



**ORDINARY MEETING OF COUNCIL
AGENDA**

20 JULY 2023



NOTICE OF MEETING

20 July 2023

14 White Street
Brookton, WA 6306

Dear Councillor, Resident or Ratepayer,

Notice is hereby given that the Ordinary Meeting of the Brookton Shire Council will be held on Thursday 20th July 2023 in the Council Chambers at the Shire Administration Centre commencing at 6.00 pm.

The business to be transacted is shown in the Agenda.

A handwritten signature in blue ink, appearing to be "G Sherry".

Gary Sherry
CHIEF EXECUTIVE OFFICER
14th July 2023

DISCLAIMER

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Brookton warns that anyone who has any application lodged with Council must obtain and should only rely on written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the application. No responsibility whatsoever is implied or accepted by the Shire of Brookton for any act, omission or statement or intimation occurring during a Council meeting.

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1.07.23 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

On behalf of Council, I would like to acknowledge that this meeting is being held on the traditional lands of the Nyoongar People and pay respect to all Elders, past, present, and emerging. I wish to acknowledge and respect local people's continuing culture and the contribution they make to Country and its life.

2.07.23 RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Elected Members (Voting)

Cr KL Crute Shire President
Cr HA Bell
Cr C Hayden
Cr TD Lilly

Staff (Non-Voting)

Gary Sherry Chief Executive Officer
Deanne Sweeney Manager Corporate and Community
Les Vidovich Manager Infrastructure and Works
Kevin D'Alton Manager Projects
Sandie Spencer Executive Governance Officer

Apologies

Nil at this time

Leave of Absence

Cr NC Walker Deputy Shire President
Cr CE Hartl

Members of the Public

Nil at this time

3.07.23 USE OF COMMON SEAL – JUNE 2023

The Table below details the Use of Common Seal under delegated authority for the month of June 2023.

Use of Common Seal Register		
File Ref:	Purpose	Date Granted

4.07.23 DELEGATED AUTHORITY – ACTIONS PERFORMED

The Table below details the actions of Council performed under delegated authority.

Shire of Brookton, Delegation Register, 1.41 Building Matters – Permits, Certificates & Orders.

BUILDING			
Permit No.	Lot & Street	Type of Building Work	Date Granted
26-22/23	475 Buckingham Road, Brookton	Garaport	21/06/2023
27-22/23	475 Buckingham Road, Brookton	Sheds x2	21/06/2023
28-22/23	204 Edenvale Road, Brookton	Farm shed	28/06/2023

Shire of Brookton, Delegation Register, 1.37 Specific Provisions under the Town Planning Scheme No. 4.

PLANNING				
File Ref	Application Ref	Subject Land (Inc. Scheme No.)	Purpose	Date Granted
A87	P2023/008	90 Edenvale Road, Brookton – Local Town Planning Scheme No. 4	Machinery Shed	27/06/2023
A2561	P2023/009	475 Buckingham Road, Brookton – Local Town Planning Scheme No. 4	3 Sheds	17/06/2023

5.07.23 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

6.07.23 PUBLIC QUESTION TIME

Nil at this time.

7.07.23 APPLICATIONS FOR LEAVE OF ABSENCE

Nil at this time.

8.07.23 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil at this time.

9.07.23 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.07.23.01 LOCAL EMERGENCY MANAGEMENT COMMITTEE MEETING – 13 JUNE 2023

That the minutes of the Local Emergency Management Committee meeting held in the Shire of Brookton Council Chambers, on 13th June 2023, be received by Council.

9.07.23.02 ORDINARY MEETING OF COUNCIL – 15 JUNE 2023

That the minutes of the Ordinary meeting of Council held in the Shire of Brookton Council Chambers, on 15th June 2023, be confirmed as a true and correct record of the proceedings.

10.07.23 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil at this time.

11.07.23 DISCLOSURE OF INTERESTS

Members and Officers to declare Financial, Proximity or Impartiality Interests & submit forms to the Chief Executive Officer at the commencement of the meeting and prior to the item.

Disclosure of Financial & Proximity Interests

- a. Members must disclose the nature of their interest in matters to be considered at the meeting. (Sections 5.60B and 5.65 of the *Local Government Act 1995*).
- b. Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting. (Sections 5.70 and 5.71 of the *Local Government Act 1995*).

Disclosure of Interest Affecting Impartiality

- a. Members and staff must disclose their interest in matters to be considered at the meeting in respect of which the member or employee has given or will give advice.

12.07.23 TECHNICAL & DEVELOPMENT SERVICES REPORTS

12.07.23.01 DEVELOPMENT APPLICATION – OUTBUILDING

File No:	A285
Date of Meeting:	20 July 2023
Location/Address:	Lot 32 on Deposited Plan 222180 (No. 156) Brookton Highway, Brookton
Name of Applicant:	Ken & Christina Lake
Name of Owner:	As above
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Item:

Council is to consider a Development Application for an ‘oversize’ outbuilding.

Description of Proposal:

The proposed outbuilding for storage purposes is 10m long, 12m wide, has a 3.8m wall height, is 4.77m to the roof apex and has a floor area of 120m². The proposed outbuilding is setback 2m from the eastern property boundary and approximately 65m from the western boundary.

The proposed colour of the outbuilding walls and roof is Classic Cream.

Details provided by the applicant are included at Attachment 12.07.23.01A and Attachment 12.07.23.01B.

Background:

The site is 1.5847 hectares in area and contains a dwelling.

The site is zoned ‘Residential R10/R25’ under Local Planning Scheme No. 4. The site is located outside of the bushfire prone area.

Smaller sheds (outbuildings) are typically exempt from the requirement to obtain development (planning) consent if the total area of the outbuilding(s) is 60m² or below on Residential zoned land and they meet other deemed-to-comply requirements of the *Residential Design Codes*.

This application is required to be considered by Council given the proposed outbuilding is over 75m² on Residential zoned land as referenced in Council’s *Policy 3.6 Outbuildings* included at Attachment 12.07.23.01C.

Consultation:

The Shire undertook consultation. The owner of adjoining 162 Brookton Highway, to the east of the application site, has confirmed they raise no objection to the application. This response

is included at Attachment 12.07.23.01D. No comments were received from the owner of 160 Brookton Highway.

Statutory Environment:

The proposed outbuilding is considered ancillary to the approved residential use.

Relevant Plans and Policy:

There may be a need to review aspects of Policy 3.6 Outbuildings including the maximum total area of an outbuilding(s) on Residential zoned land. There is also a need to amend the criteria, outlined in the table for Residential R10 and below, from 10m² to at least 75m² for the maximum total area for all outbuildings on the lot.

Local Planning Policies are relevant in assessing the Development Application. Local Planning Policies are non-statutory documents which are designed to provide guidance to assist the Council in its decision making. Accordingly, the Council is not bound by the policies but is required to have regard to the policies in determining the Development Application.

Financial Implications:

There are no financial implications in relation to this matter other than receipt of the Development Application fee.

Risk Assessment:

There is a medium risk that the applicant may request a review of the Council’s decision to the State Administrative Tribunal.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This proposal aligns with Council’s *Strategic Community Plan 2027* including ‘BROOKTON’S population has grown and diversified.’

Comment:

The application requires Council determination given the outbuilding area of 120m² exceeds the maximum area of 75m² set out in Council's Policy 3.6 Outbuildings. Accordingly, this application does not comply with a part of Policy 3.6.

While noting the application is inconsistent on one component of Council Policy 3.6 given it is 'oversize', the Development Application is conditionally supported given:

- The application is considered consistent with Design Principle P3 Outbuildings of *State Planning Policy 7.3 - Residential Design Codes* which states 'Outbuildings that do not detract from the streetscape or the visual amenity of the residents or neighbouring properties.' This includes that the outbuilding will be located to the rear of the dwelling;
- The outbuilding is considered compatible with its setting in terms of height, bulk, scale, orientation and appearance;
- There will be no overshadowing onto neighbouring dwellings;
- The outbuilding complies with development standards other than the floor area;
- The outbuilding is not located in a bush fire prone area; and
- Recommended development conditions and advice can assist to control the use and management of the development.

The proposed outbuilding is recommended for approval, with conditions.

OFFICER'S RECOMMENDATION

That Council grant Development Approval for an outbuilding on Lot 32 on Deposited Plan 222180 (No. 156) Brookton Highway, Brookton pursuant to Schedule 2, Clause 68 of the Planning and Development (Local Planning Schemes) Regulations 2015 and subject to the following conditions and advice notes:

Conditions

- 1. The development hereby approved must be carried out in accordance with the submitted plans and specifications (addressing all conditions) or otherwise amended by the local government and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.***
- 2. The provision of details with the Building Permit application as to how stormwater will be addressed for the proposed development to the satisfaction of local government. The local government will require that all stormwater from the outbuilding shall be collected and detained on site to the satisfaction of the local government prior to occupation. The stormwater facilities provided in accordance with this condition shall be permanently maintained in an operative condition to the satisfaction of the local government.***
- 3. The approved outbuilding is to be used solely for purposes incidental and ancillary to the enjoyment of the dwelling.***

4. The outbuilding is not used for industrial, commercial or habitable purposes.

Advice Notes

- A) The proponent is advised that this development approval is not a Building Permit. A Building Permit must be formally applied for and obtained before the commencement of any site and/or development works.**
- B) If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of the determination, the approval will lapse and be of no further effect.**
- C) The applicant is advised to undertake the appropriate due diligence processes for this activity type associated with the Aboriginal Cultural Heritage Act 2021 to satisfy the requirements of that Act and avoid potential penalties.**
- D) If an applicant is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.**

(Simple majority Vote required)

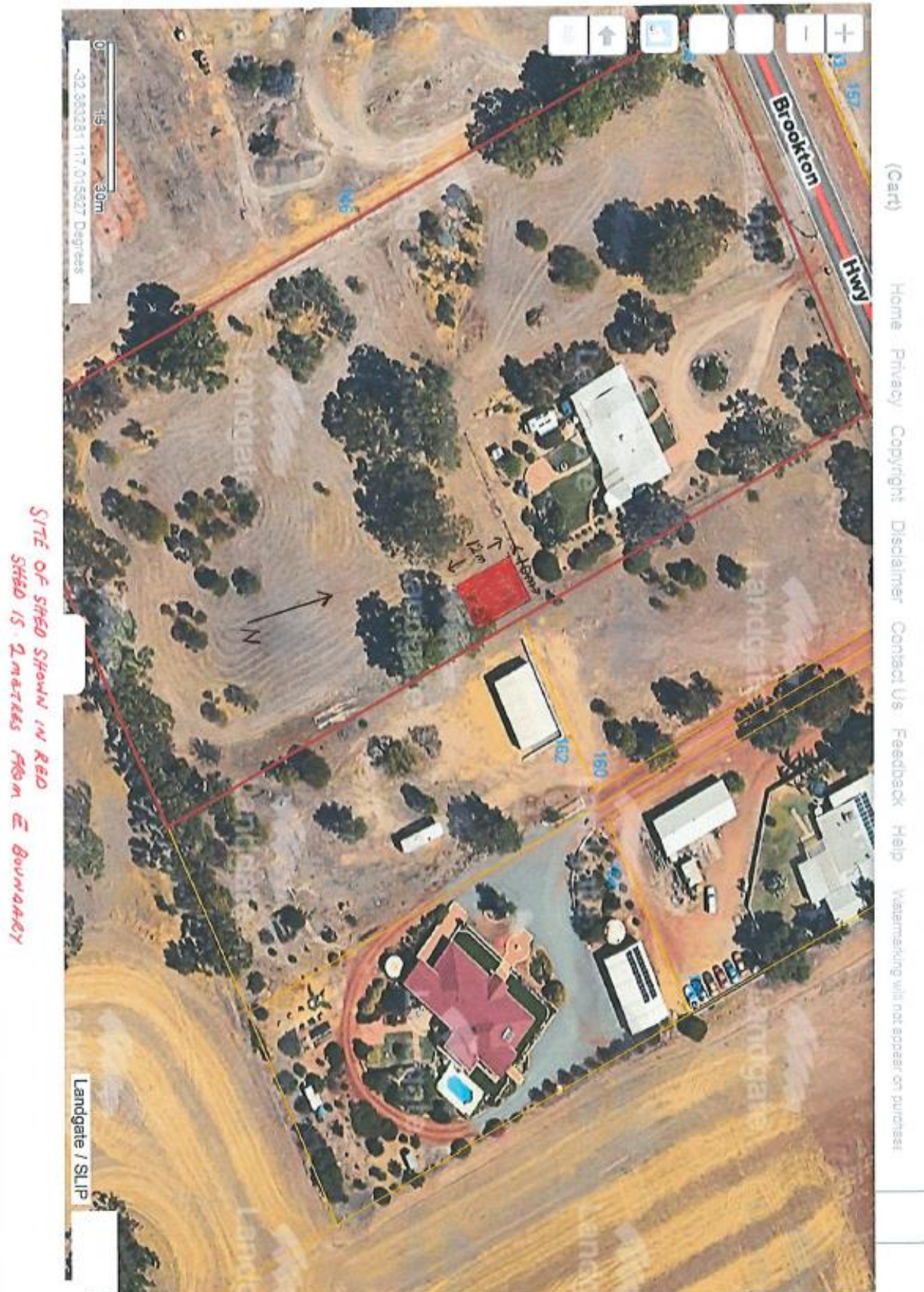
Attachments

Attachment 12.07.22.01A – Location Plan.

Attachment 12.07.23.01B – Details from applicant.

Attachment 12.07.23.01C – Policy 3.6 – Outbuildings.

Attachment 12.07.23.01D – Correspondence from neighbour.





**LOCAL PLANNING SCHEME NO. 4
APPLICATION FOR DEVELOPMENT APPROVAL**

Land Owner Details			
Full Name: <i>KENNETH JOHN LAKE AND CHRISTINA FUI TSE LAKE</i>			
ABN: (if applicable)			
Postal Address: <i>156 BROOKTON HIGHWAY BROOKTON W.A. 6306</i>			
Phone	Work:	Home:	Mobile:
Email: <i>KENCHRISLAKE@BIGPOND.COM</i>			
Contact Person for Correspondence: <i>KEN LAKE</i>			
The Signature of the owner(s) is required on this application in order for it to proceed. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).			
Signature: <i>K.J. Lake</i>			Date: <i>1/6/23</i>
Signature: <i>Chalce</i>			Date: <i>1-6-2023</i>

Applicant details (if different from owner)			
Name:			
Address:			
Phone	Work:	Home:	Mobile:
Email:			
Contact Person for Correspondence:			
It is accepted the information and plans provided with this application may be made available by the Local Government for Public viewing.			
Signature:			Date:

Property Details		
Lot No: <i>32</i>	House/Street No: <i>156 BROOKTON HIGHWAY</i>	Location No:
Diagram or Plan No: <i>222180</i>	Certificate of Title Vol. No:	Folio:

Title encumbrances (e.g. easements, restrictive covenants, etc): <i>NONE</i>	
Street Name: <i>BROOKTON HIGHWAY</i>	Suburb: <i>BROOKTON</i>
Nearest street intersection: <i>ROBERS CT.</i>	

Proposed Development	
Nature of Development, (Works, Land/Premise Use or Works and Use):	
<input type="checkbox"/> Works <input type="checkbox"/> Use <input checked="" type="checkbox"/> Works & Use	
Is an exemption from development claimed for part of the development? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use	
Description of proposed works and/or land use: <i>CONSTRUCTION OF A SHED 12m X 10m FOR STORAGE OF CARAVAN, TRAILER, RIDE ON MOWER & OTHER GENERAL STORAGE.</i>	
Nature of any existing buildings and/or land use: <i>3 BEDROOM HOUSE ALREADY ON SITE</i>	
Approximate cost of proposed development (GST Exclusive): <i>\$47000</i>	
Estimated time of completion: <i>DEC 31ST 2023</i>	

CHECK LIST FOR SUPPORTING DOCUMENTS
<p>SITE PLANS</p> <ul style="list-style-type: none"> • Electronic delivery – One (1) copy of the site plan with the proposed development at a scale of not less than 1:500 • Hard Copy delivery - Two (2) copies of the site plan with the proposed development at a scale of not less than 1:500 • Scale to be notated • North point • Street Name – Lot number and if appropriate house number • Location of existing and proposed buildings on site • Means of access (crossover, driveway, etc.)
<p>HOME OCCUPATIONS, COTTAGE INDUSTRIES or LAND USE APPLICATIONS</p> <ul style="list-style-type: none"> • Details of the proposal • Hours of operation (including operating times during the day and days of operation during the week) • Location of the proposal on site (see Site Plans) • Details of access and parking (see Site Plans)
<p>Should an Application for Development Approval not contain all the requirements, as detailed above, it will be considered incomplete and will not be accepted by the Shire of Brookton.</p>

OFFICE USE ONLY			
Lodgment Date: _____	Property Assessment No.: _____		
Fee Payable: _____	Payment Date: _____	Receipt No: _____	

3.6 OUTBUILDINGS				
Directorate:	Development			
Statutory Environment:	Town Planning Scheme No. 4 Planning and Development (Local Planning Schemes) Regulations 2015 State Planning Policy (SPP) 7.3 – Residential Design Codes			
Council Adoption:	Date:		Resolution #:	10.03.09.04
Last Amended:	Date:	Sept 2021	Resolution #:	OCM 09.21-11
Review Date:	June 2023			

Objective:

To provide a guide for the assessment and determination of applications for planning approval for outbuildings (sheds/garages) in all zones.

