parking as well as parking control activities | | | | |
| 2.4.3.1 | Review the provision of on and off street parking | Report being completed for Mount Barker CBD. | Peter Duncan | In Progress |
| 2.4.3.2 | Enforce parking restrictions in controlled areas | Ranger Services undertakes irregular parking inspections | Fiona Pengel | Ongoing |
| 2.4.4 Investigate and respond to road safety and traffic issues throughout the District | | | | |
| 2.4.4.1 | Support the Roadwise Program | Ongoing | Rob Stewart | Ongoing |
| 2.4.4.2 | Ensure both temporary and permanent road closures are processed and approved in accordance with all necessary legal and administrative requirements | As required | David Lynch | Ongoing |
| 2.4.4.3 | Effectively communicate with external agencies as required | As required | David Lynch | Ongoing |
| 2.4.5 Maintain and control street signs, banners and directional signage | | | | |
| 2.4.5.1 | Encourage the display of promotional banners in Lowood Road and other places as appropriate | Banners in Lowood Road are kept in good order and changed whenever required | Fiona Pengel | 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 | Audit complete, implementation underway. | David Lynch | In Progress |
| 2.4.5.3 | 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. | David Lynch | 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) | Ongoing | 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 | Ongoing | 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 | Kamballup Hall to be advertised for sale or demolition by tender | 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 | All asset classes have now been through one revaluation. Preliminary work done on Asset Management Plans for all Council assets following revaluations on all asset classes | John Fathers | Ongoing |
| 2.6.1.2 | Ensure the Council has an efficient and cost effective light fleet management program | In line with Council policy | David Lynch | Ongoing |
| 2.6.1.3 | Ensure the Council has an efficient and cost effective plant and machinery management program | In line with Council policy | David Lynch | Ongoing |
| 2.6.1.4 | Investigate development options for Council owned land and buildings | Discussions re-commenced with Landcorp relating to development of Yerriminup. Major potential user identified | Rob Stewart | In Progress |
| 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 | Effective liaison is constantly undertaken | 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 | Maintain the Council's land and reserves in accordance with the requirements of the relevant contaminated sites legislation | Workshop with councillors held | Peter Duncan | Ongoing |
| 2.7.1.2 | Maintain undeveloped Council reserves to the standard adopted by the Council | Environmental Officer will undertake a management plan for Council reserves as time permits | David Lynch | Not Started |
| 2.7.1.3 | Maintain the natural values present on bush reserves controlled by the Shire | Item has not commenced, need environmental expertise and funds | David Lynch | In Progress |
| 2.7.1.5 | Identify and monitor areas affected by salinity impacting on Council land | Item has not commenced, need environmental expertise and funds | David Lynch | Not Started |
| 2.7.1.6 | 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 | David Lynch | Not Started |
| 2.7.1.7 | 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 property | David Lynch | Ongoing |
| 2.7.1.8 | Ensure the Council maintains control over the erection of gates and stock grids across road reserves within the Shire | Ongoing. Policy updated and register is up to date | David Lynch | In Progress |
| 2.7.1.9 | 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 | David Lynch | 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 quarterly, other sites are sprayed as required. | David Lynch | Ongoing |
| 2.7.2.2 | Support programs to control and / or eradicate feral animals throughout the Shire | Ongoing administrative and financial 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 suitable for Council adoption | Item has not commenced, need environmental expertise and funds | David Lynch | 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 | Manage natural resources in a sustainable manner on land owned or vested with the | Item has not commenced, need environmental expertise and funds | David Lynch | Not Started |
| 2.7.4.2 | 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 | David Lynch | Ongoing |
| 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 | Regular meeting with Albany and Denmark | 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 | Ongoing | Alan Watkins | Ongoing |
| 2.8.3 Investigate green energy initiatives | | | | |
| 2.8.3.1 | Integrate sustainability into all aspects of the Shire operations | Note water tanks and photovoltaic cells at Administration Centre. Also replacement of fluoros with LEDs | 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 | PVC now installed on Admin Centre, Depot and CEO's house | Rob Stewart | In Progress |
| 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 | Ongoing. Contract with Cleanaway | David Lynch | 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 | All compliant and being managed by Environmental Officer | David Lynch | Ongoing |
| 2.9.2.2 | Provide waste facilities that are readily accessible to all stakeholders | All waste sites are easily accessible, clean and have appropriate infrastructure to ensure waste is disposed of correctly and safely. Management Plans have been done for each site. Further works are required to address leachate management, land encroachment. | David Lynch | Ongoing |
| 2.9.2.3 | Undertake appropriate forward planning to meet the Shire's long-term waste disposal needs | In the process of dealing with DER for a land swap with land to the south of the site for land on the east of the site (DER land) and land filling the west of the site - works approval has been applied for | David Lynch | In Progress |
| 2.9.2.4 | Provide a liquid waste facility that is readily accessible to all stakeholders | Ponds are installed and meet licence requirements from DER | David Lynch | 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 | Ongoing with Strategic Waste Minimisation group (Environment Officer and CEO). | David Lynch | Ongoing |
| 2.9.4 Investigate regional waste management co-operation opportunities | | | | |
| 2.9.4.1 | Investigate possibility of regional cooperation for refuse disposal | Continues | Rob Stewart | In Progress |
| 2.9.5 Investigate and implement recycling capability | | | | |
| 2.9.5.1 | Develop recycling facilities and services | All sites except Rocky Gully now have access to recycling facilities. Rocky Gully has a recycle skip bin placed near the hall | David Lynch | Complete |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|---|--|--|-------------|-------------|
| 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 | Note extension of Government Dam and new dams on Frost Oval | 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 | Dam expansion at race track complete | David Lynch | 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. Backflow prevention devices have been installed on all standpipes | David Lynch | Ongoing |
| 2.10.3 Investigate waste water re-use | | | | |
| 2.10.3.1 | Investigate proposals for re-use of waste water | Possible developer at Yerriminup wants to use recycled water | 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 | David Lynch | Ongoing |
| 2.10.4.2 | Support a co-ordinated approach to regional water resource management | Water Corporation 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 | David Lynch | Ongoing |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|---|--|--|-------------------|-------------|
| 3.1 - Diverse, profitable and sustainable local business | | | | |
| 3.1.1 Promote the District as a good business destination | | | | |
| 3.1.1.1 | Encourage business development within the district | Economic Development Plan may be incorporated as part of Growth Planning, subject to funding | Rob Stewart | In Progress |
| 3.1.1.2 | Advocate for increased resources for business development | Community Resource Centre continues to advocate | 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 | Community Resource Centre also does this | 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 |
| 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. Economic Alliance key to success | 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 | Note proposals for Yerriminup and possibility of other industries being involved | 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 | 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 | Rob Stewart | In Progress |
| 3.2.2.2 | Advocate the development of the Yerriminup Special Industrial Site | Note major industry seeking information about moving to this site | 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 | Economic Development Alliance MOU signed between Albany, Denmark and Plantagenet | 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 | Feasibility Plan completed. Doesn't appear to be economically viable without willing entrepreneur | 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 | Depot site development still in place | 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 | Not Started | 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 Pengel | Ongoing |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|--|---|--|--------------|-------------|
| 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 | These talks continue, auspiced by Community Resource Centre | 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 | Channels of communication are developing positively all the time | Rob Stewart | In Progress |
| 3.3.3.2 | Develop mechanisms to ensure communication with government departments in the region | Continuing | Rob Stewart | Ongoing |
| 3.4 - A strong tourism region | | | | |
| 3.4.1 Promote and support local and regional tourism initiatives | | | | |
| 3.4.1.1 | Develop a regional tourism plan | Destination Marketing Strategy adopted by the Council. Talks continuing on establishment of a Regional Destination Marketing Organisation | Rob Stewart | In Progress |
| 3.4.1.2 | Collaborate with tourism peak bodies to promote the region | Communication at an all time high | 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 | Destination Marketing Strategy adopted by the Council. Talks continuing on establishment of a Regional Destination Marketing Organisation | 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 | Ongoing. Awaiting Landcorp / GSDC decisions | 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 | Rural water supply north of Mount Barker is a problem and potentially holding back development | 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 | We have previously been advised that Telstra is in the process of installing repeater for hospital. | 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 | Progressing well with consultant appointed to assist development of Strategic Plan for Alliance | 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 | Manage and maintain the Saleyards in accordance with the Strategic Plan and Business Plan for the facility | One outgoing ramp has now been upgraded. Roof over northern dirt pens complete October 2016. Report on water availability obtained. A drilling contractor to be engaged. Water purification complete. Chemical Dosing Equipment has been installed | John Fathers | Ongoing |
| 3.5.5.2 | Ensure compliance with DEC environmental licence and other relevant requirements | DER Annual Report submitted in January 2017. Two minor non-compliances. | John Fathers | Ongoing |
| 3.5.5.3 | Operate the Mount Barker Regional Saleyards as a self-sustaining business unit | A Strategic Plan and Business Plan for the Saleyards have been adopted. A review of the strategic plan has been done | John Fathers | Ongoing |
| 3.5.5.4 | Market the Mount Barker Regional Saleyards as the best in Western Australia | TV advertising implemented. YouTube media put onto website | 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 | Develop a sustainable population growth strategy | Population has had modest positive growth every year for the past | Rob Stewart | In Progress |
| 3.6.1.2 | Investigate and promote housing development | Ongoing | Peter Duncan | Ongoing |
| 3.6.1.3 | Encourage variety in land use and housing to promote a diverse population and stronger community | In Planning Vision | Peter Duncan | Ongoing |
| 3.6.1.4 | Consider the diverse needs of various groups and communities in planning for the services required to cater for population growth | Ongoing | Fiona Pengel | Ongoing |
| 3.6.1.5 | Monitor Shire population and demographic statistics | See above | Rob Stewart | In Progress |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|---|---|---|----------------|-------------|
| 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 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. | 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 | Encapsulate software assists with the standardisation of minutes and agendas. Councillors have largely moved from paper to electronic documents | 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 | With advent of Alliance this has reached new heights. | 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. All councillors invited to participate in Gift Regulation seminar | Rob Stewart | Ongoing |
| 4.1.6 Provide administrative support to Shire for Governance functions | | | | |
| 4.1.6.1 | 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 | Audit Committee very interested in this Task | Rob Stewart | In Progress |
| 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 | The Council's Policy Review process is working well with the majority of policies being reviewed/updated at their annual/bi-annual anniversary. The Council's Agenda Report template has been amended to include a check/reminder regarding reference to Council policies | 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 | The Delegation Register was substantially reviewed/updated in June 2017 | Linda Sounness | Ongoing |
| 4.1.6.4 | Maximise awareness of and compliance with relevant legislation | Legislative Compliance policy in place | John Fathers | Ongoing |
| 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 | Policy endorsed by the Council to continue this practice | Rob Stewart | In Progress |
| 4.2 - Effective engagement with the community and stakeholders | | | | |
| 4.2.1 Have a well informed community | | | | |
| 4.2.1.1 | Develop a community engagement and communication strategy | Ongoing | Rob Stewart | Ongoing |
| 4.2.2 Encourage and support local independent media | | | | |
| 4.2.2.1 | Encourage and support the continuation of a local independent media presence | Continues | 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 | On behalf of VROC, Broomehill-Tambellup coordinating Local Law Review | Rob Stewart | In Progress |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|---|--|--|----------------|-------------|
| 4.2.4 Promote the profile of the District and the Region at appropriate regional, State and Federal forums | | | | |
| 4.2.4.1 | 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 LG Pro | Rob Stewart | In Progress |
| 4.2.4.2 | Develop the skills and information required for Councillors and senior staff to represent the interests of the Shire | CEO and DCEO have undertaken public speaking skill development. CEO has facilitated media release training for appropriate staff | Rob Stewart | Ongoing |
| 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 | Developed in 2013, this Charter is issues to all staff during appointment/orientation and is referred to. Although a review of this document is undertaken periodically, a more thorough review is to be undertaken with reference to each department. | 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 | Ongoing | 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 | New Exchange server and records server has been implemented. Monitored backup system for outcentres has been implemented. Office backup regime has been upgraded | John Fathers | Ongoing |
| 4.3.3.2 | Provide staff with efficient access to information, research material, government documentation and organisations. | All staff have access to a reliable internet service if it is useful in performing their role | John Fathers | Ongoing |
| 4.3.3.3 | 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. | Website upgraded to suit mobile devices | John Fathers | Ongoing |
| 4.3.3.4 | 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 | Monitored backup system for outcentres has been implemented. Office backup regime has been upgraded | John Fathers | Ongoing |
| 4.3.3.5 | 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 | Ongoing | 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 | Ongoing | 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 | Website upgraded to suit mobile devices. Community consultation database in place | 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 | Legislative requirement for public consultation complete | Rob Stewart | In Progress |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|---|---|---|----------------|-------------|
| 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. All asset classes have now been through one revaluation | John Fathers | Ongoing |
| 4.4.2.2 | Further develop Asset Management Planning beyond Stage 1. | Asset management plan stage 2 in progress. A realistic infrastructure AMP will not be achievable until a physical survey of roads has been carried out | John Fathers | In Progress |
| 4.4.2.3 | Maintain the Long Term Financial Plan | Revised 2017/2018 LTFP almost complete | 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 | Asset management plan stage 2 in progress | John Fathers | Ongoing |
| 4.4.4 Implement Council wide performance management reporting | | | | |
| 4.4.4.1 | 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. We did not participate in LGMA benchmarking program due to lack of resources | Rob Stewart | In Progress |
| 4.4.4.2 | Develop a benchmarking process | New EBA may provide opportunities | 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 | Good HR practices in place | Donna McDonald | Ongoing |
| 4.5.2 Ensure safe work practices through implementation of appropriate Occupational, Health, Safety and Welfare practices | | | | |
| 4.5.2.1 | Maintain a safe working environment, ensuring legislative and internal compliance | We monitor incidents and accidents. Regular Occupational Health and Safety meetings with staff representation. Achieved an award winning result (89%) in recent audit. OSH committee re-elected. | Rob Stewart | Ongoing |
| 4.5.2.2 | Aim to reduce Workers Compensation Claims cost and improve the level of workplace based rehabilitation | Member of Regional Risk Group | Rob Stewart | Ongoing |
| 4.5.3 Implement an appropriate staff performance appraisal and development systems linked to strategic and business | | | | |
| 4.5.3.1 | Undertake annual development reviews of all staff | This occurs | Rob Stewart | Ongoing |
| 4.5.4 Maintain and develop human resource management policies, procedures and systems for current and future workforce needs | | | | |
| 4.5.4.2 | Ensure that recruitment, selection and induction of staff is carried out efficiently in accordance with the Workforce Plan | This occurs. Workforce Plan 2013/14 – 2017/18 completed | Rob Stewart | Ongoing |
| 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 accounting systems provide accurate recording, management, security and reporting functions | All asset classes have now been through one revaluation. More work required to increase confidence levels on infrastructure valuations. A realistic infrastructure AMP will not be achievable until a physical survey of roads has been carried out | John Fathers | Ongoing |
| 4.6.1.2 | Ensure the Audit function is carried out in accordance with legislative requirements | Moore Stephens appointed for five years in February 2016. 2016/17 audit completed and interim done in March 2017 | John Fathers | Ongoing |
| 4.6.1.3 | Ensure that the Shire's purchasing practises are in accordance with the Council's Purchasing Policy, relevant legislation and appropriate internal controls | This occurs. Policies in place and adhered to. Purchasing and Tender Guide Policy last reviewed in May 2016 | Rob Stewart | In Progress |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|--|--|--|----------------|-------------|
| 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 | 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 2017/2018 has taken into consideration LTFP requirements and budget policy | John Fathers | Ongoing |
| 4.6.1.6 | Responsibly manage the Council's financial resources | Ongoing | 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 | Risk Policy adopted and risk register regularly reviewed by Audit and Risk Management Committee | Rob Stewart | In Progress |
| 4.6.3 Maintain, develop and monitor rating and property strategies | | | | |
| 4.6.3.1 | 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 started; workshop with councillors February 2017. New policy adopted | John Fathers | Ongoing |
| 4.6.3.2 | 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 |
| 4.6.3.3 | Undertake reviews of street numbering where issues arise or as a result of infill development | Ongoing | Leanne Briggs | Ongoing |
| 4.6.4 Provide support services for works and plant operations | | | | |
| 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 | David Lynch | Ongoing |
| 4.6.4.3 | 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. Investigating and receiving quotes on microwave links for uploading remote camera images | Rob Stewart | In Progress |
| 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 | Ongoing as required | Donna McDonald | Ongoing |
| 4.6.6 Ensure Shire's property, administration and records systems are managed effectively and efficiently | | | | |
| 4.6.6.1 | Ensure that streets, parks, buildings and other Council infrastructure are appropriately named | Register established and policy also in place. Currently works well | Amy Chadbourne | Ongoing |
| 4.6.6.2 | 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 |
| 4.6.6.3 | Maintain registers as required by legislation | A Strategic Risk Register has been developed is being regularly presented to the Audit and Risk Management Committee | John Fathers | Ongoing |
| 4.6.6.4 | Maintain accurate and complete documentation of the policies and records of the Shire | Ongoing. Records management plan and processes in place | Roxanne Mills | Ongoing |
| 4.6.6.5 | 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 is working well | Roxanne Mills | Ongoing |
| 4.6.6.6 | 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 has been reviewed. A regional pricing policy has now been adopted | John Fathers | Ongoing |
| 4.6.6.7 | Improve the effectiveness and efficiency of the Council's management systems | Internal control policy and procedures completed | Rob Stewart | Ongoing |
| 4.6.6.8 | 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 |