1. BACKGROUND

Under the Shire of Brookton's Local Planning Scheme No. 4, Planning Approval is may be required for a shed (outbuilding) in some zones.

The Shire's Local Planning Scheme has no criteria under which an application for an outbuilding is to be determined. As such, the objective of this policy is to give clarity as to what the development standards are in relation to outbuildings within specific land use zones.

2. OBJECTIVES OF THE POLICY

The primary objectives are to:

- 2.1** Limit the impact of outbuildings by specifying maximum areas and height, location, material colour, landscaping and the like.
- 2.2** Ensure aesthetic and amenity impacts on neighbouring properties are considered when determining outbuilding proposals.
- 2.3** Recognize "Sheds" and "Sea Containers" in the Residential and Commercial zones are defined as outbuildings where the floor area greater than 10m². Outbuildings with a floor area of 10m² or less do not require a Planning Approval or Building Permit.
- 2.4** Recognize that outbuildings that accord to the deemed-to-comply provisions of the Residential Design Codes are exempt from planning approval in accordance with Clause 61; Part 7; Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations 2015.

3. POLICY

- 3.1** Ablution facilities within outbuildings will only be approved in accordance with this policy for 'Farming' zoned allotments of 10 hectares or more in area to support on farm agricultural activities. In all other circumstances an application for planning approval is to be submitted with accompanying justification for consideration and determination by Council on merit.

- 3.2** The construction of an outbuilding on vacant land in all zones other than the Rural and Rural Smallholdings zones is not permitted without an application for a residence having been approved and construction having first commenced.
- 3.3** Sea containers are only supported as outbuildings for storage purposes in the Residential, Rural Residential, Rural Enterprise, Commercial, and Special Use zones where the applicant can demonstrate the sea container will not have a detrimental impact on the amenity of the property or surrounding area and is not highly visible from the street. Sea containers for storage purposes in General Industry, Light Industry, and Rural zones do not require planning approval.
- 3.4** Within the Residential zone and on lots of less than 2ha in all other Zones, outbuildings other than a carport or garage will not be permitted in the area between the house and the front boundary of the property. Front setbacks for carports and garages in the 'Residential' and 'Commercial' zones will be subject to the *Residential Design Codes* standards.
- 3.5** This Policy does not apply to large scale agricultural, industrial, and commercial buildings that are assessed against the General Development requirements as presented in Table 5; Schedule 1 of Local Planning Scheme No.4.

Zone	CRITERIA			
	Maximum Total area for all outbuildings on the lot (m2)	Maximum individual area of proposed outbuilding (m2)	Maximum Wall Height (m)	Maximum Roof height (m)
Residential R10 and above	75	75	3.0	4.0
Residential R10 and below	10	75	3.0	4.0
Rural Residential, Rural Enterprise and Rural smallholding	200	150	3.0	4.0
Rural (below 1 hectare)	100	75	3.0	4.0
Rural (between 1 hectare and 10 hectares)	200	150	3.0	4.0

From:
Subject: RE: 156 Brookton Highway, Brookton
Date: 1 June 2023 at 1:24 pm
To: Kenneth Lake



Hi Ken,
We the owners of 162 Brookton Hwy have no objection to the plans as set out below.
Colin & Karen Mills

From: Kenneth Lake
Sent: Thursday, June 1, 2023 12:13 PM
To:
Subject: Fwd: 156 Brookton Highway, Brookton

Colin.

The emails and drawing below cover most of the communication which has gone on.

I originally thought the shed would be 1m from the boundary but subsequently I have changed that to 2m. However, can you please email me a no objection letter or similar as suggested by Steve Thompson below.

Regards

Ken

Begin forwarded message:

From: <steve@edgeplanning.com.au>
Subject: RE: 156 Brookton Highway, Brookton
Date: 26 May 2023 at 12:38:25 pm AWST
To: "Kenneth Lake"
Cc: "Tim Jurmann" <tim.jurmann@brookton.wa.gov.au>

Hi Ken

Thanks for the plan.

Other than requiring a Development Application (DA), I have no issues with the attached.

The DA site plan to outline the 1m side setback.

To expedite the DA process, I would encourage you to get the owner of 162 Brookton Highway to outline in writing (letter or email) that they have no objection to the 1m side setback.

I look forward to the receipt of the DA.

Regards

Steve Thompson
Senior Partner

12.07.23.02 DEVELOPMENT APPLICATION – OUTBUILDING EXTENSION

File No:	A982
Date of Meeting:	20 July 2023
Location/Address:	Lot 7 on Plan 3278 (No. 145) Brookton Highway, Brookton
Name of Applicant:	Brad & Naomi Eyre
Name of Owner:	As above
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Item:

Council is to consider a Development Application for an extension to an existing outbuilding.

Description of Proposal:

The site contains an existing outbuilding, near the Koornong Drive property boundary, which is 100m² in area. The proposed extension to the outbuilding adds 23m² resulting in the total floor area of the outbuilding (existing plus proposed) of 123m². The extension is 10m long, 2.3m wide and has a 2.4m wall height. The extension is proposed to be setback around 0.7m from western property boundary (Koornong Drive) and approximately 33m from the southern boundary (Brookton Highway). Details provided by the applicant are included at Attachments 12.07.23.02A and 12.07.23.02B.

Background:

The site is 4047m² in area and contains an existing dwelling and outbuilding. The site has frontage to both Brookton Highway and Koornong Drive.

The site is zoned 'Residential R10/R25' under Local Planning Scheme No. 4. The site is located outside of the bushfire prone area.

Smaller sheds (outbuildings) are typically exempt from the requirement to obtain development (planning) consent if the total area of the outbuilding(s) is 60m² or below on Residential zoned land and they meet other deemed-to-comply requirements of the *Residential Design Codes*.

This application is required to be considered by Council given the outbuilding (existing plus the proposed extension) is over 75m² on Residential zoned land as referenced in Council's *Policy 3.6 Outbuildings* included at Attachment 12.07.23.02C.

Consultation:

The owner of the adjacent No. 1 Koornong Drive, to the west of the application site, has confirmed they raise no objection to the application. This correspondence is included at Attachment 12.07.23.02D.

Statutory Environment:

The outbuilding (existing plus proposed extension) is considered ancillary to the approved residential use.

Relevant Plans and Policy:

There may be a need to review aspects of Policy 3.6 Outbuildings including the maximum total area of an outbuilding(s) on Residential zoned land. There is also a need to amend the criteria, outlined in the table for Residential R10 and below, from 10m² to at least 75m² for the maximum total area for all outbuildings on the lot.

Local Planning Policies are relevant in assessing the Development Application. Local Planning Policies are non-statutory documents which are designed to provide guidance to assist the Council in its decision making. Accordingly, the Council is not bound by the policies but is required to have regard to the policies in determining the Development Application.

Financial Implications:

There are no financial implications in relation to this matter other than receipt of the Development Application fee.

Risk Assessment:

There is a medium risk that the applicant may request a review of the Council's decision to the State Administrative Tribunal.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This proposal aligns with Council's *Strategic Community Plan 2027* including 'BROOKTON'S population has grown and diversified.'

Comment:

The application requires Council determination given the combined outbuilding area (existing and proposed) of 123m² exceeds the maximum area of 75m² set out in Council's Policy 3.6

Outbuildings. Accordingly, this application does not comply with a part of Policy 3.6. Additionally, the setback to the secondary street (Koornong Drive) of approximately 0.7m varies from the R-Code standard of 3m.

While noting the application is inconsistent on one component of Council Policy 3.6 given it is 'oversize', and noting the modest variation to the secondary street setback, the Development Application is conditionally supported given:

- There is an existing outbuilding of 100m². The proposed extension of 23m² is minor;
- The application is considered consistent with Design Principle P3 Outbuildings of *State Planning Policy 7.3 - Residential Design Codes* which states 'Outbuildings that do not detract from the streetscape or the visual amenity of the residents or neighbouring properties.' This includes that the outbuilding will be located to the rear of the dwelling;
- The outbuilding is considered compatible with its setting in terms of height, bulk, scale, orientation and appearance;
- There will be no overshadowing onto neighbouring dwellings;
- The site has frontage to both Brookton Highway and Koornong Drive, with Koornong Drive considered to be the secondary street. The setback variation is modest and will retain the area's character;
- The outbuilding complies with most development standards;
- The outbuilding is not located in a bush fire prone area; and
- Recommended development conditions and advice can assist to control the use and management of the development.

The proposed outbuilding is recommended for approval, with conditions.

OFFICER'S RECOMMENDATION

That Council grant Development Approval to extend the outbuilding on Lot 7 on Plan 3278 (No. 145) Brookton Highway, Brookton pursuant to Schedule 2, Clause 68 of the Planning and Development (Local Planning Schemes) Regulations 2015 and subject to the following conditions and advice notes:

Conditions

- 1. The development hereby approved must be carried out in accordance with the submitted plans and specifications (addressing all conditions) or otherwise amended by the local government and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.***
- 2. The provision of details with the Building Permit application as to how stormwater will be addressed for the proposed development to the satisfaction of local government. The local government will require that all stormwater from the outbuilding shall be collected and detained on site to the satisfaction of the local government prior to occupation. The stormwater facilities provided in accordance with this condition shall be permanently maintained in an operative condition to the satisfaction of the local government.***

3. ***The outbuilding is to be used solely for purposes incidental and ancillary to the enjoyment of the dwelling.***
4. ***The outbuilding is not used for industrial, commercial or habitable purposes.***

Advice Notes

- A) ***The proponent is advised that this development approval is not a Building Permit. A Building Permit must be formally applied for and obtained before the commencement of any site and/or development works.***
- B) ***If the development the subject of this approval is not substantially commenced within a period of 2 years, or another period specified in the approval after the date of the determination, the approval will lapse and be of no further effect.***
- C) ***It is the responsibility of the applicant to ensure the outbuilding extension is fully located on Lot 7 on Plan 3278 (No. 145) Brookton Highway. This may necessitate re-surveying and re-pegging the site.***
- D) ***The applicant is advised to undertake the appropriate due diligence processes for this activity type associated with the Aboriginal Cultural Heritage Act 2021 to satisfy the requirements of that Act and avoid potential penalties.***
- E) ***If an applicant is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.***

(Simple majority Vote required)

Attachments

- Attachment 12.07.23.02A – Location Plan.
- Attachment 12.07.23.02B – Details from applicant.
- Attachment 12.07.23.02C – Policy 3.6 – Outbuildings.
- Attachment 12.07.23.02D – Letter from neighbour.





**LOCAL PLANNING SCHEME NO. 4
APPLICATION FOR DEVELOPMENT APPROVAL**

Land Owner Details			
Full Name: <i>Bradley Robert Eyre</i>			
ABN: (if applicable)			
Postal Address: <i>145 Brookton Highway Brookton, WA 6306</i>			
Phone	Work:	Home:	Mobile:
		-	
Email:			
Contact Person for Correspondence: <i>Brad Eyre</i>			
<i>The Signature of the owner(s) is required on this application in order for it to proceed. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).</i>			
Signature: <i>[Signature]</i>			Date: <i>15.6.2023</i>
Signature: <i>[Signature]</i>			Date: <i>15.6.2023</i>

Applicant details (if different from owner)			
Name:			
Address:			
Phone	Work:	Home:	Mobile:
Email:			
Contact Person for Correspondence:			
It is accepted the information and plans provided with this application may be made available by the Local Government for Public viewing.			
Signature:			Date:

Property Details		
Lot No:	House/Street No: <i>145</i>	Location No:
Diagram or Plan No:	Certificate of Title Vol. No:	Folio:
Title encumbrances (e.g. easements, restrictive covenants, etc):		
Street Name: <i>Brookton Highway</i>		Suburb: <i>Brookton</i>
Nearest street intersection: <i>Koorrnong Drive</i>		

Proposed Development	
Nature of Development, (Works, Land/Premise Use or Works and Use): <input type="checkbox"/> Works <input type="checkbox"/> Use <input type="checkbox"/> Works & Use	
Is an exemption from development claimed for part of the development? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use	
Description of proposed works and/or land use: <i>EXTENSION OF SHED/CARPORT FOR STORAGE.</i>	
Nature of any existing buildings and/or land use: <i>Existing shed and carport.</i>	
Approximate cost of proposed development (GST Exclusive): <i>Price unknown. No quotes as yet. Waiting for approval.</i>	
Estimated time of completion: <i>Unknown.</i>	

CHECK LIST FOR SUPPORTING DOCUMENTS
<p>SITE PLANS</p> <ul style="list-style-type: none"> • Electronic delivery – One (1) copy of the site plan with the proposed development at a scale of not less than 1:500 • Hard Copy delivery - Two (2) copies of the site plan with the proposed development at a scale of not less than 1:500 • Scale to be notated • North point • Street Name – Lot number and if appropriate house number • Location of existing and proposed buildings on site • Means of access (crossover, driveway, etc.)
<p>HOME OCCUPATIONS, COTTAGE INDUSTRIES or LAND USE APPLICATIONS</p> <ul style="list-style-type: none"> • Details of the proposal • Hours of operation (including operating times during the day and days of operation during the week) • Location of the proposal on site (see Site Plans) • Details of access and parking (see Site Plans)
<p>Should an Application for Development Approval not contain all the requirements, as detailed above, it will be considered incomplete and will not be accepted by the Shire of Brookton.</p>

OFFICE USE ONLY
Lodgment Date: _____ Property Assessment No.: _____
Fee Payable: _____ Payment Date: _____ Receipt No: _____

3.6 OUTBUILDINGS

Directorate:	Development		
Statutory Environment:	<i>Town Planning Scheme No. 4 Planning and Development (Local Planning Schemes) Regulations 2015 State Planning Policy (SPP) 7.3 – Residential Design Codes</i>		
Council Adoption:	Date:		Resolution #: 10.03.09.04
Last Amended:	Date: Sept 2021		Resolution #: OCM 09.21-11
Review Date:	June 2023		

Objective:

To provide a guide for the assessment and determination of applications for planning approval for outbuildings (sheds/garages) in all zones.

1. BACKGROUND

Under the Shire of Brookton's Local Planning Scheme No. 4, Planning Approval is may be required for a shed (outbuilding) in some zones.

The Shire's Local Planning Scheme has no criteria under which an application for an outbuilding is to be determined. As such, the objective of this policy is to give clarity as to what the development standards are in relation to outbuildings within specific land use zones.

2. OBJECTIVES OF THE POLICY

The primary objectives are to:

- 2.1** Limit the impact of outbuildings by specifying maximum areas and height, location, material colour, landscaping and the like.
- 2.2** Ensure aesthetic and amenity impacts on neighbouring properties are considered when determining outbuilding proposals.
- 2.3** Recognize "Sheds" and "Sea Containers" in the Residential and Commercial zones are defined as outbuildings where the floor area greater than 10m². Outbuildings with a floor area of 10m² or less do not require a Planning Approval or Building Permit.
- 2.4** Recognize that outbuildings that accord to the deemed-to-comply provisions of the Residential Design Codes are exempt from planning approval in accordance with Clause 61; Part 7; Schedule 2 of the Planning and Development (Local Planning Schemes) Regulations 2015.

3. POLICY

- 3.1** Ablution facilities within outbuildings will only be approved in accordance with this policy for 'Farming' zoned allotments of 10 hectares or more in area to support on farm agricultural activities. In all other circumstances an application for planning approval is to be submitted with accompanying justification for consideration and determination by Council on merit.

- 3.2** The construction of an outbuilding on vacant land in all zones other than the Rural and Rural Smallholdings zones is not permitted without an application for a residence having been approved and construction having first commenced.
- 3.3** Sea containers are only supported as outbuildings for storage purposes in the Residential, Rural Residential, Rural Enterprise, Commercial, and Special Use zones where the applicant can demonstrate the sea container will not have a detrimental impact on the amenity of the property or surrounding area and is not highly visible from the street. Sea containers for storage purposes in General Industry, Light Industry, and Rural zones do not require planning approval.
- 3.4** Within the Residential zone and on lots of less than 2ha in all other Zones, outbuildings other than a carport or garage will not be permitted in the area between the house and the front boundary of the property. Front setbacks for carports and garages in the 'Residential' and 'Commercial' zones will be subject to the *Residential Design Codes* standards.
- 3.5** This Policy does not apply to large scale agricultural, industrial, and commercial buildings that are assessed against the General Development requirements as presented in Table 5; Schedule 1 of Local Planning Scheme No.4.

Zone	CRITERIA			
	Maximum Total area for all outbuildings on the lot (m2)	Maximum individual area of proposed outbuilding (m2)	Maximum Wall Height (m)	Maximum Roof height (m)
Residential R10 and above	75	75	3.0	4.0
Residential R10 and below	10	75	3.0	4.0
Rural Residential, Rural Enterprise and Rural smallholding	200	150	3.0	4.0
Rural (below 1 hectare)	100	75	3.0	4.0
Rural (between 1 hectare and 10 hectares)	200	150	3.0	4.0

1 Koornong Drive
Brookton, 6306
19/06/2023

To whom it may concern,

As the neighbouring property owners of 1 Koornong Drive we agree to a shed extension on Brad & Naomi Eyre's existing shed facing the West side of the shed towards Koornong Drive.

Regards

A handwritten signature in black ink, appearing to read 'F. J. Gillham', written in a cursive style.

F. J. GILLHAM

12.07.23.03 DEVELOPMENT APPLICATION - TREE FARM (NATIVE VEGETATION CARBON PROJECT)

File No:	A2562
Date of Meeting:	20 July 2023
Location/Address:	Lot 506 on Deposited Plan 47772 (No. 473) Buckingham Road, Jelcobine
Name of Applicant:	Canopy Nature Based Solutions
Name of Owner:	As above
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previous Report:	Nil

Summary of Item:

Council is to consider a Development Application for a tree farm for the planting of native vegetation to claim carbon credits (36 hectares) plus establish planting of the native vegetation for non carbon purposes (10.5 hectares).