| Outcome / Strategy | Action | Comments | Assigned To | Status |
|--------------------|--|---|--------------|---------|
| 4.6.6.9 | Ensure public access to information or records held by the Shire meets legislative requirements | New gift register requirements put in place | John Fathers | Ongoing |
| 4.6.6.10 | 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 | John Fathers | Ongoing |
| 4.6.6.11 | 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 database | Fiona Pengel | Ongoing |
| 4.6.6.12 | Ensure that the Council's legitimate corporate interests are protected by seeking legal advice where appropriate | Delegated to CEO | Rob Stewart | Ongoing |
| 4.6.6.13 | 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 adopted; Policies for Risk Management, Legislative Compliance and Internal Control. Internal guidelines also complete. Biennial reviews carried out | John Fathers | Ongoing |

Shire of Plantagenet
Financial Report
For the Year Ended 30 June 2017

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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 2017

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 2017 are, in my opinion, properly drawn up to present fairly the financial position of the Shire of Plantagenet as at 30 June 2017 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 23rd day of November 2017



John Fathers
Acting Chief Executive Officer

Shire of Plantagenet
Statement of Comprehensive Income
By Nature Or Type
For the Year Ended 30 June 2017

| | Note | 2017 \$ | 2017 Budget \$ | 2016 \$ |
|---|------|-------------------------|-------------------------|---------------------------|
| Revenue | | | | |
| Rates | 22 | 6,477,145 | 6,411,620 | 6,225,818 |
| Operating Grants, Subsidies and Contributions | 29 | 3,249,701 | 3,880,693 | 1,911,646 |
| Fees and Charges | 28 | 2,095,519 | 1,764,433 | 1,644,363 |
| Interest Earnings | 2(a) | 160,649 | 160,000 | 213,671 |
| Other Revenue | 2(a) | 506,423 | 38,700 | 505,210 |
| | | <u>12,489,437</u> | <u>12,255,446</u> | <u>10,500,708</u> |
| Expenses | | | | |
| Employee Costs | | (4,872,299) | (4,905,325) | (4,754,760) |
| Materials and Contracts | | (3,064,529) | (3,143,822) | (3,147,742) |
| Utility Charges | | (296,117) | (352,430) | (289,748) |
| Depreciation on Non-Current Assets | 2(a) | (6,112,213) | (6,540,200) | (6,513,759) |
| Interest Expenses | 2(a) | (159,654) | (161,267) | (158,708) |
| Insurance Expenses | | (263,149) | (306,857) | (248,537) |
| Other Expenditure | | (369,908) | (335,381) | (287,734) |
| | | <u>(15,137,869)</u> | <u>(15,745,282)</u> | <u>(15,400,988)</u> |
| | | (2,648,432) | (3,489,836) | (4,900,280) |
| Non-Operating Grants, Subsidies and Contributions | 29 | 2,610,222 | 2,444,897 | 2,672,411 |
| Profit on Asset Disposals | 20 | 25,194 | 93,763 | 86,098 |
| Loss on Asset Disposals | 20 | (65,649) | (40,919) | (13,415) |
| Fair value adjustment of non-current assets | | 0 | 0 | 0 |
| Fair value adjustments to financial assets | | 0 | 0 | (218,710) |
| Net Result | | <u>(78,665)</u> | <u>(992,095)</u> | <u>(2,373,896)</u> |
| Other Comprehensive Income | | | | |
| Changes on revaluation of non-current assets | 13 | 1,440,305 | 0 | 1,320,853 |
| Total Other Comprehensive Income | | <u>1,440,305</u> | <u>0</u> | <u>1,320,853</u> |
| Total Comprehensive Income | | <u><u>1,361,640</u></u> | <u><u>(992,095)</u></u> | <u><u>(1,053,043)</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 2017

| | Note | 2017 \$ | 2017 Budget \$ | 2016 \$ |
|--|------|-------------------------|-------------------------|---------------------------|
| Revenue | | | | |
| | 2(a) | | | |
| Governance | | 169,391 | 93,897 | 172,761 |
| General Purpose Funding | | 9,289,502 | 8,432,991 | 7,445,715 |
| Law, Order, Public Safety | | 254,127 | 191,049 | 229,484 |
| Health | | 103,305 | 139,375 | 84,145 |
| Education and Welfare | | 60,135 | 59,510 | 72,831 |
| Community Amenities | | 621,278 | 454,195 | 434,037 |
| Recreation and Culture | | 355,602 | 347,743 | 371,708 |
| Transport | | 282,299 | 1,463,276 | 594,882 |
| Economic Services | | 1,038,458 | 978,650 | 1,028,323 |
| Other Property and Services | | 315,320 | 94,760 | 65,647 |
| | | <u>12,489,417</u> | <u>12,255,446</u> | <u>10,499,533</u> |
| Expenses | | | | |
| | 2(a) | | | |
| Governance | | (802,928) | (800,068) | (1,044,305) |
| General Purpose Funding | | (346,798) | (378,169) | (386,028) |
| Law, Order, Public Safety | | (897,140) | (1,079,067) | (1,038,574) |
| Health | | (274,146) | (363,991) | (257,180) |
| Education and Welfare | | (108,355) | (122,457) | (108,865) |
| Community Amenities | | (1,589,461) | (1,456,727) | (1,451,197) |
| Recreation and Culture | | (3,045,334) | (3,061,127) | (3,024,030) |
| Transport | | (5,770,840) | (6,270,786) | (6,098,920) |
| Economic Services | | (1,833,844) | (1,963,664) | (1,933,959) |
| Other Property and Services | | (309,349) | (87,960) | (116,757) |
| | | <u>(14,978,195)</u> | <u>(15,584,016)</u> | <u>(15,459,815)</u> |
| Finance Costs | | | | |
| | 2(a) | | | |
| Governance | | (102,089) | (103,467) | (104,491) |
| Education and Welfare | | (34,516) | (35,477) | (36,069) |
| Recreation and Culture | | (15,434) | (15,720) | (17,353) |
| Economic Services | | (7,615) | (6,602) | (795) |
| | | <u>(159,654)</u> | <u>(161,266)</u> | <u>(158,708)</u> |
| Non-Operating Grants, Subsidies and Contributions | 29 | 2,610,222 | 2,444,897 | 2,672,411 |
| Profit on Disposal of Assets | 20 | 25,194 | 93,763 | 86,098 |
| (Loss) on Disposal of Assets | 20 | (65,649) | (40,919) | (13,415) |
| | | <u>2,569,767</u> | <u>2,497,741</u> | <u>2,745,094</u> |
| Net Result | | (78,665) | (992,095) | (2,373,896) |
| Other Comprehensive Income | | | | |
| Changes on revaluation of non-current assets | 13 | 1,440,305 | 0 | 1,320,853 |
| Total Other Comprehensive Income | | 1,440,305 | 0 | 1,320,853 |
| Total Comprehensive Income | | <u>1,361,640</u> | <u>(992,095)</u> | <u>(1,053,043)</u> |

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

Shire of Plantagenet
Statement of Financial Position
as at 30 June 2017

| | Note | 2017 | 2016 |
|---|-------------|--------------------|--------------------|
| Current Assets | | | |
| Cash and Cash Equivalents | 3 | 2,884,079 | 2,315,555 |
| Trade and Other Receivables | 5 | 749,395 | 1,577,165 |
| Inventories | 6 | <u>43,452</u> | <u>45,868</u> |
| Total Current Assets | | <u>3,676,926</u> | <u>3,938,588</u> |
| Non-Current Assets | | | |
| Other Receivables | 5 | 663,986 | 798,557 |
| Other Financial Assets | 4(a) | 4,692 | 4,692 |
| Property, Plant and Equipment | 7 | 42,463,719 | 53,012,611 |
| Infrastructure | 8 | <u>151,981,006</u> | <u>140,583,833</u> |
| Total Non-Current Assets | | <u>195,113,403</u> | <u>194,399,693</u> |
| Total Assets | | <u>198,790,329</u> | <u>198,338,281</u> |
| Current Liabilities | | | |
| Trade and Other Payables | 9 | 410,735 | 1,001,899 |
| Current Portion of Long Term Borrowings | 10 | 350,832 | 334,653 |
| Provisions | 11 | <u>930,282</u> | <u>908,086</u> |
| Total Current Liabilities | | <u>1,691,849</u> | <u>2,244,638</u> |
| Non-Current Liabilities | | | |
| Long Term Borrowings | 10 | 2,310,447 | 2,661,279 |
| Provisions | 11 | <u>87,556</u> | <u>93,526</u> |
| Total Non-Current Liabilities | | <u>2,398,003</u> | <u>2,754,805</u> |
| Total Liabilities | | <u>4,089,852</u> | <u>4,999,443</u> |
| Net Assets | | <u>194,700,477</u> | <u>193,338,838</u> |
| Equity | | | |
| Retained Surplus | | 65,767,119 | 66,317,952 |
| Reserves - Cash Backed | 12 | 2,134,522 | 1,662,354 |
| Revaluation Surplus | 13 | <u>126,798,836</u> | <u>125,358,532</u> |
| Total Equity | | <u>194,700,477</u> | <u>193,338,838</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 2017**

| | Note | Retained Surplus \$ | Reserves Cash / Backed \$ | Revaluation Surplus \$ | Total Equity \$ |
|-----------------------------------|------|---------------------------|------------------------------------|------------------------------|---------------------------|
| Balance as at 30 June 2015 | | 68,812,975 | 1,541,227 | 124,037,679 | 194,391,881 |
| Comprehensive Income | | | | | |
| Net Result | | (2,373,896) | 0 | 0 | (2,373,896) |
| Changes on revaluation of assets | 13 | <u>0</u> | <u>0</u> | <u>1,320,852</u> | <u>1,320,852</u> |
| Total Comprehensive Income | | (2,373,896) | 0 | 1,320,852 | (1,053,044) |
| Transfers from / (to) Reserves | | (121,127) | 121,127 | 0 | 0 |
| Balance as at 30 June 2016 | | 66,317,952 | 1,662,354 | 125,358,531 | 193,338,837 |
| Comprehensive Income | | | | | |
| Net Result | | (78,665) | 0 | 0 | (78,665) |
| Changes on revaluation of assets | 13 | <u>0</u> | <u>0</u> | <u>1,440,305</u> | <u>1,440,305</u> |
| Total Comprehensive Income | | (78,665) | 0 | 1,440,305 | 1,361,640 |
| Transfers from / (to) Reserves | 12 | (472,168) | 472,168 | 0 | 0 |
| Balance as at 30 June 2017 | | <u>65,767,119</u> | <u>2,134,522</u> | <u>126,798,836</u> | <u>194,700,477</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 2017**

| | Note | 2017 \$ | 2017 Budget \$ | 2016 \$ |
|---|-------|--------------------|----------------------|--------------------|
| Cash Flows From Operating Activities | | | | |
| Receipts | | | | |
| Rates | | 6,502,606 | 6,411,620 | 6,157,555 |
| Operating Grants, Subsidies and Contributions | | 3,884,413 | 3,880,693 | 1,880,688 |
| Fees and Charges | | 2,049,278 | 1,764,433 | 1,628,940 |
| Interest Earnings | | 161,074 | 160,000 | 214,358 |
| Goods and Services Tax | | 349,138 | 566,448 | 326,246 |
| Other Revenue | | 546,438 | 38,700 | 449,100 |
| | | <u>13,492,947</u> | <u>12,821,894</u> | <u>10,656,887</u> |
| Payments | | | | |
| Employee Costs | | (4,851,456) | (4,755,325) | (4,834,100) |
| Materials and Contracts | | (3,603,208) | (2,780,462) | (3,320,598) |
| Utility Charges | | (296,026) | (352,430) | (290,752) |
| Insurance Expenses | | (263,149) | (306,857) | (248,537) |
| Interest Expenses | | (160,701) | (161,267) | (158,816) |
| Goods and Services Tax | | (349,138) | (566,448) | (360,612) |
| Other Expenditure | | (358,411) | (335,381) | (293,571) |
| | | <u>(9,882,089)</u> | <u>(9,258,170)</u> | <u>(9,506,986)</u> |
| Net Cash Provided Provided by (used in) Operating Activities | 14(b) | <u>3,610,858</u> | <u>3,563,724</u> | <u>1,149,901</u> |
| Cash Flows from Investing Activities | | | | |
| Purch of Property, Plant and Equipment | | (1,944,966) | (2,508,743) | (1,563,909) |
| Construction of Infrastructure | | (3,811,335) | (3,895,507) | (2,984,706) |
| Non-operating Grants, Subsidies and Contributions | | 2,714,522 | 2,444,897 | 1,989,162 |
| Proceeds from Sale of Plant and Equipment | | 195,657 | 274,270 | 203,587 |
| | | <u>195,657</u> | <u>274,270</u> | <u>203,587</u> |
| Net Cash Provided By (Used in) Investing Activities | | (2,846,122) | (3,685,083) | (2,355,866) |
| Cash Flows From Financing Activities | | | | |
| Repayment of Debentures | | (334,653) | (334,653) | (297,765) |
| Proceeds from New Debentures | | 0 | 0 | 250,000 |
| Proceeds from Self Supporting Loans | | 138,441 | 138,441 | 132,712 |
| | | <u>138,441</u> | <u>138,441</u> | <u>132,712</u> |
| Net Cash Provided by (used in) Financing Activities | | (196,212) | (196,212) | 84,947 |
| Net Increase (Decrease) in Cash Held Cash at Beginning of Year | | 568,524 | (317,571) | (1,121,018) |
| | | 2,315,555 | 2,315,556 | 3,436,573 |
| Cash and Cash Equivalents at the End of the Year | 14(a) | <u>2,884,079</u> | <u>1,997,985</u> | <u>2,315,555</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 2017**

| | Note | 2017 \$ | 2017 Budget \$ | 2016 \$ |
|--|-------|-------------------------|----------------------|-------------------------|
| Net current assets at start of financial year - surplus/(deficit) | | <u>1,167,942</u> | <u>1,034,960</u> | <u>1,343,420</u> |
| | | 1,167,942 | 1,034,960 | 1,343,420 |
| Revenue from Operating Activities (excluding rates) | | | | |
| Governance | | 169,391 | 93,897 | 172,761 |
| General Purpose Funding | | 2,812,357 | 2,021,371 | 1,219,897 |
| Law, Order, Public Safety | | 278,012 | 192,145 | 229,484 |
| Health | | 104,202 | 139,375 | 84,145 |
| Education and Welfare | | 60,135 | 59,510 | 72,831 |
| Community Amenities | | 621,495 | 468,673 | 434,037 |
| Recreation and Culture | | 355,797 | 347,743 | 371,708 |
| Transport | | 282,299 | 1,463,276 | 594,882 |
| Economic Services | | 1,038,458 | 978,650 | 1,028,321 |
| Other Property and Services | | <u>315,320</u> | <u>172,949</u> | <u>151,745</u> |
| | | 6,037,466 | 5,937,589 | 4,359,811 |
| Expenses from Operating Activities | | | | |
| Governance | | (905,485) | (910,370) | (1,155,693) |
| General Purpose Funding | | (346,798) | (378,169) | (386,028) |
| Law, Order, Public Safety | | (925,814) | (1,079,067) | (1,038,574) |
| Health | | (274,146) | (363,991) | (257,180) |
| Education and Welfare | | (142,871) | (157,935) | (144,934) |
| Community Amenities | | (1,589,461) | (1,461,494) | (1,451,197) |
| Recreation and Culture | | (3,060,768) | (3,076,847) | (3,041,383) |
| Transport | | (5,770,840) | (6,270,786) | (6,098,920) |
| Economic Services | | (1,841,459) | (1,972,366) | (1,934,754) |
| Other Property and Services | | <u>(345,858)</u> | <u>(115,176)</u> | <u>(123,274)</u> |
| | | (15,203,500) | (15,786,201) | (15,631,937) |
| Operating activities excluded from budget | | | | |
| (Profit) on Asset Disposals | 20 | (25,194) | (93,763) | (86,098) |
| Loss on Asset Disposals | 20 | 65,649 | 40,919 | 13,415 |
| Movement in Accrued Interest | | (1,047) | 0 | (108) |
| Movement in Deferred Pensioner Rates (Non-Current) | | (9,871) | 0 | (8,855) |
| Movement in Accrued Salaries and Wages | | 4,561 | 0 | (152,601) |
| Movement in Employee Benefit Provisions | | 16,226 | 99,391 | 81,792 |
| Movement in Provisions for Doubtful Debts | | 10,288 | 0 | (386) |
| Depreciation on Assets | 2(a) | 6,112,213 | 6,540,200 | 6,513,759 |
| Fair value adjustment of non-current assets | | 0 | 0 | 0 |
| Fair value adjustments to financial assets | | <u>0</u> | <u>0</u> | <u>218,710</u> |
| Amount attributable to Operating Activities | | 6,172,825 | 6,586,747 | 6,579,628 |
| Investing Activities | | | | |
| Non-operating Grants, Subsidies and Contributions | | 2,610,222 | 2,503,280 | 2,672,411 |
| Proceeds from Disposal of Assets | 20 | 195,657 | 274,270 | 203,587 |
| Purchase Property, Plant and Equipment | 7(b) | (1,944,966) | (2,508,743) | (1,563,911) |
| Purchase and Construction of Infrastructure | 8(b) | <u>(3,811,335)</u> | <u>(4,094,267)</u> | <u>(2,984,706)</u> |
| Amount attributable to Investing Activities | | (2,950,422) | (3,825,460) | (1,672,619) |
| Financing Activities | | | | |
| Proceeds from New Debentures | | 0 | 0 | 250,000 |
| Repayment of Debentures | 21(a) | (334,653) | (334,653) | (297,765) |
| Proceeds from Self-Supporting Loans | | 138,441 | 138,441 | 132,712 |
| Transfers to Reserves (Restricted Assets) | 12 | (1,035,134) | (1,100,642) | (1,111,215) |
| Transfers from Reserves (Restricted Assets) | 12 | <u>562,966</u> | <u>937,600</u> | <u>990,088</u> |
| Amount attributable to Financing Activities | | (668,380) | (359,254) | (36,180) |
| Surplus (deficiency) before General Rates | | <u>(5,444,069)</u> | <u>(6,411,619)</u> | <u>(5,057,876)</u> |
| Total Amount Raised from General Rates | 22 | <u>6,477,145</u> | <u>6,411,619</u> | <u>6,225,818</u> |
| Net Current Assets at June 30 C/Fwd - Surplus / (Deficit) | | <u><u>1,033,076</u></u> | <u><u>0</u></u> | <u><u>1,167,942</u></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 2017

1. Summary of Significant Accounting Policies

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 19 to these financial statements.

(a) Goods and Services Tax (GST)

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

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

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

(b) 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 2017

1. Summary of Significant Accounting Policies (Continued)

(c) 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.

(d) 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.

(e) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

During the year ended 30 June 2013, the Council commenced the process of adopting Fair Value in accordance with the Regulations.

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

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

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

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

1. Summary of Significant Accounting Policies (Continued)

(e) Fixed Assets (Continued)

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 2017

1. Summary of Significant Accounting Policies (Continued)

(e) 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 and 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 |
| Parks and Reserves Infrastructure: | |
| Parks and Ovals | 10 to 50 years |
| Skate Parks | 20 to 30 years |
| Swimming Pool | 20 years |
| Other Infrastructure: | |
| Saleyards | 40 years |
| Other Infrastructure | 20 to 45 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.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

1. Summary of Significant Accounting Policies (Continued)

(f) 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 2017

1. Summary of Significant Accounting Policies (Continued)

(f) 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 in accordance with the regulatory framework.

(g) 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 2017

1. Summary of Significant Accounting Policies (Continued)

(g) 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 2017

1. Summary of Significant Accounting Policies (Continued)

(g) 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.

(h) 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.