Description of Proposal:

The applicant proposes planting of biodiverse species of native vegetation in order to claim carbon credits through the Australian Government's Emissions Reduction Fund. In particular, the applicant has submitted a Development Application for a tree farm for the planting of native vegetation to claim carbon credits (36 hectares) plus establish planting the native vegetation for non carbon purposes (10.5 hectares).

The applicant has submitted a comprehensive application which is supported by a Bushfire Management Plan from Bushfire Prone Planning (bushfire consultants). Details are provided in Attachment 12.07.23.03A and are generally not repeated in this report.

The applicant outlines the planting will be a biodiverse mix of local native species. The planting will provide connectivity between large remnant bushland areas to the south and establish habitat values that will promote sustainability of native species in the area. The restoration project will both sequester carbon and improve ecological outcomes.

Background:

The site is located approximately 40 kilometres west of the Brookton townsite. A location plan is included at Attachment 12.07.23.03B. Buckingham Road is a no through road providing access to a number of properties. The site is 58.8456 hectares in area and is predominantly cleared, contains a dwelling, outbuildings and two dams, has been used for cropping and grazing, and a seasonal creek dissects the site.

Consultation:

The Shire administration invited public comment on the Development Application for 14 days through writing to landowners within 1 kilometre of the application site, the Bushfire Chief

and the local bushfire captain. Details were also placed on the Shire website and on the Shire's Facebook page.

The Shire received 7 submissions. Two submissions were supportive, while five submissions raised objections to the Development Application. Submissions are included at Attachment 12.07.23.03C.

The key issues raised in the submissions included:

- Increased fire risk including Buckingham Road being a no through road and water supplies;
- Telecommunication blackspot;
- The standard of Buckingham Road;
- Impacts on groundwater levels;
- Amenity impacts; and
- Impacts on insurance premiums.

Based on established practice, the Shire provided the applicant the opportunity to review and address the submissions. Attachment 12.07.23.03D sets out the applicant's response along with a response from the bushfire consultant.

Statutory Environment:

Planning and Development Act 2005 and Planning and Development (Local Planning Schemes) Regulations 2015 - the processing of the Development Application is required to comply with the requirements of Local Planning Scheme No. 4 (LPS4) which is an operative local planning scheme under the provisions of the Act and Regulations.

The site is zoned 'Rural' in LPS4. A 'tree farm' is a 'D' use in the Rural Zone as set out in the LPS4 Zoning Table (a development approval is required prior to the tree farm commencing).

The site is identified as 'Rural' in the *Shire of Brookton Local Planning Strategy*.

The site is partially located within a bushfire prone area as designated by the Fire and Emergency Services Commissioner.

The *Shire of Brookton Strategic Community Plan* supports a diversified economic base.

Attachment 12.07.23.03F is an extract from the *Planning and Development (Local Planning Schemes) Regulations* which sets out matters to be considered by local government in assessing a Development Application. Some matters raised in the submissions are not planning considerations.

Relevant Plans and Policy:

There are various planning policies and environmental documents relevant to the application including State Planning Policies, Local Planning Policies and industry guidelines. This includes the *Local Planning Strategy*, *State Planning Policy 2.5 Rural Planning*, *Rural Planning Guidelines*, *Code of Practice for Timber Plantations in Western Australia*, and *Guidelines for Plantation Fire Protection*.

The key Local Planning Policy is 3.7 Tree Cropping, included at Attachment 12.07.23.03E. Local Planning Policies are relevant in assessing the Development Application. Local Planning Policies are non-statutory documents which are designed to provide guidance to assist the Council in its decision making. Accordingly, the Council is not bound by the policies but is required to have regard to the policies in determining the Development Application.

Financial Implications:

The applicant has paid the Development Application fee. The applicant has a right of review to the State Administrative Tribunal to review the Council’s decision. If this occurred, the Shire would have associated costs.

Risk Assessment:

There is a high risk that the applicant may request a review of the Council’s decision to the State Administrative Tribunal.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This proposal aligns with Council’s *Strategic Community Plan 2027* including ‘BROOKTON’S population has grown and diversified.’ The application is consistent with the Local Planning Strategy.

Comment:

It is recommended that Council approve the Development Application subject to conditions. This follows assessment against the planning framework (including State guidance), LPS4, the Local Planning Strategy, considering the views of the submitters and information provided by the applicant. It is noted, for instance, that:

- The application is consistent with the planning framework including the objectives and requirements of the Rural zone in LPS4;
- It is consistent with Federal Government objections to reduce carbon emissions;
- There are suitable separation distances to off-site dwellings; and

- Recommended development conditions and advice can assist to control the use and management of the development.

It is suggested that if the plantation is suitably managed and development conditions are met, that environmental and bushfire management considerations can be appropriately addressed.

Based on Western Australian Planning Commission policy, it is suggested there are not strong grounds to refuse the application other than on bushfire risks. The State planning framework is generally in favour of plantations. Significantly, the property is not within a Landscape Protection Special Control Area and the Shire of Brookton does not contain land classified as State priority agricultural land.

While noting the above, there are planning considerations that need to be considered by the Council. Some of these are outlined below:

- Bushfire risks - a Bushfire Management Plan has been prepared by an accredited bushfire consultant. The various actions and recommendations detailed within the Bushfire Management Plan will need to address on-going bushfire management. This includes maintaining firebreaks in accordance with the requirements of the Annual Firebreak Notice issued by the Shire under the *Bush Fires Act 1954*;
- Standard of Buckingham Road – while noting issues raised, the proposed tree farm is not proposing harvesting. The associated traffic impacts of the proposal compared to traditional farming activities will be far lower;
- Environmental and groundwater impacts – it is considered the proposal will result in positive environmental outcomes. The applicant’s response sets out other information;
- Loss of agricultural land – while noting the modest size of the tree farm, the applicant has put forward details relating to land capability. This is an important issue including the ‘permanence period’ through the Federal Government’s Emission Reduction Fund. It is suggested the Council needs to review its Tree Cropping policy to direct carbon planting to low capability agricultural land; and
- Precedent - it is acknowledged that support of the application may create a precedent towards the ‘creep’ of other carbon sequestration projects. If planted on an extensive basis, on higher capability land, it could have an adverse effect on local economies and communities. It is suggested that each Development Application will always need to be considered on its individual merits.

OFFICER'S RECOMMENDATION

That Council grant Development Approval for a tree farm, in particular the planting of native vegetation for carbon sequestration purposes (36 hectares) plus planting of native vegetation for non carbon purposes (10.5 hectares) on Lot 506 on Deposited Plan 47772 (No. 473) Buckingham Road, Jelcobine pursuant to Schedule 2, Clause 68 of the Planning and Development (Local Planning Schemes) Regulations 2015 and subject to the following conditions and advice notes:

Conditions

- 1. The development hereby approved must be carried out in accordance with the submitted plans and specifications (addressing all conditions) or otherwise amended by the local government and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.***
- 2. Fire management measures outlined in the application shall be implemented on an on-going basis in accordance with:***
 - i) The submitted Bushfire Management Plan (or future updates approved by the local government) including water supplies;***
 - ii) The Guidelines for Plantation Fire Protection document published by the Department of Fire and Emergency Services; and***
 - iii) The requirements of the Annual Firebreak Notice issued by the Shire of Brookton under the Bush Fires Act 1954.***
- 3. The applicant is to prepare a Tree Farm Management Plan to the satisfaction of the local government which is then suitably implemented.***
- 4. That a notice be placed on the Certificate of Title, prior to 30 June 2024, notifying any future owner that the property is within the Bushfire Prone Area and advising as to the presence of, and requirements of, the Bushfire Management Plan.***

Advice Notes

- A) If the development the subject of this approval is not substantially commenced within a period of 2 years, the approval will lapse and be of no further effect.***
- B) The applicant is advised to undertake the appropriate due diligence processes for this activity type associated with the Aboriginal Cultural Heritage Act 2021 to satisfy the requirements of that Act and avoid potential penalties.***
- C) Part 14 of the Planning and Development Act 2005 provides the right to apply to the State Administrative Tribunal for review of some planning decisions and you may wish to take professional advice to determine whether or not such a right exists in the present instance. The State Administrative Tribunal Rules 2004 require that any such applications for review be lodged with the Tribunal.***

(Simple majority Vote required)

Attachments

Attachment 12.07.23.03A – Details from applicant.

Attachment 12.10.22.03B – Location Plan.

Attachment 12.10.22.03C – Submissions.

Attachment 12.10.22.03D – Response from applicant.

Attachment 12.10.22.03E – Tree Cropping Policy.

Attachment 12.10.22.03F – Extract from *Planning and Development (Local Planning Schemes) Regulations 2015*.



**LOCAL PLANNING SCHEME NO. 4
APPLICATION FOR DEVELOPMENT APPROVAL**

Full Name: Elaine Patricia Williams			
ABN: (if applicable) NA			
Postal Address: PO Box 479, Beverley, WA 6304			
Phone	Work:	Home:	Mobile:
Email:			
Contact Person for Correspondence: Elaine Patricia Williams			
<i>The Signature of the owner(s) is required on this application in order for it to proceed. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).</i>			
Signature: <i>Elaine Williams</i>			Date: <i>17 February 2023</i>
Signature:			Date:

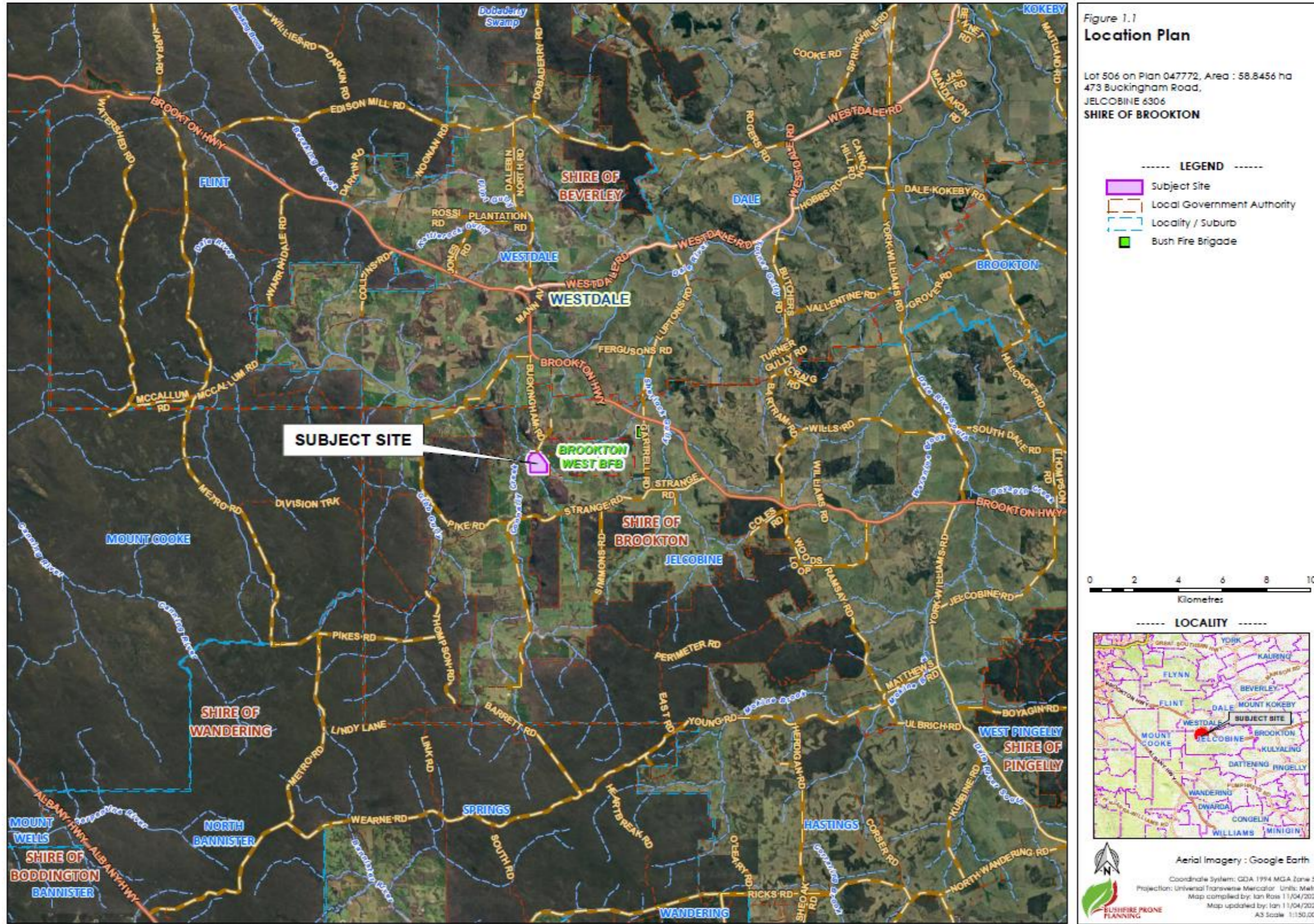
Name: Canopy Nature Based Solutions			
Address: Level 4, 50 Pirie Street, Adelaide SA 5000			
Phone	Work:	Home:	Mobile:
Email:			
Contact Person for Correspondence: Michelle Usher			
It is accepted the information and plans provided with this application may be made available by the Local Government for Public viewing.			
Signature: <i>Michelle Usher</i>			Date: 16 February 2022

Lot No: 506	House/Street No:	Location No:
Diagram or Plan No: 47772	Certificate of Title Vol. No: 2617	Folio: 613
Title encumbrances (e.g. easements, restrictive covenants, etc): 1. J719124 EASEMENT BURDEN FOR RIGHT OF CARRIAGEWAY PURPOSES - SEE DEPOSITED PLAN 51001 REGISTERED 28/4/2006. 2. J909379 MORTGAGE TO NATIONAL AUSTRALIA BANK LTD REGISTERED 11/9/2006.		
Street Name: 473 Buckingham Road		Suburb: Jelcobine, WA 6306
Nearest street intersection: Buckingham Road/ Beecroft Road		

Nature of Development, (Works, Land/Premise Use or Works and Use): <input type="checkbox"/> Works <input type="checkbox"/> Use <input checked="" type="checkbox"/> Works & Use	
Is an exemption from development claimed for part of the development? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, is the exemption for: <input type="checkbox"/> Works <input type="checkbox"/> Use	
Description of proposed works and/or land use: Planting a biodiverse species of native vegetation and claiming carbon credits through the Australian Government's Emissions Reduction Fund for the carbon stored in the wood of the trees as they grow.	
Nature of any existing buildings and/or land use: Residential farm house with land currently used for cropping and grazing	
Approximate cost of proposed development (GST Exclusive): \$141,000.00	
Estimated time of completion: 31 October 2023	

CHECK LIST FOR SUPPORTING DOCUMENTS
SITE PLANS <ul style="list-style-type: none"> • Electronic delivery – One (1) copy of the site plan with the proposed development at a scale of not less than 1:500 • Hard Copy delivery - Two (2) copies of the site plan with the proposed development at a scale of not less than 1:500 • Scale to be notated • North point • Street Name – Lot number and if appropriate house number • Location of existing and proposed buildings on site • Means of access (crossover, driveway, etc.)
HOME OCCUPATIONS, COTTAGE INDUSTRIES or LAND USE APPLICATIONS <ul style="list-style-type: none"> • Details of the proposal • Hours of operation (including operating times during the day and days of operation during the week) • Location of the proposal on site (see Site Plans) • Details of access and parking (see Site Plans)
<p>Should an Application for Development Approval not contain all the requirements, as detailed above, it will be considered incomplete and will not be accepted by the Shire of Brookton.</p>

OFFICE USE ONLY		
Lodgment Date: _____	Property Assessment No.: _____	
Fee Payable: _____	Payment Date: _____	Receipt No: _____



Disclaimer and Limitation: This map has been prepared for bushfire management planning purposes only. All depicted areas, contours and any dimensions shown are subject to survey. Bushfire Prone Planning does not guarantee that this map is without flaw of any kind and disclaims all liability for any errors, omissions or other consequences arising from relying on any information depicted.
Map Document Path / Name: K:\Projects\Jobs 2023\230012 - 473 Buckingham Road Jelcobine - Greening Australia [All Info] [BMP]\Mapping\MXD\230012_Rpt-1_LOC_473 Buckingham Rd.mxd

Attachment 6-



Comment Submission Form

NOTICE OF PROPOSED DEVELOPMENT AT 473 BUCKINGHAM ROAD, JELCOBINE

Planting a biodiverse species of native vegetation and claiming carbon credits through the Australian Government's Emissions Reduction Fund for the carbon stored in the wood of the trees as they grow.

To: Chief Executive Officer
Shire of Brookton
PO Box 42
Brookton WA 6306

or email: mail@brookton.wa.gov.au

Please note - all information provided on this submission form will be published in the Shire of Brookton agenda and minutes relevant to this submission. Phone numbers and email addresses will be redacted for the Shire's website.

Name: NOELONE SCHILLING

Organisation/Company (if applicable):

Email:

Please indicate your position: [] Support [X] Object [] Indifferent [] Suggest Amendment/s

Please state your interests, concerns, objections, support or suggested amendments, whether as a private citizen, or on behalf of a company or other organisation.