(i) 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 2017

1. Summary of Significant Accounting Policies (Continued)

(j) 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.

(k) 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.

(l) 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.

(m) 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 2017

1. Summary of Significant Accounting Policies (Continued)

(m) 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.

(n) 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.

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.

(o) Interests in Joint Arrangements

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

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

(p) 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 2017

1. Summary of Significant Accounting Policies (Continued)

(q) 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.

(r) 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.

(s) Rounding Off Figures

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

(t) 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.

(u) 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 2017

1. Significant Accounting Policies (Continued)

(v) 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 15 Revenue from Contracts with Customers | December 2014 | 1 January 2019 | <p>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.</p> <p>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.</p> |
| (iii) | AASB 16 Leases | February 2016 | 1 January 2019 | <p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted.</p> <p>Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Council, the impact is not expected to be significant.</p> |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

1. Significant Accounting Policies (Continued)

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

| Title | Issued / Compiled | Applicable ⁽¹⁾ | Impact |
|--|-------------------|---------------------------|---|
| (iv) AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8) | December 2016 | 1 January 2019 | <p>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p> |

Notes:

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

(w) 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.

Whilst many reflected consequential changes associate with the amendment of existing standards, the only new standard with material application is as follows:

- (i) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities

[AASB 10, 124 & 1049]

The objective of this Standard was to extend the scope of AASB 124 *Related Party Disclosures* to include not-for-profit sector entities.

The Standard has had a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management are deemed to be Key Management Personnel and resultant disclosures in accordance to AASB 124 have been necessary.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

| 2. Revenue and Expenses | 2017 | 2016 |
|---|------------------|------------------|
| | \$ | \$ |
| (a) Net Result | | |
| The Net Result includes: | | |
| (i) Charging as an Expense: | | |
| Significant Expense | | |
| Transport | <u>(465,991)</u> | <u>(749,987)</u> |
| The significant expense relates to works to rectify damage done to roads by storms on 20-21 January 2016. These storms were declared an event under the WA Natural Disaster Relief and Recovery Arrangements (WANDRRA). | | |
| Auditor's Remuneration | | |
| - Audit of the Annual Financial Report | 20,784 | 24,721 |
| - Assistance with the finalisation of the Annual Financial Report | 4,000 | 3,090 |
| - Other Services | 14,330 | 1,620 |
| Depreciation and Amortisation | | |
| Buildings | 1,164,831 | 1,585,265 |
| Plant and Equipment | 614,676 | 945,901 |
| Furniture and Equipment | 57,462 | 121,750 |
| Roads | 3,178,531 | 3,218,900 |
| Footpaths | 84,000 | 74,987 |
| Drainage | 161,143 | 162,996 |
| Parks and Ovals | 343,462 | 336,542 |
| Other Infrastructure | 508,108 | 67,418 |
| | <u>6,112,213</u> | <u>6,513,759</u> |
| Interest Expenses (Finance Costs) | | |
| Debentures (<i>refer Note 21(a)</i>) | 159,654 | 158,708 |
| | <u>159,654</u> | <u>158,708</u> |
| Rental Charges | | |
| - Operating Leases | <u>8,784</u> | <u>9,271</u> |
| (ii) Crediting as Revenue: | | |
| Other Revenue | | |
| Reimbursements and Recoveries | 392,073 | 386,427 |
| Other | 114,350 | 118,783 |
| | <u>506,423</u> | <u>505,210</u> |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

2. Revenue and Expenses (Continued)

(a) Net Result (Continued)

| Interest Earnings | 2017 | 2017 | 2016 |
|---|----------------|----------------|----------------|
| | \$ | Budget | \$ |
| | | \$ | |
| - Loans Receivable - Clubs / Institutions | 38,329 | 39,044 | 44,911 |
| - Reserve Funds | 60,434 | 65,000 | 27,781 |
| - Other Funds | 10,393 | 30,000 | 70,882 |
| Other Interest Revenue <i>(refer Note 27)</i> | 51,493 | 65,000 | 70,097 |
| | <u>160,649</u> | <u>199,044</u> | <u>213,671</u> |

(b) Statement of Objective

In order to discharge its responsibilities to the community, the Shire has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's 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 2017

2. Revenues and Expenses (Continued)

(b) 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 (Arts 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 2017

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

| Grant/Contribution | Function/ Activity | Opening Balance (1) 30-Jun-15 \$ | Received (2) 2015/2016 \$ | Expended (3) 2015/2016 \$ | Closing Balance (1) 30-Jun-16 \$ | Received (2) 2016/2017 \$ | Expended (3) 2016/2017 \$ | Closing Balance 30-Jun-17 \$ |
|--|---|---|---------------------------------|---------------------------------|---|---------------------------------|---------------------------------|---------------------------------------|
| WALGA | Road Safety Grant | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Department of Local Government and Office of Crime Prevention | Cat Sterilisation Program CCTV Expansion - Capital Grant | 7,543 24,478 | 0 0 | (7,543) (24,478) | 0 0 | 0 0 | 0 0 | 0 0 |
| Department of Water | Storm Water Harvesting - Frost Park | 14,915 | 23,864 | 0 | 38,779 | 0 | (38,779) | 0 |
| Great Southern Development Commission | Boutique Abattoir Study | 6,102 | 0 | (6,102) | 0 | 0 | 0 | 0 |
| Great Southern Development Commission | Roof Over Dirt Pens - Saleyards | 100,000 | 0 | (47,050) | 52,950 | 0 | (52,950) | 0 |
| Department of Veterans Affairs | We Remember Them Walk | 9,064 | 0 | (9,064) | 0 | 0 | 0 | 0 |
| Department of Local Government and Communities | Early Learning and Development Feasibility Project | 0 | 20,425 | (5,625) | 14,800 | 0 | (14,800) | 0 |
| Department of Infrastructure | Roads to Recovery Grants | 0 | 1,134,108 | (935,329) | 198,779 | 0 | (198,779) | 0 |
| Total | | <u>162,102</u> | <u>1,178,397</u> | <u>(1,035,191)</u> | <u>305,308</u> | <u>0</u> | <u>(305,308)</u> | <u>0</u> |

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.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

| | Note | 2017 \$ | 2016 \$ |
|---|-------|-------------------------|-------------------------|
| 3. Cash and Cash Equivalents | | | |
| Unrestricted | | 749,557 | 97,893 |
| Restricted | | <u>2,134,522</u> | <u>2,217,662</u> |
| | | <u><u>2,884,079</u></u> | <u><u>2,315,555</u></u> |
| The following restrictions have been imposed by regulations or other externally imposed requirements: | | | |
| Employee Reserve | 12 | 88,380 | 71,690 |
| Plant Replacement Reserve | 12 | 798,170 | 645,679 |
| Drainage and Water Management Reserve | 12 | 80,352 | 78,274 |
| Waste Management Reserve | 12 | 148,057 | 144,228 |
| Computer Software/Hardware Upgrade Reserve | 12 | 20,590 | 50,887 |
| Mount Barker Regional Saleyards Capital Improvements Reserve | 12 | 180,112 | 138,473 |
| Mount Barker Regional Saleyards Operating Loss Reserve | 12 | 173,682 | 113,190 |
| Shire Development and Building Improvements Reserve | 12 | 112,891 | 176,112 |
| Outstanding Land Resumptions Reserve | 12 | 35,978 | 35,047 |
| Natural Disaster Reserve | 12 | 41,556 | 212 |
| Plantagenet Medical Centre Reserve | 12 | 202,407 | 125,441 |
| Spring Road Roadworks Reserve | 12 | 52,478 | 51,121 |
| Mount Barker Swimming Pool Revitalisation Reserve | 12 | 96,496 | 32,000 |
| Hockey Ground Carpet Replacement | 12 | 18,478 | 0 |
| Community Resource Centre Building Reserve | 12 | 7,391 | 0 |
| Museum Complex Shingle Roof Reserve | 12 | 67,752 | 0 |
| Standpipe Reserve | 12 | 9,752 | 0 |
| Unspent Grants | 2(c) | 0 | 305,308 |
| Unspent Loans | 21(c) | 0 | 250,000 |
| | | <u><u>2,134,522</u></u> | <u><u>2,217,662</u></u> |
| 4. Financial Assets | | | |
| (a) Other Financial Assets | | | |
| Investment in Mount Barker Co-operative shares | | | |
| - shareholding of 8,320 shares at cost | | 4,692 | 4,692 |
| | | <u>4,692</u> | <u>4,692</u> |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

| 5. Trade and Other Receivables | 2017 | 2016 |
|--|----------------|------------------|
| | \$ | \$ |
| Current | | |
| Rates Outstanding | 409,509 | 443,239 |
| Sundry Debtors | 175,327 | 896,860 |
| Other Receivables | 7,320 | 20,600 |
| GST Receivable | 23,085 | 78,025 |
| Loans - Clubs / Institutions | 144,442 | 138,441 |
| Provision For Doubtful Debts | (10,288) | 0 |
| | <u>749,395</u> | <u>1,577,165</u> |
| Non-Current | | |
| Rates Outstanding - Pensioners | 69,655 | 59,784 |
| Loans - Clubs / Institutions | 594,331 | 738,773 |
| | <u>663,986</u> | <u>798,557</u> |
| Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows: | | |
| Rates outstanding | <u>409,509</u> | <u>443,239</u> |
| Includes: | | |
| Past due and not impaired | 409,509 | 443,239 |
| Impaired | 0 | 0 |
| Sundry debtors | <u>175,327</u> | <u>896,860</u> |
| Includes: | | |
| Past due and not impaired | 22,796 | 36,639 |
| Impaired | 10,288 | 0 |
| 6. Inventories | | |
| Current | | |
| Fuel and Materials | 43,452 | 45,868 |
| | <u>43,452</u> | <u>45,868</u> |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

| | 2017 | 2016 |
|---|-------------------|---------------------|
| | \$ | \$ |
| 7(a) Property, Plant and Equipment | | |
| Land and Buildings | | |
| Land - Freehold at: | | |
| - Independent Valuation 2017 - Level 2 | 3,065,500 | 0 |
| - Independent Valuation 2017 - Level 3 | 1,320,000 | 0 |
| - Independent Valuation 2014 - Level 2 | 0 | 4,635,000 |
| - Additions after Valuation - Cost | <u>0</u> | <u>98,696</u> |
| | <u>4,385,500</u> | <u>4,733,696</u> |
| Land Vested In and Under the Control of the Council at: | | |
| - Management Valuation 2017 - Level 3 | 2,045,000 | 0 |
| - Independent Valuation 2014 - Level 3 | <u>0</u> | <u>2,045,000</u> |
| | <u>2,045,000</u> | <u>2,045,000</u> |
| | <u>6,430,500</u> | <u>6,778,696</u> |
| Buildings - Non-specialised at: | | |
| - Independent Valuation 2017 - Level 2 | 671,000 | 0 |
| - Independent Valuation 2017 - Level 3 | 2,137,600 | 0 |
| - Independent Valuation 2014 - Level 2 | 0 | 5,679,317 |
| - Additions after Valuation - Cost | 0 | 33,802 |
| Less: Accumulated Depreciation | <u>0</u> | <u>(3,235,748)</u> |
| | <u>2,808,600</u> | <u>2,477,371</u> |
| Buildings - Specialised at: | | |
| - Independent Valuation 2017 - Level 3 | 25,965,640 | 0 |
| - Management Valuation 2017 - Level 3 | 21,792 | 0 |
| - Independent Valuation 2014 - Level 2 | 0 | 67,399,521 |
| - Additions after Valuation - Cost | 0 | 784,672 |
| Less: Accumulated Depreciation | <u>0</u> | <u>(31,172,517)</u> |
| | <u>25,987,432</u> | <u>37,011,676</u> |
| | <u>28,796,032</u> | <u>39,489,047</u> |
| Total Land and Buildings | <u>35,226,532</u> | <u>46,267,743</u> |
| Furniture and Equipment at: | | |
| - Management Valuation 2016 - Level 3 | 736,110 | 736,110 |
| - Additions after Valuation - Cost | 212,891 | 0 |
| Less Accumulated Depreciation | <u>(57,462)</u> | <u>0</u> |
| | <u>891,539</u> | <u>736,110</u> |
| Plant and Equipment at: | | |
| - Independent Valuation 2016 - Level 2 | 4,923,550 | 5,008,850 |
| - Management Valuation 2016 - Level 3 | 814,212 | 999,908 |
| - Additions after Valuation - Cost | 1,187,677 | 0 |
| Less Accumulated Depreciation | <u>(579,791)</u> | <u>0</u> |
| | <u>6,345,648</u> | <u>6,008,758</u> |
| | <u>42,463,719</u> | <u>53,012,611</u> |

The fair value of property, plant and equipment is determined at least every three years in accordance with the regulatory framework. 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 2017

7. 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) Transferred to Revaluation \$ | Depreciation (Expense) \$ | Transfers \$ | Carrying Amount at the End of Year \$ |
|--|--|-------------------------|---------------------------|---|--|----------------------------|--|
| Land - Freehold | 4,733,696 | 43,125 | 0 | (391,321) | 0 | 0 | 4,385,500 |
| Land - Vested In and Under the Control of the Council | 2,045,000 | 0 | 0 | 0 | 0 | 0 | 2,045,000 |
| Total Land | <u>6,778,696</u> | <u>43,125</u> | <u>0</u> | <u>(391,321)</u> | <u>0</u> | <u>0</u> | <u>6,430,500</u> |
| Buildings - Non-Specialised | 2,477,371 | 6,155 | 0 | 470,355 | (136,081) | (9,200) | 2,808,600 |
| Buildings - Specialised | 37,011,676 | 495,117 | 0 | 1,361,271 | (1,028,750) | (11,851,882) | 25,987,432 |
| Total Buildings | <u>39,489,047</u> | <u>501,272</u> | <u>0</u> | <u>1,831,626</u> | <u>(1,164,831)</u> | <u>(11,861,082)</u> | <u>28,796,032</u> |
| Total Land and Buildings | <u>46,267,743</u> | <u>544,397</u> | <u>0</u> | <u>1,440,305</u> | <u>(1,164,831)</u> | <u>(11,861,082)</u> | <u>35,226,532</u> |
| Furniture and Equipment | 736,110 | 212,891 | 0 | 0 | (57,462) | 0 | 891,539 |
| Plant and Equipment | 6,008,758 | 1,187,678 | (236,112) | 0 | (614,676) | 0 | 6,345,648 |
| Total Property, Plant and Equipment | <u><u>53,012,611</u></u> | <u><u>1,944,966</u></u> | <u><u>(236,112)</u></u> | <u><u>1,440,305</u></u> | <u><u>(1,836,969)</u></u> | <u><u>(11,861,082)</u></u> | <u><u>42,463,719</u></u> |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

7. 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 | | | | | |
| Land - Freehold | 2 | Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology | Independent registered valuers | June 2017 | 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 | Management Valuation | June 2017 | Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs |
| Buildings - Non-Specialised | 2 | Market approach using recent observable market data for similar properties | Independent registered valuers | June 2017 | Price per square metre / market borrowing rate |
| Buildings - Specialised | 3 | Cost approach using depreciated replacement cost | Independent registered valuers | June 2017 | 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 and Independent Valuer | June 2016 | Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs |
| Plant and Equipment | | | | | |
| - Independent valuation 2016 | 2 | Market approach using recent observable market data for similar vehicles | Independent valuers | June 2016 | Market price per item |
| - Management valuation 2016 | 3 | Cost approach using depreciated replacement cost | Management Valuation | June 2016 | 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 2017

| 8(a) Infrastructure | 2017 | 2016 |
|---------------------------------------|---------------------|---------------------|
| | \$ | \$ |
| Infrastructure - Roads | | |
| - Management Valuation 2015 - Level 3 | 192,017,000 | 192,017,000 |
| - Additions after Valuation - Cost | 5,711,065 | 2,655,644 |
| Less Accumulated Depreciation | <u>(76,390,431)</u> | <u>(73,211,900)</u> |
| | 121,337,634 | 121,460,744 |
| | | |
| Infrastructure - Footpaths | | |
| - Management Valuation 2015 - Level 3 | 2,327,000 | 2,327,000 |
| - Additions after Valuation - Cost | 148,273 | 44,232 |
| Less Accumulated Depreciation | <u>(1,052,987)</u> | <u>(968,987)</u> |
| | 1,422,286 | 1,402,245 |
| | | |
| Infrastructure - Drainage | | |
| - Management Valuation 2015 - Level 3 | 15,079,000 | 15,079,000 |
| - Additions after Valuation - Cost | 185,988 | 27,151 |
| Less Accumulated Depreciation | <u>(3,350,138)</u> | <u>(3,188,996)</u> |
| | 11,914,850 | 11,917,155 |
| | | |
| Infrastructure - Parks and Ovals | | |
| - Management Valuation 2015 - Level 3 | 6,265,559 | 6,265,559 |
| - Additions after Valuation - Cost | 2,851,160 | 2,576,999 |
| Less Accumulated Depreciation | <u>(4,334,768)</u> | <u>(3,793,214)</u> |
| | 4,781,951 | 5,049,344 |
| | | |
| Infrastructure - Other | | |
| - Management Valuation 2015 - Level 3 | 1,450,000 | 1,450,000 |
| - Additions after Valuation - Cost | 18,664,593 | 146,134 |
| Less Accumulated Depreciation | <u>(7,590,308)</u> | <u>(841,789)</u> |
| | 12,524,285 | 754,345 |
| | <u>151,981,006</u> | <u>140,583,833</u> |

The fair value of infrastructure is determined at least every three years in accordance with the regulatory framework. 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 2017

8. 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

| | Balance at the Beginning of the Year | Additions | (Disposals) | Revaluation Increments/ (Decrements) | Depreciation (Expense) | Transfers | Carrying Amount at the End of Year |
|----------------------------------|---|------------------|--------------------|---|-----------------------------------|-------------------|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Infrastructure - Roads | 121,460,744 | 3,055,421 | 0 | 0 | (3,178,531) | 0 | 121,337,634 |
| Infrastructure - Footpaths | 1,402,245 | 104,041 | 0 | 0 | (84,000) | 0 | 1,422,286 |
| Infrastructure - Drainage | 11,917,155 | 158,838 | 0 | 0 | (161,143) | 0 | 11,914,850 |
| Infrastructure - Parks and Ovals | 5,049,344 | 6,116 | 0 | 0 | (343,462) | 69,952 | 4,781,950 |
| Infrastructure - Other | 754,345 | 486,919 | 0 | 0 | (508,108) | 11,791,130 | 12,524,286 |
| Total Infrastructure | 140,583,833 | 3,811,335 | 0 | 0 | (4,275,244) | 11,861,082 | 151,981,006 |

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Notes to and Forming Part of the Financial Report
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8. 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> |
|----------------------------------|-----------------------------|--|--------------------------------|-------------------------------|--|
| Infrastructure - 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 |
| Infrastructure - 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 |
| Infrastructure - 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 |
| Infrastructure - Parks and Ovals | 3 | Cost approach using depreciated replacement cost | Independent registered valuers | July 2014 | Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs |
| Infrastructure - Other | 3 | Cost approach using depreciated replacement cost | Independent registered valuers | July 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
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| | 2017 | 2016 |
|------------------------------------|----------------|------------------|
| | \$ | \$ |
| 9. Trade and Other Payables | | |
| Current | | |
| Sundry Creditors | 234,883 | 864,294 |
| Other Creditors | 117,206 | 105,558 |
| GST Payable | 23,085 | 0 |
| Accrued Interest on Debentures | 7,259 | 8,306 |
| Accrued Salaries and Wages | 28,302 | 23,741 |
| | <u>410,735</u> | <u>1,001,899</u> |

10. Long-Term Borrowings

Current

Secured by Floating Charge
 Debentures

| | | |
|--|----------------|----------------|
| | 350,832 | 334,653 |
| | <u>350,832</u> | <u>334,653</u> |

Non-Current

Secured by Floating Charge
 Debentures

| | | |
|--|------------------|------------------|
| | 2,310,447 | 2,661,279 |
| | <u>2,310,447</u> | <u>2,661,279</u> |

Additional detail on borrowings is provided in Note 21.

11. Provisions

| | Provision for Annual Leave | Provision for Long Service Leave | Total |
|--|---------------------------------------|---|------------------|
| | \$ | \$ | \$ |
| Opening balance as at 1 July 2016 | | | |
| Current Provisions | 431,106 | 476,980 | 908,086 |
| Non-current Provisions | 0 | 93,526 | 93,526 |
| | <u>431,106</u> | <u>570,506</u> | <u>1,001,612</u> |
| Additional Provisions | 70,873 | 119,689 | 190,561 |
| Amounts Used | (78,010) | (96,326) | (174,335) |
| Balance as at 30 June 2017 | <u>423,969</u> | <u>593,869</u> | <u>1,017,838</u> |
| Comprises | | | |
| Current Provisions | 423,969 | 506,313 | 930,282 |
| Non-current Provisions | 0 | 87,556 | 87,556 |
| | <u>423,969</u> | <u>593,869</u> | <u>1,017,838</u> |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

12. Reserves - Cash Backed

| | Actual 2017 Opening Balance \$ | Actual 2017 Transfer to \$ | Actual 2017 Transfer (from) \$ | Actual 2017 Closing Balance \$ | Budget 2017 Opening Balance \$ | Budget 2017 Transfer to \$ | Budget 2017 Transfer (from) \$ | Budget 2017 Closing Balance \$ | Actual 2016 Opening Balance \$ | Actual 2016 Transfer to \$ | Actual 2016 Transfer (from) \$ | Actual 2016 Closing Balance \$ |
|--|--|--|--|--|--|--|--|--|--|-------------------------------------|--|--|
| Employee Entitlements Reserve | 71,690 | 27,379 | (10,689) | 88,380 | 72,843 | 27,373 | 0 | 100,216 | 46,628 | 25,062 | 0 | 71,690 |
| Plant Replacement Reserve | 645,679 | 539,032 | (386,541) | 798,170 | 672,689 | 599,007 | (644,600) | 627,096 | 591,441 | 600,789 | (546,551) | 645,679 |
| Drainage and Water Management Reserve | 78,274 | 2,078 | 0 | 80,352 | 79,607 | 2,022 | 0 | 81,629 | 68,183 | 10,091 | 0 | 78,274 |
| Waste Management Reserve | 144,228 | 3,829 | 0 | 148,057 | 146,679 | 3,725 | 0 | 150,404 | 124,054 | 20,174 | 0 | 144,228 |
| Computer Software/Hardware Upgrade Reserve | 50,887 | 785 | (31,082) | 20,590 | 51,739 | 1,314 | (15,000) | 38,053 | 40,833 | 10,054 | 0 | 50,887 |
| Mount Barker Regional Saleyards Capital Improvements Reserve | 138,473 | 89,290 | (47,651) | 180,112 | 140,883 | 92,969 | (136,000) | 97,852 | 133,072 | 93,072 | (87,671) | 138,473 |
| Mount Barker Regional Saleyards Operating Loss Reserve | 113,190 | 60,492 | 0 | 173,682 | 114,918 | 62,512 | 0 | 177,430 | 51,192 | 61,998 | 0 | 113,190 |
| Building Renewal Reserve | 176,112 | 23,782 | (87,003) | 112,891 | 178,834 | 24,960 | (142,000) | 61,794 | 206,874 | 185,104 | (215,866) | 176,112 |
| Outstanding Land Resumptions Reserve | 35,047 | 931 | 0 | 35,978 | 35,642 | 905 | 0 | 36,547 | 30,007 | 5,040 | 0 | 35,047 |
| Natural Disaster Reserve | 212 | 41,344 | 0 | 41,556 | 805 | 40,857 | 0 | 41,662 | 140,026 | 186 | (140,000) | 212 |
| Plantagenet Medical Centre Reserve | 125,441 | 76,966 | 0 | 202,407 | 127,362 | 76,741 | 0 | 204,103 | 57,864 | 67,577 | 0 | 125,441 |
| Spring Road Roadworks Reserve | 51,121 | 1,357 | 0 | 52,478 | 52,019 | 1,321 | 0 | 53,340 | 51,053 | 68 | 0 | 51,121 |
| Mount Barker Swimming Pool Revitalisation Reserve | 32,000 | 64,496 | 0 | 96,496 | 32,428 | 64,121 | 0 | 96,549 | 0 | 32,000 | 0 | 32,000 |
| Hockey Ground Carpet Replacement | 0 | 18,478 | 0 | 18,478 | 0 | 18,377 | 0 | 18,377 | 0 | 0 | 0 | 0 |
| Community Resource Centre Building Reserve | 0 | 7,391 | 0 | 7,391 | 0 | 7,361 | 0 | 7,361 | 0 | 0 | 0 | 0 |
| Museum Complex Shingle Roof Reserve | 0 | 67,752 | 0 | 67,752 | 0 | 67,381 | 0 | 67,381 | 0 | 0 | 0 | 0 |
| Standpipe Reserve | 0 | 9,752 | 0 | 9,752 | 0 | 9,699 | 0 | 9,699 | 0 | 0 | 0 | 0 |
| | 1,662,354 | 1,035,134 | (562,966) | 2,134,522 | 1,706,448 | 1,100,645 | (937,600) | 1,869,493 | 1,541,227 | 1,111,215 | (990,088) | 1,662,354 |