PLEASE FIND ATTACHED DOCUMENTS

[Empty lines for comments]

Signature: [Handwritten Signature] Date: 16-5-2023
Please attach additional comment/pages if required.

NOTICE OF PROPOSED DEVELOPMENT AT 473 BUCKINGHAM ROAD JELCOBINE

After a lengthy but polite conversation with the landholders. We have come to the conclusion to **OBJECT** to this proposed development.

As we are neighbours, we had a few concerns that needed to be addressed and clarified.

As we have understood from this conversation the landholders are leasing the land for the planting of biodiverse native species – to Greening Australia.

As the proposal shows clearly a firebreak around the whole property. We asked the question in regards to the existing vegetation.

- Are the existing trees going to be removed so that the firebreak can exist? And the answer was no.
- Concerns over access for fire management: As the property is quite broken up with drains, and the general terrain of the block.
- Access to quantities of water for firefighting purposes
- The proposed area is a communication black zone currently. If the need arises to contact authorities.
- The enforcement of firebreaks?
- Inspection and maintenance of firebreaks – As we have understood the property owners are not responsible for this !! and will not be conducting this themselves.
- We would like more clarification on attachment 4-5 as areas 1 class G show crossing of boundaries as part of the proposed fire reduction and management.
- Will this boundary encroachment restrict us now or in the future to conduct our everyday farming practices?
- As we are broadacre farmers we do control burn our paddocks for the purpose of disease resistance and stubble reduction as part of our farm management, 2 out of every 3 years currently. It concerns us greatly with how much fuel loading will be growing annually.
- We have many concerns that have yet to be addressed.
- We don't have an issue planting native species/tree, but at this stage we will be objecting to this proposal. Due to unanswered concerns from landholders.



Comment Submission Form

NOTICE OF PROPOSED DEVELOPMENT AT 473 BUCKINGHAM ROAD, JELCOBINE

Planting a biodiverse species of native vegetation and claiming carbon credits through the Australian Government's Emissions Reduction Fund for the carbon stored in the wood of the trees as they grow.

To: Chief Executive Officer
Shire of Brookton
PO Box 42
Brookton WA 6306

or email: mail@brookton.wa.gov.au

Please note – all information provided on this submission form will be published in the Shire of Brookton agenda and minutes relevant to this submission. Phone numbers and email addresses will be redacted for the Shire's website.

Name: Charles Gordon.

Organisation/Company (if applicable): _____

Email: _____

Please indicate your position: Support Object Indifferent Suggest Amendment/s

Please state your interests, concerns, objections, support or suggested amendments, whether as a private citizen, or on behalf of a company or other organisation.

We support the proposal, however, we encourage the applicant select vegetation that is endemic of the area.

Signature:  Date: 10.5.23.

Please attach additional comment/pages if required.

From: Murray Hall
Sent: Tuesday, 16 May 2023 5:50 AM
To: Abbie Smith
Subject: RE: Development Application- Canopy Nature Based Solutions- 473 Buckingham Road, Jelcobine

Follow Up Flag: Follow up
Flag Status: Flagged

Hi Abbie

Provided the proposal meets all shire Plantation planning requirements –

And all Neighbours have had a chance to comment

> The rest looks ok to me.

Regards Murray Hall CBFCO

From: Abbie Smith

Sent: Monday, May 8, 2023 1:36 PM

To: Murray Hall

Subject: Development Application- Canopy Nature Based Solutions- 473 Buckingham Road, Jelcobine

Good afternoon Murray,

I write to advise you that you have the opportunity to provide your written comments, as the Chief Bushfire Control Officer, to the Shire regarding the Canopy Nature Based Solutions development application for works at 473 Buckingham Road, Jelcobine.

Please find attached the Development Application, Bushfire Management Plan and the Proposal Outline. There is a form at the end of the document for you to make any comments you may have on the application, to send into the Shire of Brookton by the 1st June 2023.

Kind Regards,
Abbie Smith.



Comment Submission Form

NOTICE OF PROPOSED DEVELOPMENT AT 473 BUCKINGHAM ROAD, JELCOBINE

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To: Chief Executive Officer
Shire of Brookton
PO Box 42
Brookton WA 6306

or email: mail@brookton.wa.gov.au

Please note - all information provided on this submission form will be published in the Shire of Brookton agenda and minutes relevant to this submission. Phone numbers and email addresses will be redacted for the Shire's website.

Name: NORMAN ROBERT BEECROFT

Organisation/Company (if applicable):

Email:

Please indicate your position: [] Support [X] Object [] Indifferent [] Suggest Amendment/s

Please state your interests, concerns, objections, support or suggested amendments, whether as a private citizen, or on behalf of a company or other organisation.

ATTACHMENT

Signature: N.R. Beecroft Date: 23-5-2023

Please attach additional comment/pages if required.



Comment Submission Form

NOTICE OF PROPOSED DEVELOPMENT AT 473 BUCKINGHAM ROAD, JELCOBINE

Planting a biodiverse species of native vegetation and claiming carbon credits through the Australian Government's Emissions Reduction Fund for the carbon stored in the wood of the trees as they grow.

To: Chief Executive Officer
Shire of Brookton
PO Box 42
Brookton WA 6306 or email: mail@brookton.wa.gov.au

Please note - all information provided on this submission form will be published in the Shire of Brookton agenda and minutes relevant to this submission. Phone numbers and email addresses will be redacted for the Shire's website.

Name: DENNIS LOAKES & VERONICA LOAKES

Organisation/Company (if applicable):

Email:

Please indicate your position: [] Support [x] Object [] Indifferent [] Suggest Amendment/s

Please state your interests, concerns, objections, support or suggested amendments, whether as a private citizen, or on behalf of a company or other organisation.

OUR OBJECTION IS OUR FARM BACK ONTO THICK BULH THAT GOES ALL THE WAY TO DEBANY HWY SO NO NEED FOR CLAIMING CARBON CREDITS OUT HERE, OUR ROAD INTO HERE WAS BADLY DAMAGE BY A BAD STORM 26TH MARCH NOTHING HAS BEEN DONE ABOUT IT THE SHIRE SHOULD BE PHONING REPAIRING IT FIRST

Signature: Dennis & Veronica Date: 22-5-23

Please attach additional comment/pages if required.



Comment Submission Form

NOTICE OF PROPOSED DEVELOPMENT AT 473 BUCKINGHAM ROAD, JELCOBINE

Planting a biodiverse species of native vegetation and claiming carbon credits through the Australian Government's Emissions Reduction Fund for the carbon stored in the wood of the trees as they grow.

To: Chief Executive Officer
Shire of Brookton
PO Box 42
Brookton WA 6306

or email: mail@brookton.wa.gov.au

Please note - all information provided on this submission form will be published in the Shire of Brookton agenda and minutes relevant to this submission. Phone numbers and email addresses will be redacted for the Shire's website.

Name: Lisa Peace & Glen Prince Ref A2562

Organisation/Company (if applicable):

Email:

Please indicate your position: [] Support [x] Object [] Indifferent [] Suggest Amendment/s

Please state your interests, concerns, objections, support or suggested amendments, whether as a private citizen, or on behalf of a company or other organisation.

we both strongly object to this proposal as we are already in a bush fire prone area. This plantation would raise this risk significantly. This would make for an extremely dangerous situation in a bush fire as we will become completely land locked and have no means of evacuation. this plantation would run along side

Signature: [Signature] Date: 28-5-23

Please attach additional comment/pages if required.

Plas Turn over the Page

our easement access preventing access to the main RD (Buckingham RD) being our only means of travel. The trees this property already has bordering Buckingham RD are currently hanging over his boundary fence onto the RD, which are not maintained. neither is the grass fuel load on the property during summer. The fuel load this plantation would bring would mean extreme risk to the lives of people, livestock and also property if a bush fire was to happen. It is quite likely given there has been some in recent years as well as stubble fires on neighbouring cropping properties. To future add to this point neighbouring state forests have not been burnt for 65 & 63 years adding more fuel load to traveling fire. We also get excessive winds in summer Eastly and South Eastly which would mean a fire in that plantation would block every person from the western side from accessing Buckingham RD for evacuation which is our only option. Buckingham RD is regularly in poor condition and often not maintain until several complaints are made. also Buckingham RD is still severely damaged from the previous storms from a couple of months ago. we are still waiting on this to be fixed.

our valley is a mobile dead zone so would make communication in an emergency very difficult if land line was down for any reason.

This plantation would also drop our water table significantly which would dry up bores on the property surrounding it. we would lose the ability to provide water for livestock. our property would become worthless to us for the reason we purchase it. without the water we currently have our land value would be significantly reduced.

Strong NO From US



Comment Submission Form

NOTICE OF PROPOSED DEVELOPMENT AT 473 BUCKINGHAM ROAD, JELCOBINE

Planting a biodiverse species of native vegetation and claiming carbon credits through the Australian Government's Emissions Reduction Fund for the carbon stored in the wood of the trees as they grow.

To: Chief Executive Officer
Shire of Brookton
PO Box 42
Brookton WA 6306 or email: mail@brookton.wa.gov.au

Please note – all information provided on this submission form will be published in the Shire of Brookton agenda and minutes relevant to this submission. Phone numbers and email addresses will be redacted for the Shire's website.

Name:	Luke & Pauline Appelbee
Organisation/Company:	Westdale Dexter Stud Pty Ltd
Email:	

Please indicate your position: Support Oppose Indifferent Suggest Amendment/s

Please state your interests, concerns, objections, support or suggested amendments, whether as a private

1. This proposal will increase our bushfire risk to catastrophic in an already bush fire prone area. We have reserves to south/south east & south west that have not been burned for over 60 years. We have over a 10 degree incline to our residence which doubles the speed of a bushfire
2. We have no exit point in a bushfire. Our easement access runs directly alongside the plantation. Buckingham Rd is in a terrible state still awaiting repair from a storm in March with no repair date available. The roadside is littered with fallen trees that will cook us alive in a fire.
3. Our valley is in a communication blackspot.
4. Ground water. We have a bore we currently use for livestock and garden water. This is very likely to be rendered useless as the water table reduces. Our older trees are already visibly affected over a few hot, dry summers
5. We would never have chosen to live next to a plantation or forest.
6. Insurance. We are concerned this will make our insurance policy more expensive. More risk = higher premiums

Signature:  Date: 28/5/2023

Please attach additional comment/pages if required.

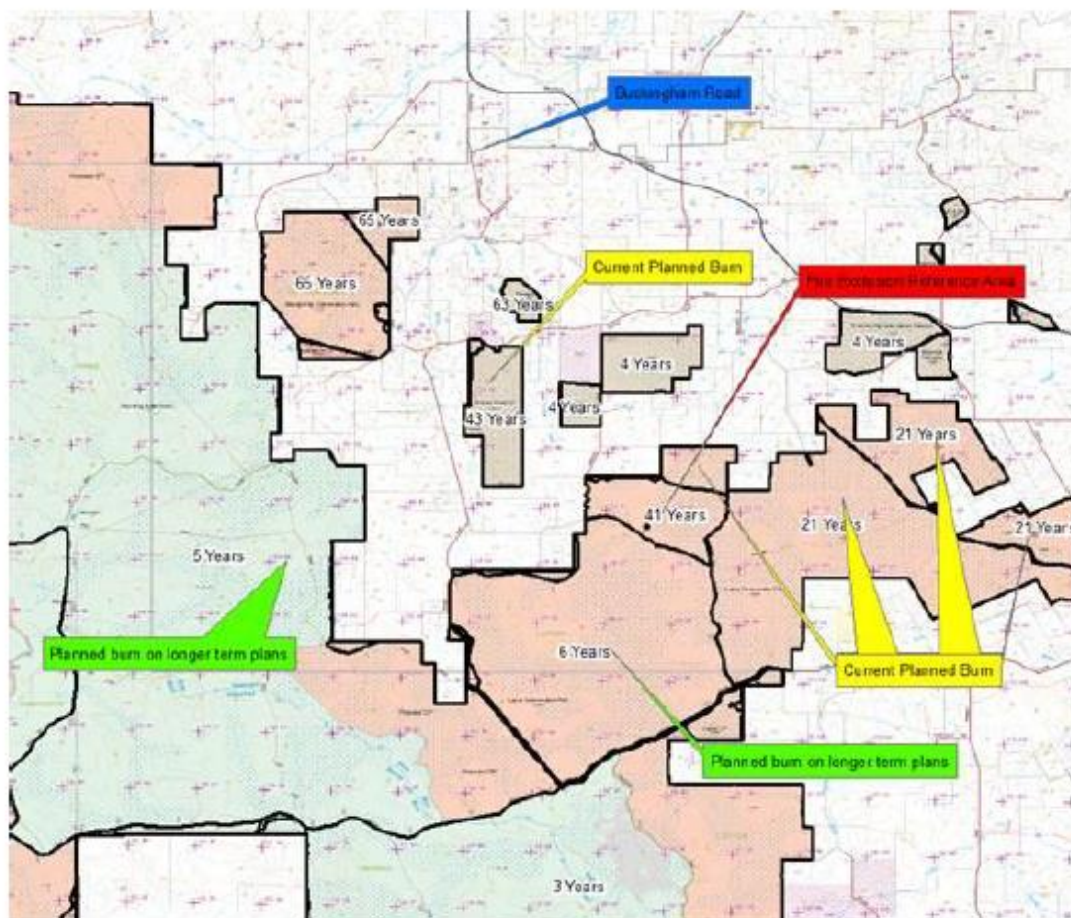
See Attached 2 extra pages for further explanation.

Shire of Brookton Comment Submission Form

We at Westdale Dexter Stud have serious concerns and strenuously object to the proposal for a tree plantation at 473 Buckingham Rd, Jelcobine.

As shown in the figure 1.2 we reside in a bushfire prone area already and are surrounded by reserves to the south/east, south & south west of this area. These areas have not had bushfire mitigation carried out for a very long time and this adds to the risk of a catastrophic event happening in this valley that we live in. After planting the plantation in 6-10 years this makes the fire hazard from moderate to high then after 10 years the fire hazard becomes high on top of an already bushfire prone zone.

1.



2. Buckingham Rd is a NO THROUGH ROAD. We have only one way out and it is frightening to add another element of risk to an already poorly maintained road. There is so much fallen timber on the side of the road from as far back as 2006 and it has never been cleaned up. There are fallen trees that have just been pushed into the road reserve and if we had a fire we would be very lucky to get out unscathed.



We had a serious rain event of the 25th March 2023 and we are now forced to wait for a potential grant to hopefully fix the road. The road has no warning signs of the danger that lurks for unsuspecting drivers that may be unfamiliar with the road. There is a huge lack of guide posts all along Buckingham Rd and none at all where the road is severely washed away.



3. This valley is in a Telecommunication blackspot. Most people need to rely on boosted appliances for communication which are usually situated near dwellings and in a bushfire it is very likely that this will not be available due to power outages.
4. Ground water levels are a concern. Like most neighbours we have a bore that has extremely good quality water that we use for livestock and gardens. We are very concerned that this proposal will lower our water table and our bore will be rendered useless. We have noticed that after a few hot, dry summers some of our older trees struggle. I am worried as we are on much higher ground what the effects to the trees on our property will be.
5. We hate the idea of living next to a forest and never would have purchased a property with the knowledge that we would be living next to a plantation. The amount of timber that exists in this valley is very substantial and by no means needs to be expanded. We purchased here for the agricultural atmosphere.
6. Insurance??? Will this increase our insurance premiums??



Gary Sherry
CEO – Shire of Brookton
Via email: gary.sherry@brookton.wa.gov.au

11 July 2023

Subject: Response to Public Comment Submissions - 473 Buckingham Road, Jelcobine

Dear Gary,

Thank you for providing us with the opportunity to address the concerns raised by the community in response to our development application for a native tree carbon planting within the Shire of Brookton.

We appreciate the community's interest in our project and the time they took to provide feedback to our application. We have responded to the submissions received under themes below. We have arranged for the council meeting to be attended by Ruth Cripps, Greening Australia's Western Australian Land and Restoration Lead, along with Mike Scott, Director at Bushfire Prone Planning. Ruth and Mike will be available to answer any questions the council may have regarding our initial application, the bushfire management plan and these responses.

If you have any questions prior to the meeting please contact Liam Crook (lcrook@greeningaustralia.org.au) or Michelle Usher (michelle.usher@canopy.org.au).

Bushfire Concerns

Bushfire concerns have been addressed by Bushfire Prone planning in a separate document.

Miscellaneous

A public submission was in support of the proposal, though encourages the planting of vegetation that is endemic of the area.

"Endemic" is a specific term that refers to species that are only historically only found within a particular region and nowhere else. We assume that the community member was referring to "local native" species. As such, we can confirm that, if our application is approved, we will be planting vegetation species that are locally native to the area.

Road Condition

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A number of concerns were raised regarding the condition of roads within the region.

Staff attending site are aware of the concerns raised and will be vigilant for the dangers detailed, however, the project relating to this development application proposes only to plant vegetation, not harvest vegetation, and there will be few occasions that require additional traffic on the road once planting is established, other than occasional onsite vegetation monitoring. Other comments on the road condition are out of scope of this project.

Agricultural Atmosphere

There was one comment relating to the current presence of vegetation within the region, which is higher than their preference, and another resident keen to maintain the agricultural atmosphere of the region.