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

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

| Name of Reserve | Anticipated Date of Use | Purpose of the Reserve |
|--|-------------------------|---|
| Employee Entitlements Reserve | Ongoing | To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and long service leave |
| Plant Replacement Reserve | Ongoing | To fund the purchase of vehicles, plant and machinery |
| Drainage and Water Management Reserve | Ongoing | To fund the purchase of land for drainage purposes |
| Waste Management Reserve | Ongoing | To fund waste management infrastructure and major items of associated plant and equipment |
| Computer Software/Hardware Upgrade Reserve | Ongoing | To fund the upgrade of business system software and hardware with latest versions and additional functionality |
| Mount Barker Regional Saleyards Capital Improvements Reserve | Ongoing | To fund capital works and purchases at the Mount Barker Regional Saleyards |
| Mount Barker Regional Saleyards Operating Loss Reserve | Ongoing | To retain a proportion of Saleyards operating surpluses to fund operating deficits |
| Shire Development and Building Improvements Reserve | Ongoing | To fund planned major projects and developments and planned major building renewal, improvements and refurbishments |
| Outstanding Land Resumptions Reserve | Ongoing | To fund old / outstanding obligations To fund land resumptions associated with road realignments and the like |
| Natural Disaster Reserve | Ongoing | To fund the Council's proportion of natural disaster events in the Shire of Plantagenet |
| Plantagenet Medical Centre Reserve | Ongoing | To fund the renewal, refurbishment and improvements to the Plantagenet Medical Centre |
| Spring Road Roadworks Reserve | Ongoing | To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition |
| Hockey Ground Carpet Replacement | Ongoing | To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground |
| Community Resource Centre Building Reserve | Ongoing | To contribute to the maintenance, renewal, refurbishment and improvements to the Mount Barker Community Resource Centre |
| Museum Complex Shingle Roof Reserve | Ongoing | To fund the renewal of shingle roofs on buildings at the Mount Barker Historical Museum complex |
| Standpipe Reserve | Ongoing | To fund the repair, renewal and upgrade of water standpipes |

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13. Revaluation Surplus

| | 2017 | 2017 | 2017 | 2017 | 2017 | 2016 | 2016 | 2016 | 2016 | 2016 |
|----------------------------------|--------------------|-------------|------------------|------------------|--------------------|--------------------|------------------|------------------|------------------|--------------------|
| | Opening | Revaluation | Revaluation | Movement on | Closing | Opening | Revaluation | Revaluation | Movement on | Closing |
| | Balance | Increment | Decrement | Revaluation | Balance | Balance | Increment | Decrement | Revaluation | Balance |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Land and Buildings | 31,874,585 | 0 | 1,440,305 | 1,440,305 | 33,314,890 | 31,874,585 | 0 | 0 | 0 | 31,874,585 |
| Plant and Equipment | 1,501,083 | 0 | 0 | 0 | 1,501,083 | 21,694 | 1,479,389 | 0 | 1,479,389 | 1,501,083 |
| Furniture and Equipment | 312,879 | 0 | 0 | 0 | 312,879 | 471,415 | 0 | (158,536) | (158,536) | 312,879 |
| Infrastructure - Roads | 79,936,051 | 0 | 0 | 0 | 79,936,051 | 79,936,052 | 0 | 0 | 0 | 79,936,052 |
| Infrastructure - Footpaths | 633,440 | 0 | 0 | 0 | 633,440 | 633,439 | 0 | 0 | 0 | 633,440 |
| Infrastructure - Drainage | 10,845,813 | 0 | 0 | 0 | 10,845,813 | 10,845,813 | 0 | 0 | 0 | 10,845,813 |
| Infrastructure - Parks and Ovals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Infrastructure - Other | 254,680 | 0 | 0 | 0 | 254,680 | 254,681 | 0 | 0 | 0 | 254,681 |
| | <u>125,358,531</u> | <u>0</u> | <u>1,440,305</u> | <u>1,440,305</u> | <u>126,798,836</u> | <u>124,037,679</u> | <u>1,479,389</u> | <u>(158,536)</u> | <u>1,320,853</u> | <u>125,358,532</u> |

Movements on revaluation of fixed assets are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

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:

| | 2017 \$ | 2017 Budget \$ | 2016 \$ |
|---------------------------|------------|----------------------|------------|
| Cash and Cash Equivalents | 2,884,079 | 1,997,986 | 2,315,555 |

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

| | | | |
|--|------------------|------------------|------------------|
| Net Result | (78,665) | (992,095) | (2,373,896) |
| Non-cash flows in Net Result: | | | |
| Depreciation | 6,112,213 | 6,540,200 | 6,513,759 |
| (Profit) / Loss on Sale of Asset | 40,455 | (52,844) | (72,682) |
| Fair value adjustments to financial assets | 0 | 0 | 218,710 |
| Changes in Assets and Liabilities: | | | |
| (Increase) / Decrease in Receivables | 823,901 | 445,559 | (931,341) |
| (Increase) / Decrease in Inventories | 2,416 | (22,409) | (1,284) |
| Increase / (Decrease) in Payables | (591,166) | 86,379 | (295,995) |
| Increase / (Decrease) in Employee Provisions | 16,226 | 3,831 | 81,792 |
| Grants / Contributions for the Development of Assets | (2,714,522) | (2,444,897) | (1,989,162) |
| Net Cash From Operating Activities | 3,610,858 | 3,563,724 | 1,149,901 |

(c) Undrawn Borrowing Facilities

| | 2017 \$ | | 2016 \$ |
|--|------------------|--|------------------|
| 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 | (3,411) | | 0 |
| Total Amount of Credit Unused | 516,589 | | 520,000 |
| Loan Facilities | | | |
| Loan Facilities - Current | 350,832 | | 334,653 |
| Loan Facilities - Non-Current | 2,310,447 | | 2,661,279 |
| Total Facilities in Use at Balance Date | 2,661,279 | | 2,995,932 |
| Unused Loan Facilities at Balance Date | 0 | | 250,000 |

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 2017

16. Capital and Leasing Commitments

(a) Finance Lease Commitments

There are no outstanding finance lease commitments at 30 June 2017.

(b) Operating Lease Commitments

| | 2017 | 2016 |
|--|------|------|
| | \$ | \$ |

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

Payable:

| | | |
|---|---------------|---------------|
| - not later than one year | 27,785 | 30,489 |
| - later than one year but not later than five years | 38,308 | 27,916 |
| | <u>66,093</u> | <u>58,405</u> |

(c) Capital Expenditure Commitments

The Council has one capital expenditure commitment as at 30 June 2017, being for the stage two renovations to the Kendenup Agricultural Hall. A sum of \$143,600 is remaining on the contract with Stockdale Building Company, being the total contract sum.

17. Total Assets Classified by Function and Activity

| | | |
|-----------------------------|--------------------|--------------------|
| Governance | 5,292,960 | 5,100,895 |
| Law, Order, Public Safety | 4,541,735 | 4,212,495 |
| Health | 0 | 25,136 |
| Education and Welfare | 853,689 | 845,287 |
| Community Amenities | 3,303,916 | 3,333,536 |
| Recreation and Culture | 22,745,475 | 21,992,091 |
| Transport | 134,674,770 | 134,780,144 |
| Economic Services | 13,610,690 | 13,583,518 |
| Other Property and Services | 9,421,489 | 9,723,342 |
| Unallocated | 4,345,605 | 4,741,837 |
| | <u>198,790,329</u> | <u>198,338,281</u> |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

| | 2017 | 2016 | 2015 |
|-----------------------------------|---------|---------|---------|
| 18. Financial Ratios | | | |
| Current Ratio | 0.962 | 0.792 | 1.020 |
| Asset Sustainability Ratio | 0.684 | 0.491 | 0.487 |
| Debt Service Cover Ratio | 7.248 | 3.562 | 6.921 |
| Operating Surplus Ratio | (0.294) | (0.590) | (0.319) |
| Own Source Revenue Coverage Ratio | 0.602 | 0.547 | 0.579 |

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 53 of this document.

Three of the 2017 ratios disclosed above are distorted by the early receipt of half of the allocation of the 2017/2018 Financial Assistance Grants on 8 June 2017. The early payment of the grants increased the operating revenue in 2017 by \$847,071.

Also, two of the 2016 ratios and three of the 2015 ratios disclosed above are distorted by the early receipt of half of the allocation of the 2015/2016 Financial Assistance Grants on 30 June 2015. The early payment of the grants increased the operating revenue in 2015 and decreased operating revenue in 2016 by \$796,027.

The early payments were considered to be 'one-off' and, if recognised in the year to which the allocation related, the calculations in the 2017, 2016 and 2015 columns above would be as follows:

| | 2017 | 2016 | 2015 |
|--------------------------|---------|---------|---------|
| Current Ratio | 0.434 | 0.792 | 0.686 |
| Debt Service Cover Ratio | 5.535 | 5.306 | 5.185 |
| Operating Surplus Ratio | (0.386) | (0.497) | (0.406) |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
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19. Trust Funds

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

| Particulars | Balance 1 July 2016 \$ | Amounts Received \$ | Amounts Paid \$ | Balance 30 June 2017 \$ |
|-------------------------------------|---------------------------------|---------------------------|-----------------------|----------------------------------|
| Feral Pig Eradication Committee | 135,400 | 0 | (11,469) | 123,931 |
| Contribution - Public Open Space | 147,992 | 0 | (50,000) | 97,992 |
| Contribution - Roadworks | 0 | 0 | 0 | 0 |
| Bonds - Planning Advertising | 500 | 1,500 | 0 | 2,000 |
| Bonds - Relocatable Dwelling | 25,000 | 30,000 | (30,000) | 25,000 |
| Bonds - Extractive Industries | 8,000 | 0 | 0 | 8,000 |
| Bonds - Road Construction Guarantee | 2,800 | 0 | 0 | 2,800 |
| Bonds - Tree / Garden / Planting | 1,757 | 0 | 0 | 1,757 |
| Bonds - Subdivisional | 0 | 55,920 | (24,000) | 31,920 |
| Bonds - Parking | 0 | 0 | 0 | 0 |
| Bonds - Footpath | 0 | 0 | 0 | 0 |
| Bonds - Other | 35,720 | 130,658 | (4,822) | 161,556 |
| Bonds - Councillor Nomination | 0 | 0 | 0 | 0 |
| | <u>357,169</u> | <u>218,078</u> | <u>(120,291)</u> | <u>454,956</u> |

20. Disposals of Assets - 2016/2017 Financial Year

The following assets were disposed of during the year:

| | Actual Net Book Value \$ | Actual Sale Proceeds \$ | Actual Profit \$ | Actual Loss \$ | Budget Net Book Value \$ | Budget Sale Proceeds \$ | Budget Profit \$ | Budget Loss \$ |
|--|-----------------------------------|----------------------------------|------------------------|----------------------|-----------------------------------|----------------------------------|------------------------|----------------------|
| Plant and Equipment | | | | | | | | |
| Governance | | | | | | | | |
| Ford Mondeo Zetec - DCEO | 10,011 | 9,545 | 0 | (466) | 22,835 | 16,000 | 0 | (6,835) |
| Law, Order and Public Safety | | | | | | | | |
| Mazda BT50 - CESM | 18,965 | 17,591 | 0 | (1,374) | 16,904 | 18,000 | 1,096 | 0 |
| Landcruiser Troop Carrier - Mt Barker SES | 27,300 | 0 | 0 | (27,300) | 0 | 0 | 0 | 0 |
| Hino 2.4 Urban Fire Truck - Kendenup BFB | 296 | 24,181 | 23,885 | 0 | 0 | 0 | 0 | 0 |
| Health | | | | | | | | |
| Isuzu SX D-Max Crew Cab - EHO | 24,103 | 25,000 | 897 | 0 | 0 | 0 | 0 | 0 |
| Community Amenities | | | | | | | | |
| Jeep Grand Cherokee - Manager Development Services | 27,965 | 28,182 | 217 | 0 | 15,522 | 30,000 | 14,478 | 0 |
| Subaru Forester - Planning Officer (Not sold) | 0 | 0 | 0 | 0 | 24,037 | 19,270 | 0 | (4,767) |
| Recreation and Culture | | | | | | | | |
| Healthstream Recumbent Exercise Bike | 0 | 195 | 195 | 0 | 0 | 0 | 0 | 0 |
| Economic Services | | | | | | | | |
| Mitsubishi Triton - Saleyards Manager (Not sold) | 0 | 0 | 0 | 0 | 14,100 | 12,000 | 0 | (2,100) |
| Public Works Overheads | | | | | | | | |
| Mazda BT50 - Manager Works and Services | 34,551 | 27,600 | 0 | (6,951) | 34,430 | 32,000 | 0 | (2,430) |
| Ford PX Ranger - Principal Works Supervisor | 30,536 | 20,909 | 0 | (9,627) | 32,813 | 18,000 | 0 | (14,813) |
| Ford Ranger - Works Crew Transporter (Not sold) | 0 | 0 | 0 | 0 | 12,201 | 12,000 | 0 | (201) |
| Plant Operating | | | | | | | | |
| Hino Truck - Prime Mover (T6) | 59,338 | 40,545 | 0 | (18,793) | 4,891 | 45,000 | 40,109 | 0 |
| Isuzu FVR 1000 (4 x 2) Truck (Not sold) | 0 | 0 | 0 | 0 | 21,819 | 45,000 | 23,181 | 0 |
| Mack Hook Lift Truck (Not sold) | 0 | 0 | 0 | 0 | 0 | 12,000 | 12,000 | 0 |
| Mitsubishi Triton 2WD (Mechanic Ute) (Not sold) | 0 | 0 | 0 | 0 | 22,772 | 13,000 | 0 | (9,772) |
| Ariens Zoom XL42 Zero Turn Mower | 3,047 | 1,909 | 0 | (1,138) | (899) | 2,000 | 2,899 | 0 |
| | <u>236,112</u> | <u>195,657</u> | <u>25,194</u> | <u>(65,649)</u> | <u>221,425</u> | <u>274,270</u> | <u>93,763</u> | <u>(40,918)</u> |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
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21. Information On Borrowings

(a) Repayments - Debentures

| Particulars | Principal | New | Principal | | Principal | | Interest | |
|--------------------------------|-------------------------|-----------------|-----------------------|-----------------------|-------------------------|-------------------------|-----------------------|-----------------------|
| | 01-Jul-16 | | Loans | Repayments | Repayments | 30-Jun-17 | Repayments | Repayments |
| | \$ | \$ | Actual | Budget | Actual | Budget | Actual | Budget |
| | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Governance | | | | | | | | |
| New Administration Centre (90) | 1,595,351 | 0 | 139,380 | 139,380 | 1,455,971 | 1,455,971 | 102,089 | 103,467 |
| Recreation and Culture | | | | | | | | |
| Sounness Park (94) | 273,366 | 0 | 34,740 | 34,740 | 238,626 | 238,626 | 11,971 | 12,154 |
| Economic Services | | | | | | | | |
| Saleyards Roof (95) | 250,000 | 0 | 22,092 | 22,092 | 227,908 | 272,092 | 7,615 | 6,602 |
| | <u>2,118,717</u> | <u>0</u> | <u>196,212</u> | <u>196,212</u> | <u>1,922,505</u> | <u>1,966,690</u> | <u>121,675</u> | <u>122,223</u> |
| Self Supporting Loans | | | | | | | | |
| Health | | | | | | | | |
| Plantagenet Village Homes (93) | 828,746 | 0 | 115,071 | 115,071 | 713,675 | 713,675 | 34,516 | 35,477 |
| Recreation and Culture | | | | | | | | |
| Mount Barker Golf Club (91) | 48,468 | 0 | 23,370 | 23,370 | 25,098 | 25,098 | 3,463 | 3,567 |
| | <u>877,214</u> | <u>0</u> | <u>138,441</u> | <u>138,441</u> | <u>738,773</u> | <u>738,773</u> | <u>37,979</u> | <u>39,044</u> |
| | <u><u>2,995,931</u></u> | <u><u>0</u></u> | <u><u>334,653</u></u> | <u><u>334,653</u></u> | <u><u>2,661,278</u></u> | <u><u>2,705,463</u></u> | <u><u>159,654</u></u> | <u><u>161,267</u></u> |

Self supporting loans financed by payments from third parties. All other loan repayments were financed by general purpose revenue.

(b) New Debentures - 2016/2017

No new debentures were taken out in 2016/2017.

(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 2016 and 30 June 2017 was \$Nil.

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Notes to and Forming Part of the Financial Report
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22. Rating Information - 2016/2017 - Financial Year

| 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 | 11.1022 | 820 | 9,976,394 | 1,107,598 | 9,167 | 139 | 1,116,904 | 1,107,599 | 0 | 0 | 1,107,599 |
| GRV - Strata Title | 11.1022 | 10 | 114,556 | 12,718 | 0 | (2) | 12,716 | 12,718 | 0 | 0 | 12,718 |
| GRV - Rural Townsites | 11.1022 | 186 | 1,776,788 | 197,263 | (1,097) | (625) | 195,541 | 197,263 | 0 | 0 | 197,263 |
| GRV - Rural | 11.1022 | 48 | 1,239,900 | 137,656 | 0 | 0 | 137,656 | 137,656 | 0 | 0 | 137,656 |
| Unimproved Value Valuations | | | | | | | | | | | |
| UV - Rural | 0.81158 | 1,366 | 504,183,000 | 4,091,848 | 41,560 | 236 | 4,133,644 | 4,086,064 | 0 | 0 | 4,086,064 |
| Sub-Totals | | 2,430 | 517,290,638 | 5,547,083 | 49,630 | (252) | 5,596,461 | 5,541,300 | 0 | 0 | 5,541,300 |
| Minimum Payment | | | | | | | | | | | |
| Gross Rental Value Valuations | | | | | | | | | | | |
| | Minimum \$ | | | | | | | | | | |
| GRV - Mount Barker Townsite | 860 | 214 | 1,016,956 | 184,040 | 3,776 | 0 | 187,816 | 184,040 | 0 | 0 | 184,040 |
| GRV - Strata Title | 860 | 82 | 161,700 | 70,520 | 0 | 0 | 70,520 | 70,520 | 0 | 0 | 70,520 |
| GRV - Rural Townsites | 860 | 347 | 795,255 | 298,420 | (1,812) | 0 | 296,608 | 298,420 | 0 | 0 | 298,420 |
| GRV - Rural | 860 | 26 | 138,585 | 22,360 | 0 | (139) | 22,221 | 22,360 | 0 | 0 | 22,360 |
| Unimproved Value Valuations | | | | | | | | | | | |
| UV - Rural | 860 | 331 | 28,680,300 | 284,660 | 6,887 | 0 | 291,547 | 282,940 | 0 | 0 | 282,940 |
| UV - Mining | 860 | 14 | 207,787 | 12,040 | (68) | 0 | 11,972 | 12,040 | 0 | 0 | 12,040 |
| Sub-Totals | | 1,014 | 31,000,583 | 872,040 | 8,783 | (139) | 880,684 | 870,320 | 0 | 0 | 870,320 |
| Total amount raised from General Rate | | 3,444 | 548,291,221 | 6,419,123 | 58,413 | (391) | 6,477,145 | 6,411,620 | 0 | 0 | 6,411,620 |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
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23. Net Current Assets

Composition of Net Current Assets

| | 2017 (30 June 2017 Carried Forward) \$ | 2017 (1 July 2016 Brought Forward) \$ | 2016 (30 June 2016 Carried Forward) \$ |
|--|---|--|---|
| Surplus/(Deficit) 1 July 2016 Brought Forward | <u>1,033,076</u> | <u>1,167,942</u> | <u>1,167,942</u> |
| <u>Current Assets</u> | | | |
| Cash and Cash Equivalents | | | |
| Unrestricted | 749,557 | 97,893 | 97,893 |
| Restricted | 2,134,522 | 2,217,662 | 2,217,662 |
| Receivables | | | |
| Rates Outstanding | 409,509 | 443,239 | 443,239 |
| Sundry Debtors | 182,647 | 917,462 | 917,462 |
| GST Receivable | 23,085 | 78,025 | 78,025 |
| Loans receivable - Clubs / Institutions | 144,442 | 138,441 | 138,441 |
| Inventories | 43,452 | 45,868 | 45,868 |
| Less: Current Liabilities | | | |
| Trade and Other Payables | | | |
| Sundry Creditors | (375,174) | (969,853) | (969,853) |
| Less: | | | |
| Less: Reserves - Restricted Cash | (2,134,522) | (1,662,354) | (1,662,354) |
| Less: Loans receivable - Clubs / Institutions | (144,442) | (138,441) | (138,441) |
| Adjusted Net Current Assets - Surplus/(Deficit) | <u>1,033,076</u> | <u>1,167,942</u> | <u>1,167,942</u> |

Difference:

There was no difference between the Surplus/(Deficit) 1 July 2016 Brought Forward position used in the 2017 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2016 audited financial report.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

24. Specified Area Rate - 2016/2017 Financial Year

There were no specified area rates levied in the 2016/2017 financial year.

25. Service Charges - 2016/2017 Financial Year

There were no service charges levied in the 2016/2017 financial year.

26. Discounts, Incentives, Concessions and Write-Offs - 2016/2017 Financial Year

| | Type | Disc % | Total Cost / Value | Budget Cost / Value |
|---------------|-----------|--------|--------------------------|---------------------------|
| | | | \$ | \$ |
| General Rates | Write-Off | N/A | <u>22</u> | <u>0</u> |

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

27. Interest Charges and Instalments - 2016/2017 Financial Year

| | Date Due | Instalment Plan Admin Charge \$ | Instalment Plan Interest Rate % | Unpaid Rates Interest Rate % |
|---------------------------|-------------|---|---|--|
| Instalment Options | | | | |
| Option One | | | | |
| Single full payment | 22-Aug-16 | | | 9.0% |
| Option Two | | | | |
| First Instalment | 22-Aug-16 | | | 9.0% |
| Second Instalment | 09-Jan-17 | 7.50 | 5.5% | 9.0% |
| Option Three | | | | |
| First Instalment | 22-Aug-16 | | | |
| Second Instalment | 24-Oct-16 | 7.50 | 5.5% | 9.0% |
| Third Instalment | 09-Jan-17 | 7.50 | 5.5% | 9.0% |
| Fourth Instalment | 13-Mar-17 | 7.50 | 5.5% | 9.0% |

| | Revenue \$ | Budgeted Revenue \$ |
|------------------------------|---------------|---------------------------|
| Interest on Unpaid Rates | 32,065 | 45,000 |
| Interest on Instalment Plans | 19,428 | 20,000 |
| Charges on Instalment Plans | 15,668 | 15,000 |
| | <u>67,161</u> | <u>80,000</u> |

28. Fees and Charges

| | 2017 \$ | 2016 \$ |
|-----------------------------|------------------|------------------|
| Governance | 3,489 | 4,245 |
| General Purpose Funding | 34,380 | 37,853 |
| Law, Order, Public Safety | 16,938 | 21,628 |
| Health | 78,778 | 84,145 |
| Education and Welfare | 25,307 | 12,745 |
| Community Amenities | 620,445 | 425,608 |
| Recreation and Culture | 200,596 | 193,159 |
| Transport | 1,200 | 505 |
| Economic Services | 839,702 | 848,181 |
| Other Property and Services | 274,684 | 16,294 |
| | <u>2,095,519</u> | <u>1,644,363</u> |

There were no changes during the year to the amount of the fees or charges detailed in the original budget.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

29. Grant Revenue

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

| | 2017 | 2016 |
|--|------------------|------------------|
| | \$ | \$ |
| By Nature and Type: | | |
| Operating Grants, Subsidies and Contributions | | |
| General Purpose Funding | 2,615,270 | 946,078 |
| Law, Order, Public Safety | 154,652 | 158,308 |
| Education and Welfare | 0 | 20,425 |
| Recreation and Culture | 70,284 | 85,613 |
| Transport | 281,099 | 594,378 |
| Economic Services | 128,396 | 106,844 |
| | <u>3,249,701</u> | <u>1,911,646</u> |
| Non-Operating Grants, Subsidies and Contributions | | |
| Law, Order, Public Safety | 520,454 | 0 |
| Recreation and Culture | 503,031 | 875,514 |
| Transport | 1,586,737 | 1,686,136 |
| Economic Services | 0 | 110,761 |
| | <u>2,610,222</u> | <u>2,672,411</u> |

30. Elected Members' Remuneration

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

| | 2017 | 2017 | 2016 |
|--------------------------------|----------------|----------------|----------------|
| | \$ | Budget | \$ |
| | | \$ | |
| President's Allowance | 6,018 | 6,565 | 6,500 |
| Deputy President's Allowance | 1,641 | 1,641 | 1,625 |
| Elected Members' Sitting Fees | 79,337 | 78,790 | 78,060 |
| Travelling Allowance | 1,091 | 4,000 | 1,798 |
| Other Allowances and Indirects | 20,553 | 20,000 | 22,341 |
| Conferences and Training | 21,660 | 15,000 | 12,950 |
| | <u>130,300</u> | <u>125,996</u> | <u>123,274</u> |

31. Employee Numbers

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

| | 2017 | 2016 |
|--|-------------|-------------|
| | <u>61.9</u> | <u>61.9</u> |

32. Major Land Transactions

The Council did not participate in any major land transactions during the 2016/2017 financial year.