It is our view that establishing native vegetation is compatible with the Rural Zone objectives which are set out in Part 3 of the Shire of Brookton Local Planning Scheme No.4:

- 1. To provide for the maintenance or enhancement of specific local rural character.*
- 2. To protect broad acre agricultural activities such as cropping and grazing and intensive uses such as horticulture as primary uses, with other rural pursuits and rural industries as secondary uses in circumstances where they demonstrate compatibility with the primary use.*
- 3. To maintain and enhance the environmental qualities of the landscape, vegetation, soils and water bodies, to protect sensitive areas especially the natural valley and watercourse systems from damage.*
- 4. To provide for the operation and development of existing, future and potential rural land uses by limiting the introduction of sensitive land uses in the Rural zone.*
- 5. To provide for a range of non-rural land uses where they have demonstrated benefit and are compatible with surrounding rural uses.*

It is submitted that this proposal is consistent with the General Rural Zone as the proposed plantings will be native to the specific local area, which will enhance the rural character of the region. After a period of initial establishment, broad acre agricultural activities such as grazing are permitted within the Environmental Planting, should the landowner wish to do so.

In addition, an Environmental Planting may improve the capability of the land, by encouraging microecosystems that benefit soil health and increasing water permeability as a result of the root system from the planting.

Groundwater levels

Concerns were raised regarding the impact of the project on water table levels.

This native planting has been designed to use species at a density, and of appropriate composition to resemble the native vegetation communities that would have occurred in the area prior to clearing. Greening Australia and Canopy undertake revegetation and ecological restoration in alignment with the Society for Ecological Restoration's National Standards for the Practice of Ecological Restoration in Australia (https://www.seraustralasia.com/standards/NationalStandards2_2.pdf). Specifically, we aim to align

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with Principle 1 – “Ecological restoration practice is based on an appropriate local native reference ecosystem”.

- Restoring land with vegetation as per the standards and principles referred to above would support, rather than negatively impact, surrounding native vegetation via provision of ecosystem services.
- Landscape hydrology and, therefore, vegetation communities are being affected by a rapidly drying climate, causing tree decline and death. This decline and death are not attributable to revegetation projects.

Source – N. Brouwers et al (2013). Climate and landscape drivers of tree decline in a Mediterranean ecoregion. *Ecology and Evolution* 3(1), pp 67-79.
<https://onlinelibrary.wiley.com/doi/full/10.1002/ece3.437>

The project is low in the landscape and is within a water filtration and nutrient recovery zone; as per Mulloon Institute – “Rehydrating Your Farm Landscape – an introduction” or discharge area; as per R. George “Interactions between trees and groundwaters in recharge and discharge areas – A survey of Western Australian sites” as opposed to a water recharge zone. As such, the project is unlikely to intercept or affect any hydrology of lands upstream. Further, the project is highly unlikely to be of a scale that would make an appreciable difference to landscape hydrology beyond the bounds of the project itself.

Source – R. George et al (1999). Interactions between trees and groundwaters in recharge and discharge areas – A survey of Western Australian sites. *Agriculture Water Management* 39, pp 91-113. <https://www.sciencedirect.com/science/article/abs/pii/S0378377498000730>

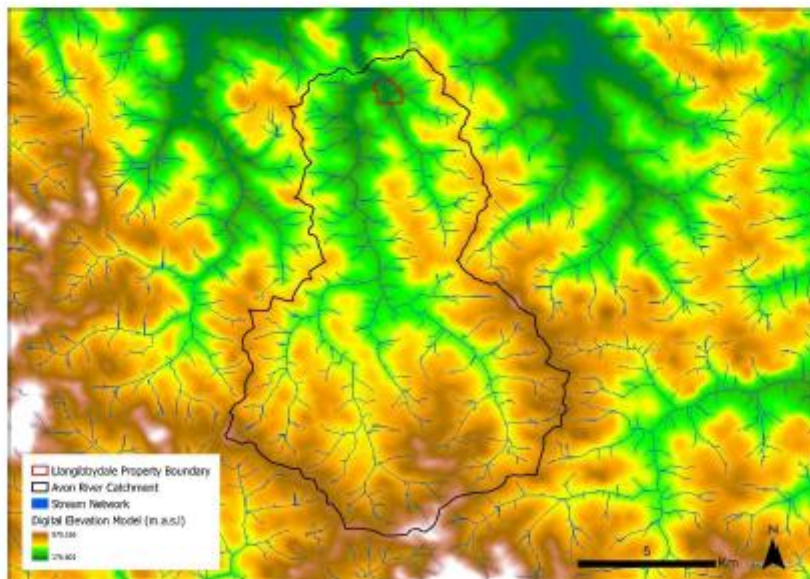


Figure 1: Hydrological data depicting the property in context of regional catchments and water flow

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pathways. Within the Avon River Catchment, water flows south to north. The property is located at a low point in the landscape also known as a water filtration and nutrient recovery zone.

It must also be mentioned that the landholders' motivations for the revegetation of their property are in line with protecting waterways first and foremost. Connelly Creek runs through their property and after a short distance joins the Dale River. By filtering water (allowing it to recharge or slow and drop any sediment load, that is likely carrying residue chemicals from surrounding farmland) before it enters and as it travels through the creek, the plantings will be protecting these waterways, contributing to their health and ability to support local native biodiversity.

Insurance Premiums

A concern was raised that the project could raise insurance premiums.

Insurance premiums are out of scope of the planning scheme and as such we do not have framework available to us that would enable a structured and evidence-based response.

Thank you Gary, please feel free to give us a call if you have any questions regarding our responses above.

Kind regards,
Canopy Nature Based Solutions

Canopy Nature Based Solutions Pty Ltd ABN 50 611 480 767

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Level 1 159-161 James Street Guildford WA 6055

PO Box 388 Guildford WA 6935

P: 6477 1144

Our Ref: 230012

22 June 2023

Michelle Usher
Carbon Technical Officer
Canopy Nature-Nature Based Solutions
Level 4, 50 Pirie Street
ADELAIDE SA 5000

Dear Michelle

**RE: BUSHFIRE PRONE PLANNING'S RESPONSE TO PUBLIC COMMENT SUBMISSIONS REGARDING
CARBON PLANTING – 473 BUCKINGHAM ROAD, JELCOBINE**

Please find my response to the Public Comment (7) submissions on the carbon planting proposal in relation to the BMP prepared for the development in the following tables.

If you wish to discuss these further, please do not hesitate to contact [me/this office].

Yours sincerely

Kathy Nastov | BSc. Env Man, GradDip Bushfire Protection

Director

Bushfire Prone Planning

(Accredited Practitioner BPAD Level 3)

Table 1

Submission 1		BPP RESPONSE / RECOMMENDATION
Item No.	Comment Summary - Object	
1	(Author 1) was requesting comment on the fact that existing trees are not going to be removed so that the firebreak can exist.	<p>(1 & 2) Proposed firebreak and access within the site considers the terrain, rocky outcrops and contoured water shed areas in conjunction with retention of existing vegetation where possible. This site has a proposed alternative firebreak plan that can accommodate access fire appliances and bushfire suppression operations. A bushfire Management Plan has been prepared for the proposed development application that details a suite of measures to mitigate against bushfire ignition within the site and impact of a bushfire.</p> <p>Water supplies are required in accordance with Guidelines for Plantation Fire Protection to ensure adequate water supply and viability. 50,000 litres of water will be permanently available for initial use during bushfire response.</p> <p>The bushfire management plan identifies communications are necessary and the requirement to maintain a radio network which can be used extensively in bushfire control and daily operational requirements. Liaison with local fire agencies is required to develop a range of measures to ensure that during a bushfire incident plantation staff can communicate with other agencies to ensure inter-operability. Procedures relating to appropriate radio installation, upkeep and maintenance are to be developed. DFES has implemented the WAERN (Western Australian Emergency Response Network) throughout the Wheatbelt and southern Western Australia provide bushfire appliances the ability to communicate with UHF (CB) radios (these dual band radios allow communications on both the UHF and VHF band and can be setup as a repeater if required).</p> <ol style="list-style-type: none"> 1. In addition, Telstra GO Repeaters are network coverage extension devices that maximise mobile signal in areas of low coverage. Telstra GO Repeaters receive a signal from a nearby Telstra mobile base station before amplifying and distributing this improved mobile signal to the desired area via an antenna. Mobile & Vehicle Cel Fi Go Repeater Kit can be installed in site vehicles as appropriate. 2. The availability of options such as 'StarLink' mobility can also provide high-speed, low-latency broadband internet in the most rural and remote locations.
2	Concerns over access for fire management as the property is quite broken up with drains and the general terrain of the block.	
3	Concerns regarding access to quantities of water available for firefighting purposes.	
4	Concerns regarding the proposed area being a communication black zone currently if the need arises to contact emergency service [Author 6 and Author 7 also raise this concern].	

Table 1 (cont.)

Submission 1		BPP RESPONSE / RECOMMENDATION
Item No.	Comment Summary - Object	
5	Concerns regarding the enforcement of maintenance of firebreaks.	<p>The Planning and Development Act 2005 provide for the Notice of Determination on Application for Development Approval, which includes conditions that must be complied with. Prior to the occupation of development, the operator may be required to supply an audit from the Level 3 bushfire planning practitioner demonstrating that all elements identified for implementation in the Bushfire Management Plan have been achieved.</p> <p>The Shire of Brookton Fire Break Information (Firebreak Notice) is a legitimate method of enacting hazard abatement on land and firebreak compliance within its municipality. It is legally enforceable under provisions of the Bush Fires Act 1954.s33. The Bushfire Management Plan provides the required low threat standards in addition to the local government firebreak notice.</p>
6	[Author 1] requests more clarification on attachment 4-5 as Area 1 Class G show crossing of boundaries as part of the proposed fire reduction and management. Will this boundary encroachment restrict [Author 1] now or in the future to conduct their everyday farming practices?	<p>Guidelines for Planning in Bushfire Prone Areas v1.4 December 2021, requires the assessment of existing vegetation and the classification of vegetation to a distance of 150m from the subject site (Lot boundary). Areas outside of the subject site (473 Buckingham Road, Jelcobine) are not part of the development application or subject to the Bushfire Management Plan requirements.</p>
7	As [Author 1] are broadacre farmers they control burn paddocks for the purpose of disease resistance and stubble reduction as part of their farm management, 2 out of every 3 years currently. It concerns them greatly how much fuel loading will be growing annually.	<p>[Author 1] has a legal responsibility to prevent fire from escaping their land (broadacre farmers) in accordance with the Bush Fire Act 1954. It must be possible for [Author 1] to attend, have sufficient resources and prevent the escape of a bushfire on their own property.</p> <p>Fuel loads within the subject site (473 Buckingham Road, Jelcobine) are to be managed in accordance with the Bushfire Management Plan and Shire of Brookton Fire Break Information (Firebreak Notice) requirements.</p>

Submission 2 – Support

(NFA)

Submission 3 – Support

(NFA)

Table 2

Item No.	Submission 4 Comment Summary - Object	BPP RESPONSE / RECOMMENDATION
1	<p>[Author 4] strongly objects to the development as in the past, over several years, they have attended a lot of fires caused by neglect by the owners and consider the proposed work another fire hazard to deal with.</p>	<p>The landowner (473 Buckingham Road, Jelcobine) has a legal responsibility to prevent fire from escaping their land (Plantation Site) in accordance with the Bush Fire Act 1954. It must be possible for the landowner to attend, have sufficient resources and prevent the escape of a bushfire on their property.</p> <p>A bushfire Management Plan has been prepared for the proposed development that details a suit of measures to mitigate against bushfire ignition within the site and impact of a bushfire.</p> <p>Fuel loads within the subject site (473 Buckingham Road, Jelcobine) are to be managed in accordance with the Bushfire Management Plan and Shire of Brookton Fire Break Information (Firebreak Notice) requirements.</p>
2	<p>[Author 4] is concerned that in this vicinity many vehicle tyres that have been buried nearby and will cause greater fire risk if a fire starts.</p>	<p>Illegally dumped or inappropriately stored tyres present environmental and health risk. Rubbish dumped on Council land or parks and reserves, should be reported to the Shire of Brookton and provide as many details as possible. It is an offence to dump household or commercial rubbish. If [Author 4] observes or is aware of this practice, report the details to the Shire of Brookton.</p> <p>Western Australian Legislation: The storage, handling, transportation and disposal of used tyres are specifically controlled under the following Western Australian legislation:</p> <ul style="list-style-type: none"> • Environmental Protection Regulations 1987 (Part 6, Schedule 1 and Schedule 5) - storage, handling, transportation and Disposal • Environmental Protection (Controlled Waste) Regulations 2004 – transport <p>Both the Environmental Protection Act 1986 and the Waste Avoidance and Resource Recovery Act 2007 have provisions that can be relevant to the control of used tyre waste.</p>

Table 2 (cont.)

Item No.	Submission 4 Comment Summary - Object	BPP RESPONSE / RECOMMENDATION
3	<p>[Author 4] is concerned that if a fire starts in the area, depending on the way the wind is blowing, there are only two ways out for the residents, one is past where all the tyres are buried and the other is Beecroft Road.</p>	<p><i>In response to a pre-determined fire danger rating and/or total fire ban or set times of the year (bushfire season), all landowners in the area should consider preventing access of vulnerable persons to their properties or unnecessary occupancy or works operation on their premises. Pre-emptive evacuation may be required, or site operations stopped, as a response for days of Extreme Fire Danger Rating Days with a Fire Behaviour Index (FBI) of 75 (recommended as the most appropriate threshold to trigger pre-emptive evacuation) or Catastrophic Fire Danger Rating.</i></p> <p><i>It is the responsibility of the Landowners in the area to seek advice from emergency services and take action during these days conducive to heightened bushfire ignition and activity. All Landowners/Occupants of properties in the area may be required to re-locate if directed by emergency services to an identified safer place, considering conditions experienced at that time, length of preparation and travel time, and size, location and direction of travel of a bushfire.</i></p> <p><i>All landowners in the area must take some responsibility for making an informed assessment of the current situation. There may be no other information or persons available and they may be the most aware of the current situation through being the closest to a bushfire incident. When the bushfire is close, exercise greater situational awareness, judgement and caution as the margin of safety is less. Landowners/Occupants may not have enough time to initiate and fully complete an evacuation procedure (depending on the bushfire's direction and speed of movement and its location relative to the property and the evacuation routes). Evacuating a proportion of occupants with the remainder sheltering in place may be a necessary outcome. The decision to evacuate must be continually evaluated based on an informed analysis. Ensure that you consider the following:</i></p> <ul style="list-style-type: none"> <i>• Consider the context of the site and the availability of 'on the ground knowledge' of the current situation. A bushfire is a dynamic emergency with many variables. Your knowledge of the immediate situation is important information to use in the application of best practical judgement.</i> <i>• Consider variations in the facility/premises operational routines that can impact the length of time to initiate and complete the evacuation procedure – including informing and preparing occupants.</i> <i>• Consider the current general warnings from emergency services if they have been issued and you have access to them.</i> <i>• Follow the specific direction/advice of emergency services personnel if they are present on the site.</i>

Submission 5 – Relates to storm damage of road. Refer to Shire of Brookton

(N/A)

Table 3

Submission 6		BPP RESPONSE / RECOMMENDATION
Item No.	Comment Summary - Object	
1	[Author 6] is concerned they are already in a bushfire prone area and project would raise the bushfire risk significantly.	<p>A bushfire Management Plan has been prepared for the proposed development that details a suit of measures to mitigate against bushfire ignition within the site and impact of a bushfire.</p> <p>Fuel loads within the subject site (473 Buckingham Road, Jelcobine) are to be managed in accordance with the Bushfire Management Plan and Shire of Brookton Fire Break Information (Firebreak Notice) requirements.</p>
2	If a bushfire were to occur, it would make for an extremely dangerous situation as [Author 6] would become completely landlocked and have no means of evacuation.	Refer to response [Author 4] Table 2, Item 3.
3	This plantation would run alongside [Author 6's] easement access preventing access to the main road (Buckingham Road), their only means of travel.	Refer to response [Author 4] Table 2, Item 3.
4	The trees this property already has bordering Buckingham Road are currently hanging over the landowner's boundary fence into the road, which are not maintained, neither is the grass fuel load on the property during summer.	A bushfire Management Plan has been prepared for the proposed development that details a suit of measures to mitigate against bushfire ignition within the site and impact of a bushfire.
5	The Fuel load this plantation would bring would mean extreme risk to the lives of people, livestock and also property if a bushfire were to happen. It is quite likely given there has been some in recent years, as well as stubble fires on neighbouring properties.	(5 & 6) Fuel loads within the subject site (473 Buckingham Road, Jelcobine) are to be managed in accordance with the Bushfire Management Plan and Shire of Brookton Fire Break Information (Firebreak Notice) requirements.
6	Neighbouring state forests have not been burnt for 65 and 63 years, adding more fuel to travelling fire.	

Table 3 (cont.)

Submission 6		BPP RESPONSE / RECOMMENDATION
Item No.	Comment Summary - Object	
7	The area gets excessive winds in summer, easterly and south easterly, which would mean a fire in that plantation would block every person from the western side from accessing Buckingham Road for evacuation which is [Author 6's] only option.	Refer to response [Author 4] Table 2, Item 3.
8	Buckingham Road is regularly in poor condition and often not maintained until several complaints are made, Buckingham Road is still severely damaged from previous storms a couple of months ago and [the authors] are still waiting on this to be fixed.	Relates to storm damage and condition of road. Refer to Shire of Brookton.
9	[Author 6] valley is a mobile dead zone which would make communication in an emergency very difficult if the land line was down for any reason.	Refer to response [Author 1] Table 1, Item 4.