33. Subsequent Event

The Shire of Plantagenet experienced a significant rainfall event between 25 to 26 September 2017. This has been formally announced as eligible for WANDRRA funding by the Office of Emergency Management. Council staff have been collecting information for the WANDRRA submission. The current estimate of the repairs is in the region of \$1.5 million. The Council will be required to contribute own source funds of approximately \$150,000.00. To date, the Council has spent approximately \$85,000.00 in preliminary works leaving an estimated \$65,000.00 of own funds to be expended.

The Council has a Natural Disaster Reserve for such events, however the current balance of \$81,266.00 is insufficient to fund the full contribution. A reallocation of the shortfall of funds will be required. To maximise the Shire's claim and to ensure that no damage is unreported, it will be necessary to engage a consultant engineer to assess the network damage and provide Main Roads WA (MRWA) with full costings. This costs involved with this can be recouped.

This will affect cash flow as the Shire will have to make the payments which will then be recouped from MRWA. There may be a significant delay in recouping those funds. The Shire will consider a short term loan from the Western Australian Treasury Corporation to cover cash flow requirements. □

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

34. Related Party Transactions

Key Management Personnel (KMP) Compensation Disclosure

| | 2017 |
|--|----------------|
| | \$ |
| The total of remuneration paid to KMP of the Shire during the year are as follows: | |
| Short-term employee benefits | 719,302 |
| Post-employment benefits | 91,531 |
| Other long-term benefits | 24,042 |
| Termination benefits | 0 |
| | 834,875 |

Short-term employee benefits

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found at Note 30.

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any elected member, are considered key management personnel.

ii. Entities subject to significant influence by the Shire

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

Transactions with related parties

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

| | 2017 |
|---|-------------|
| | \$ |
| The following transactions occurred with related parties: | |
| Associated companies/individuals: | |
| Sale of goods and services | 346 |
| Purchase of goods and services | 140,530 |
| Amounts outstanding from related parties: | |
| Trade and other receivables | 425 |
| Amounts payable to related parties: | |
| Trade and other payables | 0 |

Note: Transitional provisions contained within AASB 2015-6 do not require comparative related party disclosures to be presented in the period of initial application. As a consequence, only disclosures in relation to the current year have been presented.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

35. Trading Undertakings and Major Trading Undertakings

| | 2017 | 2017 | 2016 |
|---|--------------------|--------------------|--------------------|
| | \$ | Budget | \$ |
| | \$ | \$ | \$ |
| The Mount Barker Regional Saleyards | | | |
| Number of Cattle Sold | 65,039 | 67,000 | 62,095 |
| Operating Revenue | | | |
| Agent Contributions | 66,096 | 62,500 | 60,964 |
| Entry Fees | 13,200 | 12,800 | 12,000 |
| Saleyard Weigh and Pen Fees | 540,523 | 547,000 | 516,397 |
| Other Operating Income | 16,847 | 8,500 | 8,783 |
| Avdata Income | 21,716 | 18,000 | 23,397 |
| NLIS Tagging | 12,044 | 11,400 | 10,396 |
| Hay Feeding | 10,443 | 8,240 | 7,365 |
| Stock Removal | 6,417 | 6,300 | 6,233 |
| Sale of Manure | 7,212 | 5,550 | 4,639 |
| Shippers / Private Weigh | 12,418 | 12,360 | 10,622 |
| Profit on Sale of Assets | 0 | 0 | 0 |
| | <u>706,916</u> | <u>692,650</u> | <u>660,796</u> |
| Operating Expenditure | | | |
| Conferences and Training | (2,979) | (4,000) | (3,366) |
| Workers Compensation Insurance | (4,400) | (5,000) | (4,250) |
| Salaries | (235,255) | (243,826) | (233,265) |
| Superannuation | (22,535) | (24,450) | (23,222) |
| Uniforms, Clothing and Accessories | (1,068) | (2,000) | (886) |
| Travel and Accommodation | (2,604) | (1,500) | (825) |
| Medicals and Vaccinations | (90) | (500) | 0 |
| Telephone | (6,589) | (5,500) | (5,302) |
| Computer Equipment Maintenance | (11,117) | (10,000) | (9,891) |
| Other Operating Costs - Office | (1,384) | (3,000) | (2,552) |
| Insurances | (30,561) | (35,000) | (31,820) |
| Promotional Material and Public Relations | (20,999) | (25,000) | (21,808) |
| Water Monitoring | (11,097) | (10,000) | (9,645) |
| Licence Fees | (3,439) | (3,000) | (2,444) |
| Other Operating Costs - Other | (5,121) | (20,000) | (5,737) |
| Feed Purchases | 0 | (5,000) | (4,291) |
| Tools and Sundry | 0 | (1,000) | (99) |
| Environmental Services | 0 | (10,000) | (6,563) |
| Sludge Removal | 0 | 0 | 0 |
| Admin Services Allocation | (76,000) | (74,531) | (78,400) |
| Depreciation - Furniture and Fittings | (17,700) | (29,500) | (27,882) |
| Depreciation - Land and Buildings | (10,801) | (456,000) | (440,916) |
| Depreciation - Plant, Machinery and Equip | (11,533) | (20,000) | (16,307) |
| Depreciation - Infrastructure | (452,568) | (18,000) | (17,800) |
| Loss on Sale of Assets | 0 | (2,100) | 0 |
| Annual Leave Accrual | 341 | 0 | (3,118) |
| Long Service Leave Accrual | (1,043) | 0 | 0 |
| Building & Grounds - Facility Maintenance | (12,398) | (25,000) | (18,740) |
| Building & Grounds - Facility Operating | (59,905) | (65,000) | (53,363) |
| Motor Vehicle Allocations | (4,926) | (6,000) | (4,563) |
| Total Operating Expenditure | <u>(1,005,771)</u> | <u>(1,104,907)</u> | <u>(1,027,055)</u> |
| Borrowing Costs | | | |
| Financial Expenses - Loan No. 95 - Saleyards Roof | (7,615) | (6,602) | 0 |
| Operating Profit / (Loss) | (306,470) | (418,859) | (366,259) |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

36. 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 | |
|--|------------------|------------------|------------------|------------------|
| | 2017 \$ | 2016 \$ | 2017 \$ | 2016 \$ |
| Financial Assets | | | | |
| Cash and cash equivalents | 2,884,079 | 2,315,555 | 2,884,079 | 2,315,555 |
| Receivables | 1,413,381 | 2,375,722 | 1,413,381 | 2,375,722 |
| Available for Sale Financial Assets (Shares) | 4,692 | 4,692 | 4,692 | 4,692 |
| | <u>4,302,152</u> | <u>4,695,969</u> | <u>4,302,152</u> | <u>4,695,969</u> |
| Financial Liabilities | | | | |
| Payables | 410,735 | 1,001,900 | 410,735 | 1,001,900 |
| Borrowings | 2,727,372 | 3,054,338 | 2,902,753 | 2,636,751 |
| | <u>3,138,107</u> | <u>4,056,237</u> | <u>3,313,488</u> | <u>3,638,651</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 29 March 2016. 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.

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

36. 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)

| | 2017 | 2016 |
|--|-------------|-------------|
| | \$ | \$ |
| Impact of a 10% (¹) movement in price of investments: | | |
| - Equity | 469 | 8,377 |
| - Statement of Comprehensive Income | 469 | 8,377 |
| Impact of a 1% (¹) movement in interest rates on cash and investments: | | |
| - Equity | 37,440 | 42,899 |
| - Statement of Comprehensive Income | 37,440 | 42,899 |

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 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:

| | 2017 | 2016 |
|--|-------------|-------------|
| Percentage of Rates and Annual Charges | | |
| - Current | 0.00% | 0.00% |
| - Overdue | 100.00% | 100.00% |
| Percentage of Other Receivables | | |
| - Current | 90.35% | 96.71% |
| - Overdue | 9.65% | 3.29% |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

36. 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>2017</u> | | | | | |
| Payables | 410,735 | 0 | 0 | 410,735 | 410,735 |
| Borrowings | 477,439 | 1,803,437 | 928,080 | 3,208,956 | 2,727,372 |
| | <u>888,174</u> | <u>1,803,437</u> | <u>928,080</u> | <u>3,619,691</u> | <u>3,138,107</u> |
| <u>2016</u> | | | | | |
| Payables | 1,001,900 | 0 | 0 | 1,001,900 | 1,001,900 |
| Borrowings | 477,439 | 1,856,598 | 1,378,942 | 3,712,979 | 2,771,034 |
| | <u>1,479,339</u> | <u>1,856,598</u> | <u>1,378,942</u> | <u>4,714,879</u> | <u>3,772,934</u> |

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

36. Financial Risk Management (Continued)

(c) Payables (Continued)

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 2017</u> | | | | | | | | |
| Borrowings | | | | | | | | |
| Fixed Rate | | | | | | | | |
| Debentures | 25,098 | 0 | 0 | 0 | 0 | 2,636,180 | 2,661,278 | 4.81% |
| Weighted Average Effective Interest Rate | 7.26% | N/A | N/A | N/A | N/A | 4.79% | 4.81% | |
| <u>Year Ended 30 June 2016</u> | | | | | | | | |
| Borrowings | | | | | | | | |
| Fixed Rate | | | | | | | | |
| Debentures | 0 | 48,468 | 0 | 0 | 0 | 2,947,464 | 2,995,932 | 4.81% |
| Weighted Average Effective Interest Rate | N/A | 7.26% | N/A | N/A | N/A | 4.77% | 4.81% | |

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INDEPENDENT AUDITOR'S REPORT TO THE ELECTORS OF THE SHIRE OF PLANTAGENET

Opinion on the Audit of the Financial Report

We have audited the accompanying financial report of the Shire of Plantagenet (the Shire), which comprises the statement of financial position as at 30 June 2017, 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.

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 2017 and of its financial performance and its cash flows for the year ended on that date; and
- b) complying with Australian Accounting Standards (including Australian Accounting Interpretations).

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Shire in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Report on Other Legal and Regulatory Requirements

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) Except as noted above, 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) In relation to the Supplementary Ratio Information presented at page 53 of this report, we have reviewed the calculation as presented and nothing has come to our attention to suggest it is not supported by:
 - i. verifiable information; and
 - ii. reasonable assumptions.
- d) All necessary information and explanations were obtained by us.
- e) All audit procedures were satisfactorily completed in conducting our audit.

**INDEPENDENT AUDITOR'S REPORT
TO THE ELECTORS OF THE SHIRE OF PLANTAGENET (CONTINUED)**

Other Information

Management is responsible for the other information. The other information comprises the information included in the Shire's annual report for the year ended 30 June 2017 but does not include the financial report and our auditor's report thereon.

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

Responsibilities of Management and Council for the Financial Report

Management is responsible for the preparation of this financial report that gives a true and fair view in accordance with Australian Accounting Standards, 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 or error.

In preparing the financial report, management is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

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

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: http://www.auasb.gov.au/auditors_files/ar3.pdf. This description forms part of our auditor's report.

MOORE STEPHENS
CHARTERED ACCOUNTANTS



DAVID TOMASI
PARTNER

Date: 23 November 2017
Perth, WA

Shire of Plantagenet
Notes to and Forming Part of the Financial Report
For the Year Ended 30 June 2017

Ratio Information

The following information relates to those ratios which only require an attestation they have been checked and are supported by verifiable information. It does not form part of the audited financial report.

| | 2017 | 2016 | 2015 |
|-----------------------------|-------------|-------------|-------------|
| Asset Consumption Ratio | 0.524 | 0.466 | 0.620 |
| Asset Renewal Funding Ratio | 0.919 | 0.656 | 0.783 |

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 | $\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$ |
|-----------------------------|---|