Table 4

Submission 7		BPP RESPONSE / RECOMMENDATION
Item No.	Comment Summary - Object	
1	[Author 7] is concerned that they reside in a bushfire prone area and are surrounded by reserves to the south/east, south and south west of this area. These areas have not had a bushfire mitigation carried out for a very long time and this adds to the risk of a catastrophic event happening in the valley [Author 7] lives in. 6-10 years post planting, this makes a fire hazard from moderate to high, and after 10 years the fire hazard becomes high on top of an already bushfire prone zone.	<p>A bushfire Management Plan has been prepared for the proposed development that details a suit of measures to mitigate against bushfire ignition within the site and impact of a bushfire.</p> <p>Fuel loads within the subject site (473 Buckingham Road, Jelcobine) are to be managed in accordance with the Bushfire Management Plan and Shire of Brookton Fire Break Information (Firebreak Notice) requirements.</p>
2	Buckingham Road is a no through road. [Author 7] has only one way out and is concerned to add another element of risk to an already poorly maintained road. [Author 7] is concerned regarding fuel load and road quality along the evacuation route.	<p>Refer to response [Author 4] Table 2, Item 3.</p> <p>Relates to storm damage and condition of road. Refer to Shire of Brookton.</p>
3	The valley is in a telecommunication blackspot. Most people need to rely on boosted appliances for communication which are usually situated near dwellings and in a bushfire it is likely this will not be available due to power shortages.	<p>Refer to response [Author 1] Table 1, Item 4.</p> <p>Back-up generator/s can be included in the bushfire planning for the site to accommodate power outages.</p>

3.7 TREE CROPPING

Directorate:	Development		
Statutory Environment:	<i>Planning and Development (Local Planning Schemes) Regulations 2015</i> <i>Local Planning Scheme No. 4 – Cl. 8.7</i>		
Council Adoption:	Date:		Resolution #: 10.02.09.06
Last Amended:	Date: Sept 2021	Resolution #:	OCM 09.21-11
Review Date:	June 2023		

Objective:

The objective of this Local Planning Policy to:

- Achieve a consistent, efficient and equitable system for assessing and approving tree crop applications;
- To align the grant of planning approval by Council with industry guidelines and standards as specified in relevant codes of practice and other documents and ensure a consistent approach to the establishment of Tree Cropping as an acceptable land use;

This policy aims to be consistent and complementary with existing regulations and not to place additional undue burden on landowners and investors wishing to pursue tree crop development.

Policy:

Background

Tree crops have the potential to become an important land use in medium to low rainfall agricultural areas in Western Australia (WA). Landholders and private investors are looking to capitalise on emerging opportunities for farm forestry and carbon off set in these regions, diversify income streams and to gain the on-farm environmental benefits that integrated tree cops can provide. Given the increasing opportunities and interest in tree crop development, it is timely for local governments to ensure that these developments are adequately supported and addressed in local planning.

A body of legislation, policy and guidelines relevant to tree crops already exists and a range of government agencies and other stakeholders are involved in regulating and managing tree crop issues.

Additional background information relating to tree crops is provided in the report '*Opportunities and Issues Associated with Farm Forestry in the South East Avon Low Rainfall Region*'.

Definitions

- *Applicant* means a person or entity (e.g. company or organisation) responsible for management of the tree crop. The applicant does not have to be the owner of the trees

or the land on which trees are planted (e.g. the Applicant could be a third-party management agency). The applicant is responsible for ensuring adherence to this policy and other relevant legislation and regulations.

- **Tree crop** means trees:
 - Planted with the intent of producing commercial products and carbon off set benefits. Commercial products include all wood and non-wood products and benefits that can be sold to a third party. Wood products are produced when trees are harvested, such as woodchips or sawlogs, while non-wood products and benefits include products such as environmental services; and
 - Under the management of one applicant with an aggregate area greater than 10 hectares in the Shire of Brookton.
- **Landowner** means a person or entity that holds the title to the land.
- **Management Plan** means a plan that provides details on the way in which a tree crop will be developed and managed and aims to demonstrate the means by which the principles of environmental care, cultural and fire management objectives are achieved. Management Plan should include the following components:
 - Establishment plan;
 - Plantation Management plan; and
 - Fire Management plan.
- **Code of Practice** means practices applied to Timber Plantations in Western Australia 2006, produced by Forest Industries Federation WA, Forest Products Commission Australian Forest Growers, or as revised.
- **Guidelines** means the 'Guidelines for Plantation Fire Protection 2001' produced by the Fire and Emergency Services Authority WA, or as revised.

Areas of Application

This policy applies to land zoned "Rural" in the Shire of Brookton Town Planning Scheme No. 4.

Application and approval requirements

1. When is an application required?

A tree crop development application must:

- a) be submitted and approved prior to the commencement of the development.
- b) have an aggregate area of 10 hectares or greater.

Of note, an application may cover multiple tree crop developments on different titles provided they are under the management of one applicant.

2. Tree Crop Development Application requirements.

In addition to Shire requirements for development applications, an application is to contain the following parts:

- **Registration, which must contain the following information:**
 - Title details of the subject land;
 - Name of the Landowner(s);

- Name of the Applicant (tree crop manager);
 - Address and contact details of the Applicant;
 - Area (hectares) to be planted and species to be planted; and
 - Signatures of the Applicant and the Landowner(s).
- **Management Plan:**
 - A checklist of information that should be included in a Management Plan is provided in Attachment 2. The checklist is based on the guidelines in the Code of Practice.
 - The Management Plan must address the policy measures described in Section 6 of this Policy.
- **Map which should show the following:**
 - Location of tree crops;
 - Access roads;
 - Structures and buildings;
 - Natural features including native vegetation and water courses; and
 - Other relevant information such as hazards or significant features.

3. **Modification to Tree Crop Development Application**

An Applicant may modify the existing application addition of new tree crops or expansion of existing tree crops. Additional areas of tree crops may therefore be managed under existing Management Plans, without the need for the Applicant to prepare a new Management Plan for every new tree crop development. However, the Applicant must ensure that the management measures in an existing Management Plan are relevant to new tree crops and the sites on which they will be developed and meet the requirements of this policy.

If this is not the case the Applicant is required to submit a modified or new Management Plan.

If an Applicant transfers management responsibilities to another organisation they are required to notify the Shire and provide details of the new managing entity.

Additional policy measures

The following policy measures must be addressed in the Management Plan.

A. General tree crop management

The Shire encourages all tree crop developments to be undertaken with appropriate consideration to the specifications and guidelines in the Code of Practice and Guidelines for Plantation Fire Protection.

The Code of Practice provides management goals and operational guidelines to tree managers to “ensure tree crop operations in WA are conducted in a manner that is in accordance with accepted principles for good plantation management, while recognising that a primary aim of tree crops is to be economically competitive and sustainable”.

B. Access and roading

When planning tree crop developments, applicant's should consider how tree crops will be accessed for management, harvesting and removal of products (if applicable). Potential access roads should be identified on a map to be lodged with the development application.

The harvest and haulage of tree crop products results in 'wear and tear' of local roads and other transport infrastructure and the Shire is seeking to minimise adverse effects on local roads within its control, and therefore may impose a financial road contribution to be applied at the time of harvest as a condition of development approval.

C. Fire management

A fire management plan must be included as part of the overall Management Plan.

Any Fire Management Plan must be consistent with Guidelines for Plantation Fire Protection 2011, produced by the Fire and Emergency Services Authority of WA, or as revised. Should the Fire Management Plan not be consistent with the guidelines then the application for development approval may be refused.

D. Subdivision

Any established tree crop development will not be accepted as justification for an application for subdivision, nor any proposed tree cropping or an approved application for tree cropping on any land be deemed a precursor to subdivision of 'Farming' zoned land.

Planning and Development (Local Planning Schemes) Regulations 2015

Schedule 2 - Deemed provisions for local planning schemes

Part 9 - Procedure for dealing with applications for development approval

67. Consideration of application by local government

- (1) Development approval cannot be granted on an application for approval of —
 - (a) development that is a class X use in relation to the zone in which the development is located, unless —
 - (i) the development relates to land that is being used for a non-conforming use; and
 - (ii) the local government considers that the proposed use of the land would be less detrimental than the non-conforming use;
 - or
 - (b) development that otherwise does not comply with a requirement of this Scheme, unless —
 - (i) this Scheme gives the local government discretion to waive or vary the requirement or to grant development approval despite non-compliance with the requirement; or
 - (ii) the development is permitted under a provision of this Scheme in relation to non-conforming uses.
- (2) In considering an application for development approval (other than an application on which approval cannot be granted under subclause (1)), the local government is to have due regard to the following matters to the extent that, in the opinion of the local government, those matters are relevant to the development the subject of the application —
 - (a) the aims and provisions of this Scheme and any other local planning scheme operating within the Scheme area;
 - (b) the requirements of orderly and proper planning including any proposed local planning scheme or amendment to this Scheme that has been advertised under the *Planning and Development (Local Planning Schemes) Regulations 2015* or any other proposed planning instrument that the local government is seriously considering adopting or approving;
 - (c) any approved State planning policy;
 - (d) any environmental protection policy approved under the *Environmental Protection Act 1986* section 31(d);
 - (e) any policy of the Commission;
 - (f) any policy of the State;
 - (fa) any local planning strategy for this Scheme endorsed by the Commission;
 - (g) any local planning policy for the Scheme area;
 - (h) any structure plan or local development plan that relates to the development;
 - (i) any report of the review of the local planning scheme that has been published under the *Planning and Development (Local Planning Schemes) Regulations 2015*;
 - (j) in the case of land reserved under this Scheme, the objectives for the reserve and the additional and permitted uses identified in this Scheme for the reserve;
 - (k) the built heritage conservation of any place that is of cultural significance;
 - (l) the effect of the proposal on the cultural heritage significance of the area in which the development is located;
 - (m) the compatibility of the development with its setting, including —
 - (i) the compatibility of the development with the desired future character of its setting; and

- (ii) the relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development;
 - (n) the amenity of the locality including the following —
 - (i) environmental impacts of the development;
 - (ii) the character of the locality;
 - (iii) social impacts of the development;
 - (o) the likely effect of the development on the natural environment or water resources and any means that are proposed to protect or to mitigate impacts on the natural environment or the water resource;
 - (p) whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved;
 - (q) the suitability of the land for the development taking into account the possible risk of flooding, tidal inundation, subsidence, landslip, bush fire, soil erosion, land degradation or any other risk;
 - (r) the suitability of the land for the development taking into account the possible risk to human health or safety;
 - (s) the adequacy of —
 - (i) the proposed means of access to and egress from the site; and
 - (ii) arrangements for the loading, unloading, manoeuvring and parking of vehicles;
 - (t) the amount of traffic likely to be generated by the development, particularly in relation to the capacity of the road system in the locality and the probable effect on traffic flow and safety;
 - (u) the availability and adequacy for the development of the following —
 - (i) public transport services;
 - (ii) public utility services;
 - (iii) storage, management and collection of waste;
 - (iv) access for pedestrians and cyclists (including end of trip storage, toilet and shower facilities);
 - (v) access by older people and people with disability;
 - (v) the potential loss of any community service or benefit resulting from the development other than potential loss that may result from economic competition between new and existing businesses;
 - (w) the history of the site where the development is to be located;
 - (x) the impact of the development on the community as a whole notwithstanding the impact of the development on particular individuals;
 - (y) any submissions received on the application;
 - (za) the comments or submissions received from any authority consulted under clause 66;
 - (zb) any other planning consideration the local government considers appropriate.
- (3) Subclause (1) has effect despite the zoning table for this Scheme.

12.07.23.04 BROOKTON RAILWAY STATION REFURBISHMENT

File No:	
Date of Meeting:	20 July 2023
Location/Address:	Robinson Road, Brookton
Name of Applicant:	Shire of Brookton
Name of Owner:	Public Transport Authority (PTA)
Author/s:	Kevin D'Alton- Manager Projects
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider the Excision and Management of Railway Station Building and surrounds that contain Asbestos and commencement of Stage 1 and Stage 2 of the Brookton Railway Station Refurbishment.

Description of Proposal:

The Shire of Brookton has been diligently working with the Public Transport Authority (PTA) and ARC Infrastructure Pty Ltd (ARC) for the tenure of the Brookton Railway Station and Rail Reserve to be vested in the Shire of Brookton. This process has progressed to the stage where the PTA have formally notified the Shire of Brookton of the presence of Asbestos in the Brookton Railway Station Building and surrounds. The PTA are seeking the formal acceptance of Council to accept the associated asbestos risk as part of Council taking Management of the Building and Station Platform.

The PTA provided Council with their Asbestos Register and Management Plan for the Brookton Railway Station. This Plan is included at Confidential Attachment 12.07.23.04. The plan shows the confirmed presence of asbestos in two communications pits and the suspected presence of asbestos in two switchboards. This is at the lower end of asbestos risk and could be expected to be removed as part of refurbishment works for some minor cost.

Council approved a staged approach to the refurbishment of the Brookton Railway Station which included the following:

- Stage 1- Stabilise the building, replace the roof tiles with zinc-alum sheeting and effect repairs to the exterior of the building,
- Stage 2- Refurbish the platform area and platform fencing to limit access to the rail corridor from the platform,
- Stage 3- Access ramp to the platform area to comply with Australian Standards,
- Stage 4- Interior of building and landscaping.

In relation to Stage 1, the replacement of the roof tiles with zinc-alum sheeting has been reviewed by consultant architect Stephen Carrick Architects. The cost of the replacement of the roof tiles with zinc-alum sheeting is very similar to the replacement of the existing ceramic roof tiles with similar. Further structural engineering advice indicates that the Railway Station

building structure is sufficient to hold ceramic tiles into the future, for a similar maintenance cost over the expected life of the tiles. Therefore, given similar build and life cycle maintenance costs, staff recommend maintaining the existing amenity of the building's existing ceramic roof tiles by replacing these tiles like-for-like in the refurbishment project.

Staff have now completed preliminary discussions with ARC over the implications of completing significant building works immediately adjacent to an active track, including the disruption to rail traffic, the disruption to building works and safety requirements for contractors working next to an active track.

It has been established that the track loop next to the active track could be utilized for the duration of the refurbishment. This would enable contractors to erect scaffolding on the platform to access the roof in order to replace the ceramic tiles like for like without impacting or working inside the track-side exclusion zone.

Staff believe that amalgamation of Stage 1 and Stage 2 should be completed concurrently to limit the disruption to the rail traffic and reduce the costs of compliance.

Background:

In August 2021 the Shire applied to the PTA excise portions of Crown Reserves 10325 (Lot 143) and 14197 (Lot 306) to create a new Crown Reserve with a designated purpose of 'Railway Heritage and Community Use'. This included the Shire to formally take over management of the building and land it currently leases from PTA except any portions within the freight corridor.

On 15 June 2023 Council decided to undertake a staged approach for the refurbishment of the Brookton Railway Station.

Consultation:

Brookton Railway Station PWG consulted on a regular basis with regards to the refurbishments.

Statutory Environment: Nil.

Relevant Plans and Policy:

In proceeding with the required works the purchase of goods and services will be conducted in accordance with Council Policy 2.36 – Procurement.

Financial Implications:

Council will meet the full cost of the works to the Railway Station. Funds will be made available in the 2023/24 Budget for this work.

Staging the restoration to the Brookton Railway Station in more manageable phases will have the following benefits to the Shire:

- Reduce upfront cost- Staging the project allows for the distribution of costs over time, reducing the immediate financial burden.
- Mitigated risk: Staging the project allows for ongoing evaluation and adjustment based

on the results and feedback from each phase.

- Increased control and oversight: Each stage of the project can be thoroughly evaluated and monitored, allowing for better control over the project's progress and outcomes.
- Enhanced stakeholder engagement: Staging the project provides an opportunity to engage stakeholders throughout the process, including community and regulatory bodies.

Risk Assessment:

Risk is assessed as high due to the Shire being able to provide the community with a safe and well-maintained environment.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This proposal relates to the Brookton 20, specifically aspirations:

- 14 – History, Heritage, Recreation and Culture
- 18 – Town Precinct

Comment: Nil

OFFICER’S RECOMMENDATION

That Council:

1. *accepts the risks associated with the presence of asbestos at the Brookton Railway Station in completing the transfer of Management of the Brookton Railway Station from the Public Transport Authority to the Shire of Brookton;*
2. *approves the replacement of the Brookton Railway Station ceramic roof tiles with similar modern ceramic roof tiles; and*
3. *approves:*

- a. Stage 1- Stabilise the building, replace the roof tiles and effect repairs to the exterior of the building; and**
 - b. Stage 2- Refurbish the platform area and platform fencing to limit access to the rail corridor from the platform;**
- of the Brookton Railway Station Refurbishment to be completed concurrently to minimise disruption to rail traffic and rail safety compliance costs.**

(Simple majority Vote required)

Attachments

Confidential Attachment 12.07.23.04A – 190722 -Brookton Station ARMP 2019

12.07.23.05 RFT-03/2023 – WEST BROOKTON BUSH FIRE BRIGADE BUILDING TENDER

File No:	
Date of Meeting:	20 July 2023
Location/Address:	York/Williams Road, Shire of Brookton
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Kevin DÁlton- Manager Projects
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider the selection of a building contractor to complete the design and construction of the West Brookton BFBB.

Description of Proposal:

The Shire of Brookton received 3 submitted tender submission for RFT-03/2023. The submitted tenders included:

Tenderer	Tendered Price	GST	Total
MGI Construction PTY LTD	\$898 481.98	\$89 848.19	\$988 330.17
Plantagenet Construction Group	\$1 040 659.00	\$104 065.90	\$1 144 724.90
Stallion Building Co Pty Ltd	\$822 022.61	\$82 202.26	\$904 224.87

Staff completed an assessment of the tenders received. This tender assessment is included at Confidential Attachment 12.07.23.05A.

The Officer's Recommendation is to select the tender of Stallion Building Co Pty Ltd for \$904 224.87 (GST Inclusive) as the preferred tender.

In general, Stallion Building Co Pty Ltd have completed their compliance criteria to a high standard and have achieved the highest ranking.

With endorsement by Council, staff will move to complete a contract with the preferred tenderer.

Background:

In November 2021 DFES approved funding for the design and construction of the West Brookton Bush Fire Brigade Building.

After consultation with members of the West Brookton Bush Fire Brigade, it was decided that the Road Reserve on York/Williams Road would be most centrally located for the construction of the BFBB.

The area was cleared on 11/04/2023 and all preliminary works were completed in preparation

of going to tender. Tender document was prepared and advertised on 03/06/2023 with a closing date of 30/06/2023.

Consultation:

Staff have completed onsite consultation with Seabrook Corporation. This consultation did not raise any heritage issues.

Consultation have started with South West Aboriginal Land and Sea Council regarding permits to continue with the development stage of the project. According to the *Aboriginal Cultural Heritage Act 2021* this parcel of land is within the a culturally significant area and rates as a Tier 3 activity.

Statutory Environment: Nil.

Relevant Plans and Policy:

In proceeding with the required works the purchase of goods and services will be conducted in accordance with Council Policy 2.36 – Procurement.

Financial Implications:

The Shire will be liable for the earth works portion of the tendered price which amounts to \$23,429.81 (GST Inclusive) and associated cost for the Permits under the new Cultural Heritage Act 202

Risk Assessment:

Construction Risk is possible in this tender and this will have a moderate impacts.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
	Almost Certain	Medium	High	High	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This proposal relates to the Emergency Services resources.

Comment: Nil

OFFICER'S RECOMMENDATION

That Council:

- 1. selects the tender of Stallion Homes Co Pty Ltd provided for the RFT 03/2023 West Brookton BFBB for a cost of \$822, 022.61 (GST Exclusive) as the preferred tender; and***
- 2. delegates to the Chief Executive Officer the authority to make minor amendments to the Scope of Works as required and any consequential changes to the Minor Works Contract.***

(Absolute majority Vote required)

Attachments

Confidential Attachment 12.07.23.05A - RFT 03/2023 Assessment Details

13.07.23 COMMUNITY SERVICES REPORTS**13.07.23.01 COMMUNITY CHEST FUNDING APPLICATION – ANNUAL GRANTS – JOEL BASSETT**

File No:	COM008
Date of Meeting:	20 July 2023
Location/Address:	N/A
Name of Applicant:	J Bassett
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate & Community
Authorising Officer:	Deanne Sweeney – Manager Corporate & Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider an application for local community member for assistance to travel to the National Hockey Championships in Tasmania.

Description of Proposal:

Joel Bassett is seeking Council’s consideration for a donation of \$500.00 (GST Exclusive) under the Community Chest Fund for assistance to travel as part of the Western Australian Boys 12 and Under Hockey Tea, to compete in the National Hockey Championships in Tasmania from 30 July to 4 August 2023.

The Community Chest Fund Application form is provided at Attachment 13.07.23.01A.

Joel Bassett’s application is supported because his selection as a member of the Hockey WA Under 12 Boys is a State, National or International representation in a sport program. The application to Council seeks funding assistance to cover travel (including flights), uniform and accommodation costs.

Background:

Policy 2.34 Community Funding and Donations Policy under section ‘Community Donations – Individual Donation’ allows a maximum of \$500 cash per financial year per individual. In accordance with the policy this funding can be used for travel or program attendance fees associated with participation in State, National or International representation in sport, arts, music or cultural programs.

Consultation:

There has been no consultation regarding this matter.

Statutory Environment:

Nil

Relevant Plans and Policy:

Policy 2.34 – Community Funding and Donations applies, with assessment against the relevant selection criteria detailed below:

Funding Category	Funding Amount	Guidelines
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Community Donations: Individual Donation	Maximum \$500.00 cash per financial year per individual. Maximum of \$500.00 per financial year for school-based individuals who are boarding away from their principle place of residence that is located in the Shire of Brookton	<ul style="list-style-type: none"> Funding can be used for travel program attendance fees associated with participation in State, National or International representation in sport, arts, music or cultural programs. Documented evidence of costs must be presented to the Shire as part of the application.
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Financial Implications:

The Community Chest has an allocation of \$20,000 in the 2023/24 Draft Budget.

Risk Assessment:

The risk in relation to this matter is assessed as “Low”.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This proposal relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

Specifically, the proposal relates to:

Function 24 Community Support

Action 24.1 – Support community group activities

Comment

Having a Brookton resident representing Western Australia at a national championship is a great achievement that is worthy of recognition, and by sponsoring Joel Bassett, Council is demonstrating support of Joel’s achievement. Furthermore, it is clear that Joel Bassett’s application aligns to the intent of Individual Donations section of Policy 2.34 – Community Funding and Donations.

OFFICER'S RECOMMENDATION

That Council grant approval for a \$500.00 (GST Exclusive) financial grant from the Community Chest Fund to be used as part payment towards travel, accommodation and uniform expenses for Joel Basset's National Hockey Championship.

(Simple majority Vote required)

Attachments

Attachment 13.07.23.01A - Community Chest Funding Application Form– Joel Bassett



Community Chest Fund Application Form

Post your completed application to:

PO Box 42, Brookton, WA 6306

Or deliver to:

Shire of Brookton, 14 White Street, Brookton

Alternatively email your application to:

mail@Brookton.wa.gov.au

Community Chest Fund

Application Form

Before completing the application form: Please ensure you have read the Shire of Brookton Community Funding and Donations Policy and that your application meets the criteria outlined in the funding category.

NAME OF ORGANISATION: Joel Bassett

CONTACT PERSON: Holly Bassett

POSITION: Mother

POSTAL ADDRESS: PO Box 132, Brookton WA 6306

PHONE: Click or tap here to enter text. **MOBILE:**

EMAIL:

ORGANISATION'S ABN: Click or tap here to enter text.

REGISTERED FOR GST? YES NO

IS YOUR ORGANISATION INCORPORATED? YES NO

NAME OF PROJECT OR EVENT: WA State School Sport 12s Boys Hockey team / National 12s Hockey Championships Hobart 2023

ESTIMATED START DATE: July 29, 2023

ESTIMATED COMPLETION DATE: August 5, 2023

REQUESTED COMMUNITY CHEST FUNDS: \$500.00

Please tick which funding category you are applying for			
Annual Grants		Community Donations	
<input type="checkbox"/>	Community & Strategic Partnership Grants	<input checked="" type="checkbox"/>	Individual Donation
<input type="checkbox"/>	Community Support Grants	<input type="checkbox"/>	Not for Profit Community groups member donation
<input type="checkbox"/>	Equipment Purchase Grant	<input type="checkbox"/>	Not for Profit Community Organisation Utilities Financial Assistance Donation

1. BRIEF DESCRIPTION OF PROJECT/EVENT:

National Hockey Championships - Boys 12 and Under Event.

2. WHAT WILL THE COMMUNITY CHEST FUNDS BE USED FOR?

To assist with payment of travel, accommodation and expenses associated with participation at the event.

3. HOW WILL YOUR PROJECT/EVENT BENEFIT THE BROOKTON COMMUNITY?

Boost morale and motivation for junior participants of all sports and inspire others to excel and aspire to compete at state and national level.

4. HOW DOES THIS PROJECT/EVENT ALIGN TO THE BROOKTON20

Performance & Knowledge - 9. Community Engagement - Brookton is a an empowered and resilient community. To be selected to represent WA is a huge honour and a reflection on the excellent training and coaching that Brookton Junior Hockey and Upper Great Southern Hockey has provided Joel.

Lifestyle & Community - 14. History, Heritage, Recreation and Culture - Brookton's culture enables a flourishing stop-over destination and a celebrated, and active, place to be. To have a past junior player represent WA shows the high calibre of sporting talent being nurtured in the junior ranks in the Brookton Hockey Club. Brookton is an active community as seen by the various sporting clubs available to the community.

5. HOW WILL THE PROJECT/EVENT BE ADVERTISED AND PROMOTED?

Facebook, Brookton Telegraph.

6. ACKNOWLEDGEMENT OF SHIRE OF BROOKTON SPONSORSHIP

It is a requirement of funding that the words "Sponsored by the Shire of Brookton" and the Shire's logo be displayed at your project/event.

Please advise the ways you will be able to acknowledge the Shire of Brookton's sponsorship:

- Display "Shire of Brookton" Logo: on your website and posters, in newspaper advertisements, on event signage, programs and flyers.
- Display the "Shire of Brookton" flag or banner at your event if possible. (Available from the Shire).
- Verbal announcements at the project/event.
- Other.

INCOME	\$	EXPENDITURE	\$
Applicant's cash contributions	\$2831.50	Materials	Click or tap here to enter text.
Sponsorship	\$750.00	Labour	Click or tap here to enter text.
Donations in cash	\$1000.00	Hire of Equipment	Click or tap here to enter text.
Other grants	Click or tap here to enter text.	Office/Administration	Click or tap here to enter text.
Catering Sales	Click or tap here to enter text.	Venue hire	Click or tap here to enter text.
Fees and Charges e.g. stalls	Click or tap here to enter text.	Advertising	Click or tap here to enter text.
Gate/Door entry fees	Click or tap here to enter text.	Catering Costs	Click or tap here to enter text.
		Entertainment	Click or tap here to enter text.
Other Income (Please List)	Click or tap here to enter text.	Other Expenditure (Please List)	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Uniform	565.50
Click or tap here to enter text.	Click or tap here to enter text.	Flights return Perth - Hobart	1195.00
Click or tap here to enter text.	Click or tap here to enter text.	Accommodation- National Championships Hobart	\$2821.00
Click or tap here to enter text.	Click or tap here to enter text.	Equipment	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Transport (Car Hire)	\$500.00
Total of Community Chest Funds requested in cash*	\$500.00	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Total of Community Chest Funds requested in-kind (e.g. Town Hall hire fee waived if applicable/required)	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.	Click or tap here to enter text.
TOTAL INCOME	\$5081.50	TOTAL EXPENDITURE	\$5081.50

YOUR INCOME MUST EQUAL YOUR EXPENDITURE

PLEASE INCLUDE SUPPORTING DOCUMENTATION (letters of support, quotes etc)

7. HAS YOUR ORGANISATION RECEIVED COMMUNITY CHEST FUNDING IN THE PREVIOUS FINANCIAL YEAR YES NO

HAS THE ACQUITTAL PROCESS BEEN COMPLETED? YES NO

IF YES, WHAT WAS THE AMOUNT AND WHAT WAS THE FUNDING FOR?

Click or tap here to enter text.

8. PLEASE LIST BELOW ANY IN-KIND CONTRIBUTIONS IF APPLICABLE (e.g. volunteer or donated labour, materials etc.) HOWEVER, DO NOT INCLUDE IN YOUR BUDGET ABOVE.

Click or tap here to enter text.

9. FUNDING CONDITIONS:

- I. The grant funds will be expended on the agreed project only.
- II. The Shire of Brookton's support of the project will be acknowledged in any advertising or promotional activities related to the project.
- III. Two invitations will be sent to the Shire of Brookton for your event or project.
- IV. The project will conform to all relevant Bylaws and Acts in force at the time.
- V. Any unexpended grant funds will be returned to the Shire of Brookton.
- VI. The funds must be expended and acquitted by 30th June of the financial year in which they are received.
- VII. Invoices and receipts for the expenditure of the Community Chest funds must be provided to Council within three months of the completion of your project/event along with a brief report on your event or project which includes copies of any advertisements, posters, programmes or newspaper coverage.

PLEASE ENSURE YOU HAVE READ THE ABOVE GRANT CONDITIONS BEFORE SIGNING BELOW:

Our organisation agrees to comply with the funding conditions set out above. I declare that I have been authorised to prepare and submit this application, and that the information presented is correct to the best of my knowledge. I understand that if Council approves the application, we will abide by the funding conditions set out above.

PRINT NAME: Holly Bassett

POSITION: Mother

SIGNATURE:



DATE: 20/06/2023



SCHOOL SPORT WA Inc.
105 Banksia Street, Tuart Hill WA 6000
Telephone: (08) 6318 5711
Email: school.sport@education.wa.edu.au
Website: www.schoolsportwa.com.au



**Department of
Education**

Thursday, 25 May 2023

Joel Bassett
PO Box 132
Brookton WA 6306

Dear Joel,

Congratulations on your selection in the **School Sport WA Hockey 12s Boys Team** to compete in **Hobart, TAS** from **Sun 30 July - Fri 4 August 2023**.

State representation is an honour and represents a significant stepping stone in the ultimate achievement of senior and national selection.

On behalf of **School Sport WA** and the **Department of Education** I would like to wish you all the best for the upcoming School Sport Australia National Schools Championships.

Yours sincerely,

Peter Smith
Manager, School Sport (Department of Education)
School Sport WA



Joel Bassett

May 2023

13.07.23.02 LEASE: 23 WHITTINGTON STREET, BROOKTON – BAPTISTCARE

File No:	HOU017 - 23 Whittington Street, Brookton
Date of Meeting:	20 July 2023
Location/Address:	23 Whittington Street, Brookton
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Gary Sherry – Chief Executive Officer
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

Council is to consider moving to terminate the periodic tenancy agreement for 23 Whittington Street, Brookton with Baptistcare to allow this premise to be utilised for Council employee housing.

Description of Proposal:

The Shire has upcoming requirements to be able to provide employee housing for vacant positions with Council.

In 2023 Council received the resignations of skilled staff in the positions of Aquatic Centre Manager and Works Coordinator. Both of the previous employees in these positions provided their own residential accommodation. Both positions require unique skills, experience or qualifications.

Council is currently employing an Aquatic Centre Manager whose permanent residence is Perth and will reside in Brookton during the pool season. A Works Coordinator is unlikely to be sourced within Brookton and surrounding communities and suitable staff accommodation is likely to be required.

Terminating the periodic tenancy agreement for 23 Whittington Street, Brookton, Brookton with Baptistcare to allow this premise to be utilised for Council employee housing.

Background:

Council entered in to lease arrangements for 3 residential properties with Baptistcare to provide staff accommodation associated with Kalkarni Residential Care facility in Brookton.

In relation to other residential tenancy arrangements:

- Council is in the process of entering into a new residential tenancy with an Aquatic Centre Manager at the residence at 8 Matthews Street Brookton. This process will be complete in the coming month or so, with occupation expected in September/October; and
- Council ended a tenancy agreement with Balco Pty Ltd for the residence at Unit 6, 28 Williams Street. Council's Manager Projects will take up this residence in August.

Statutory Environment:

Residential Tenancies Act 1987

The Shire utilises a proforma Residential Tenancy Agreement that complies with the Act.

Relevant Plans and Policy:

Council Policy "2.33 Employee And Community Housing: is relevant to this report.

Financial Implications:

The periodic lease of 23 Whittington Street provided an annual rental of \$15,600. With termination of the lease, this income will be forgone.

Risk Assessment:

Staff believe that the risk associated with the Officer's Recommendation are minor and unlikely to occur. Should Council wish to end the tenancy, this can be completed by 60 days' notice under a standard period tenancy agreement.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
	Almost Certain	Medium	High	High	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

While the proposal to terminate the residential tenancy will negatively impact the strategic objectives of supporting local industry, it does improve the ability of Council to provide residential accommodation to staff who provide community services.

Comment:

Currently Council has residential agreements with Baptistcare for three residences. Council provides four staff, soon to be six, with residential accommodation in Council owned premises. Given the general shortage of accommodation in Brookton and generally, Council should expect increased pressure to provide accommodation to both staff and private rentals.

OFFICER'S RECOMMENDATION

That Council terminate the residential tenancy for 23 Whittington Street with Baptistcare under the terms of the periodic tenancy agreement.

14.07.23 CORPORATE SERVICES REPORTS**14.07.23.01 REVIEW POLICY 2.8 RISK MANAGEMENT & RISK MANAGEMENT FRAMEWORK**

File No:	N/A
Date of Meeting:	20 July 2023
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

The Audit and Risk Committee considered the endorsement of proposed amendments to Policy 2.8 Risk Management and the Risk Management Framework following the Financial Management Review.

Description of Proposal:

As above.

Background:

Under Section 6.10 of the Local Government Act 1995 and Regulation 5(2) (c) of the Local Government (Financial Management) Regulations 1996 the Chief Executive Officer is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance, and report the results of the review to the Audit (and Risk) Committee. As part of this review it has been identified that some minor changes are required to Attachment 14.07.23.01B Policy 2.18 Risk Management and Attachment 14.07.23.01A Risk Management Framework. The relevant changes are identified in red text to reflect the changes.

The review identified a reference to the former standard AS/NZS ISO 31000:2009 in the framework, instead of the more recent standard AS/NZS ISO 31000:2018; and the Risk Management Policy 2.8 (as contained within the Framework) was last reviewed and amended in September 2021, however still referred to the former standard AS/NZS ISO 31000:2009.

The amended policy provides greater clarification to staff on Council and management's expectations regarding how they manage risks and ensuring compliance.

Consultation:

Consultation has occurred between Chief Executive Officer and Manager Corporate & Community.

Statutory Environment:

Local Government Act 1995 S6.14

Local Government (Financial Management) Regulations 1996

Work Health and Safety Act 2020

Relevant Plans and Policy:

There are a number of policies that align to the Risk Management Framework:

- Policy 2.2 Occupational Safety and Health
- Policy 2.5 Fit for Work
- Policy 2.8 Risk Management
- Policy 2.16 Significant Accounting Policies
- Policy 2.18 Use of Corporate Credit Cards
- Policy 2.19 Financial Reserves Policy
- Policy 2.29 Working from Home
- Policy 2.43 Internal Audit Charter

The recommendation proposes amendments to the existing Policy 2.8.

Financial Implications:

There are no known financial implications to the 2023/24 budget applicable to this policy.

Risk Assessment:

On assessment against the Risk Matrix table below, the risk in relation to the amended policy and framework is assessed as “Low”.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This item relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Brookton Corporate Business Plan <2032.

Specifically, the amended Policy supports the following Business Unit and Functions

19. Risk Management
 - 19.1 Review Risk Management Policy
 - 19.2 Perform risk assessments
 - 19.3 Implement risk mitigation measures

Comment

These documents are fundamental and essential to managing risk as part of governance and are fundamental to how the organisation is managed at all levels and will contribute to continuous improvement of management systems.

OFFICER'S RECOMMENDATION

That Council adopts:

- 1. the Shire of Brookton Risk Management Framework included at Attachment 14.07.23.01A; and**
- 2. Policy 2.8 Risk Management included at Attachment 14.07.23.01B.**

(Simple majority Vote required)

Attachments

Attachment 14.07.23.01A – Shire of Brookton Risk Management Framework (as amended)

Attachment 14.07.23.01B – Policy 2.8 Risk Management (as amended)



Risk Management Framework

Risk Management Policy &
Risk Management Procedures

June ~~October~~ 20~~19~~23
Version: 2.1

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Distribution List

Position - Organisation	Number of Copies
Shire President - Shire of Brookton	1
Chief Executive Officer - Shire of Brookton	1
Manager Corporate and Community – Shire of Brookton	1
Manager Infrastructure and Emergency Works – Shire of Brookton	1
Shire Councillors - Shire of Brookton	6
Local Emergency Management Committee (LEMC) – Shire of Brookton	4

Version Control

Version Number	Date	Amendment Details	Amended by
1	31/10/19	Version 1 created.	PCO
1	15/06/23	Version 2 - Reviewed in June 2023	MCC

References and related documents

The content of this document has been sourced from Shire of Brookton Policy 2.8 – Risk Management and AS/NZS 31000:20092018 - Risk Management Principles and Guidelines.

Document Title	Document Location
AS/NZS 31000:2009 Risk Management – Principles and Guidelines	G:\AA KEYWORD STRUCTURE\RISK MANAGEMENT\POLICY\ASNZS 31000200918 - Risk Management Principles and Guidelines—Extract
Shire of Brookton Business Continuity Plan	G:\AA KEYWORD STRUCTURE\RISK MANAGEMENT\PLANNING
Shire of Brookton Local Emergency Management Arrangements	G:\AA KEYWORD STRUCTURE\EMERGENCY SERVICES\PLANNING\EMERGENCY MANAGEMENT PLAN\ADM0158 - LOCAL EMERGENCY MANAGEMENT COMMITTEE (LEMC)
Shire of Brookton Emergency Plan	G:\AA KEYWORD STRUCTURE\OCCUPATIONAL SAFETY & HEALTH\EMERGENCY PLANS

Glossary

Term	Definition
Business Continuity Planning	A process which documents a plan to manage the realisation of risk, ensuring that the business can operate to the extent required in the event of an incident.
Consequence	The outcome or result of an incident.
Context	The circumstances that form the setting for an event, statement or idea, and in terms of which it can be fully understood.
Controls	Actions that can be taken to reduce the severity or likelihood of this risk occurring.
Framework	A set of components that provide a foundation.
Likelihood	Chance of something occurring
Risk	Effect of uncertainty on objectives.
Risk Appetite	The amount of risk an organisation is willing to take on in order to achieve its objectives
Risk Assessment	Combined process of risk identification, risk analysis and risk evaluation.
Risk Management	Coordinated activities to direct and control an organisation with regard to risk.
Risk Management Process	Systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.
Risk Owner	Staff member with the accountability and authority to manage a risk
Risk Rating	Risk priority based on consequence and likelihood assessments
Risk Register	Register of all identified risks, their consequences, likelihood, rating and treatments

Risk Management Policy

2.8 RISK MANAGEMENT

Directorate:	Executive		
Statutory Environment:	Occupation Safety and Health Act 1984 and 2005 amendments Work Health and Safety Act 2020 Occupational Safety and Health Regulations 1996, and 2005 amendments Work Health and Safety (General) Regulations 2022 AS/NZS 4360: 2004 Risk Management Local Government Audit Regulations - 17		
Council Adoption:	Date:	Oct 2016	Resolution #: 13.06.08.04
Last Amended:	Date:	Sept 2021	Resolution #: OCM 09.21-11
Review Date:	June 2023		

Purpose:

The Shire of Brookton's ("the Shire") Risk Management Policy documents the commitment and objectives regarding managing uncertainty that may impact the Shire's strategies, goals or objectives.

Policy:

It is the Shire's Policy to achieve best practice aligned with AS/NZS ISO 31000:~~2009~~ 2018 Risk management in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public.

Risk Management will form part of the strategic, operational, project and line management responsibilities and where possible, be incorporated within the Shire's Integrated Planning Framework.

The Shire's Senior Management Group will implement and communicate the Risk Management policy, objectives and procedures, as well as direct and monitor implementation, practice and performance.

Every employee, Elected Member, volunteer and contractor within the Shire is recognised as having a role in risk management.

Consultants may be retained at times to advise and assist in the risk management process or management of specific risks or categories of risk.

Definitions (from AS/NZS ISO 31000:~~2009~~ 2018):

- Risk means Effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product, or process).

- Risk Management means Coordinated activities to direct and control an organisation with regard to risk.
- Risk Management Process means systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

5

G:\AA KEYWORD STRUCTURE\RISK MANAGEMENT\PLANNING\Shire of Brookton Risk Management Framework

Objectives:

- Optimise the achievement of the Shire's vision, experiences, strategies, goals and objectives.
- Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- Enhance risk versus return within our risk appetite.
- Embed appropriate and effective controls to mitigate risk.
- Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- Enhance organisational resilience.
- Identify and provide for the continuity of critical operations.

Risk Appetite:

- The Shire defined its risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Procedures and are subject to ongoing review in conjunction with this policy.
- All organisational risks reported at a corporate level are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation's appetite and are to be noted within the individual risk assessment and approved by the CEO.

Roles, Responsibilities & Accountabilities:

Council's role with assistance from the Audit and Risk Committee is to –

- Review and approve the Shire's Risk Management Policy and Risk Assessment and Acceptance Criteria.
- Liaise with Office of the Auditor General in its assessment and reporting on financial statements and performance standards annually.
- Establish and maintain an Audit and Risk Committee under provisions of the *Local Government Act, 1995* with the charter to oversee the identification of relevant risks and associated actions of mitigation across all finance and operational areas.

The CEO is responsible for the allocation of roles, responsibilities and accountabilities. These are documented in the Risk Management Procedures (Operational Document).

Monitor & Review:

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

This policy will be kept under review by the Shire's Senior Management Group and will be formally reviewed by Council biennially.

Introduction

All organisations have internal and external factors and influences that make it uncertain as to whether or not they will achieve their objectives. Fundamentally, this uncertainty on the organisations objectives is called risk.

Everything an organisation does involves some form of risk. Risk is managed by anticipating, identifying, analysing and then deciding if it is an acceptable level of risk, or if actions can be taken to reduce it, to an acceptable level of risk.

This document presents the Shire's Risk Management Policy, processes and procedures which combine to form a tailored Risk Management Framework. This Framework outlines the Shires individual approach to incorporating these concepts at an organisational level.

Abiding by this framework will establish corporate governance, legislative and regulatory compliance balanced with the resources available whilst taking human and cultural factors into account.

The following flow chart (Figure 1) illustrates the relationships between the risk management principles, framework and process.

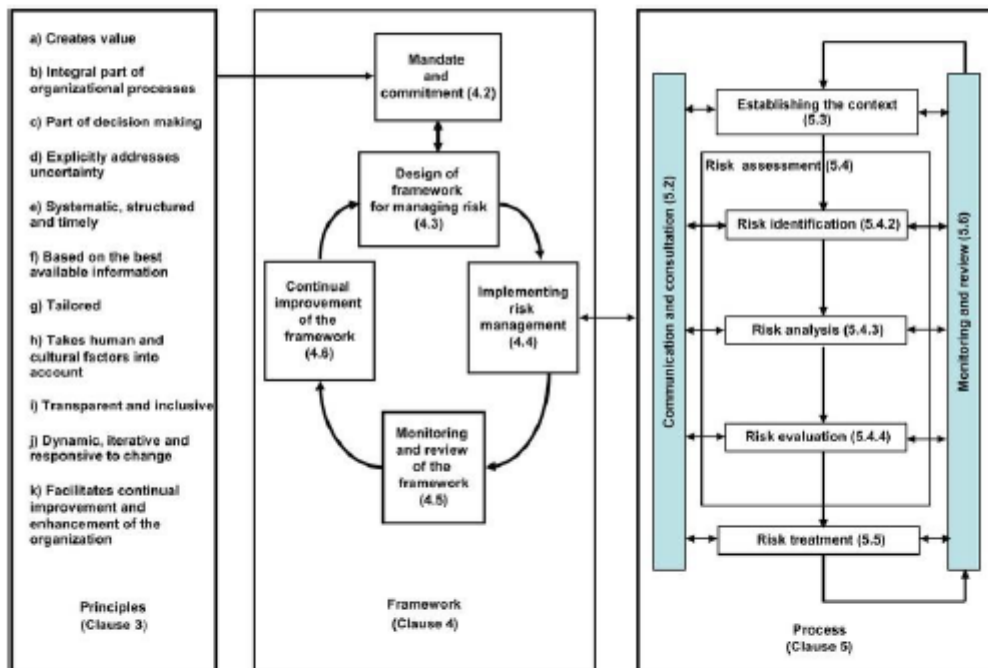


Figure 1: Relationships between the risk management principles, framework and process. (Source: AS/NZS 31000:2009)

Three Step Risk Governance Structure

First Step

Operational areas of the Shire are the first step in ensuring risks within their scope are:

- Identified
- Reported
- Assessed
- Managed
- Monitored

Each Business Unit is accountable for all activities within their scope and responsible for:

- Establishing and implementing appropriate processes and controls.
- Completing required documentation, analysis and review.

Second Step

The Senior Management Group are the Second Step in the risk management process. In addition to individual Business Unit responsibilities the Senior Management Group provide independent oversight of risk matters as required, co-ordination of the Shire's risk reporting for the CEO, Audit Committee and Council.

Third Step

The Third Step consists of external and internal audits to assess the effectiveness of the First and Second Steps.

Internal Audits will be conducted on control processes and procedures under direction from the CEO. The Audit and Risk Committee may provide input on the direction and scope of these audits.

External Audits are conducted by the Office of the Auditor General (AOG) as required by legislation. Results are reported to the CEO and Audit and Risk Committee, as well as external parties where applicable.

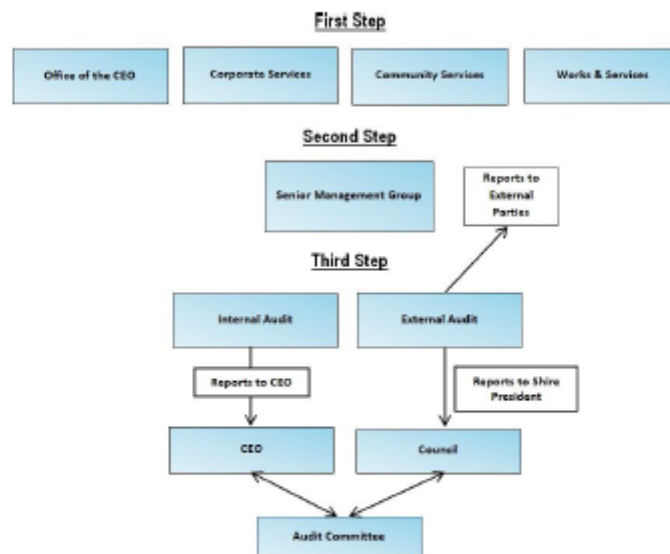


Figure 2: Three Step Governance Structure

Roles & Responsibilities

All staff need to be familiar with the application of the risk management process across their areas of responsibility.

Council

- Establish and maintain an Audit and Risk Committee.
- Facilitate resources, review and approve the Shire's Risk Management Policy and Framework.
- Liaise with Office of the Auditor General (AOG) to report on financial statements annually and the AOG is satisfied with measures being taken to mitigate risk.
- To review and consider any report or recommendation regarding the Risk Management Framework.

Audit Committee

- Oversee external and internal audit functions.
- Promote high level the transparency and accountability of the Shire's financial management systems and reporting.
- Manage the Shire's risk exposure.
- Drive a culture of continuous improvement, including adequacy of accounting, internal control, risk management, reporting and other financial management systems and practices.
- Liaise with the Office of the Auditor General (AOG) on all matters detailed in its Terms of Reference.
- Independently oversee all matters related to the conduct of external audits.

Chief Executive Officer (CEO)

- Ensure an effective risk management framework is implemented, applied and maintained across all Council functions.
- Allocate roles, responsibilities and accountabilities.
- Conduct internal audits as directed by the Audit and Risk Committee and as required by legislation.
- Make adequate resources available for risk management planning and implementation.
- Ensure Managers have the necessary knowledge and skills to effectively fulfil their risk management responsibilities.
- Perform regular risk management planning, review and where necessary training to effect mitigation.

Senior Management Group

- Liaise with Council and the Audit and Risk Committee on Risk Management matters.
- Review and report on the Shire's Risk Management Framework.
- Encourage, embrace and enhance a risk management culture within the Shire.
- Evaluate emerging risks, issues and topics with a pro-active approach to mitigation.
- Document risk management decisions and actions.
- Own and manage Risk Assessments at an organisational level.
- Incorporate the following risk items into Senior Management Meeting agendas:
 - New or emerging risks.
 - Review existing risks.
 - Control adequacy.
 - Outstanding issues and actions.

Process and Compliance Officer (PCO) – Risk Framework Owner

- ~~• Draft and implements governance procedures for the framework.~~
- ~~• Promote risk management within operational areas.~~
- ~~• Underpin reporting requirements to the CEO, Audit and Risk Committee and Council on all risk-related matters.~~
- ~~• Provide relevant tools and training.~~
- ~~• Identify and monitor risk related Key Performance Indicators (KPI's).~~
- ~~• Perform internal audit functions under direction from the Audit and Risk Committee and/or CEO.~~

Managers

- Direct, encourage and embrace risk management implementation and culture within work areas.
- Own, manage and report on risk issues, as required.
- Ensure emerging risks and related issues are addressed in a timely manner and suitable form.
- Establish and implement appropriate processes and controls with assistance of the PCO.
- Complete required documentation, analysis and review, including Risk Management Action Plans and Risk Acceptance forms.
- Ensure the inclusion of risks in the Shire's Risk Register.
- Identify and monitor risk related Key Performance Indicators (KPI's).
- Identify and re-evaluate risks as a minimum of annually.

Employees (and Contractors)

- Adhere to safe work practices and perform duties in a safe manner.
- Identify and report identified risk in areas of responsibility.
- Assist in development and effective implementation of risk management controls.
- Participate in and take any actions identified by the risk management process.

Risk Management Assessment Process

1. Establishing Context

The first step in the risk management process is to define the context within which risks are to be assessed. This establishes a start point to assess the risk against the Shire's Strategic, Operational and Project related objectives.

There are two key types of risk context:

Internal context may include the organisation's culture, process, structure and strategy. Management involves looking at the ways in which an organisation carries out its day to day business, operational activities and cultural factors, which are often changeable by the management structure.

External context may include political, legal, regulatory and social environment. Management involves looking at the environment within which an organisation operates, such as legal framework and changes not usually controlled by the organisation itself.

Risk is not limited to one category or factor as exposure can be varied and come from a variety of sources. Grouping risks into categories can assist in defining context and responsibility. See Appendix 3 – Control Effectivity Table and Risk Category Definitions.

2. Risk Assessment

All Business Units need to undertake Risk and Control Assessments on an ongoing basis. For Risk Assessment Template see Appendix 4.

It is important to consider the risks involved in pursuing or not pursuing an opportunity. All significant causes and consequences should be considered under this Framework.

Each Manager needs to ensure Risk Assessments are:

- Reflective of and relevant to the Shire's actual risk environment.
- Reviewed annually as a minimum.
- Completed in standard format aligned to this Framework.

Accordingly, each Manager is to perform the following:

- a) Risk Identification – means identifying sources of risk, areas of impact, events, opportunities, failure to innovate, their causes and potential consequences. The aim is to generate a list of risks based on those impacts or events.
- b) Risk Analysis – involves researching and understanding the risk and the influencing factors. It provides input to evaluation and decisions on the most appropriate action to be taken. The outcome of these assessment tools is called a Risk Rating.

The Risk Rating is determined by identifying the appropriate risk status on the Consequence and Likelihood Tables and applying these descriptor levels to the Risk Matrix. See Appendices 1 – Consequence Table and 2 – Likelihood Table, Risk Matrix and Risk Tolerance Table.

- c) Risk Evaluation – based on the Risk Rating it can be determined:
 - Treatment such as controls is required.
 - Existing controls are adequate.
 - The priority for treatment requires implementation.
 - The risk is acceptable with the decision being documented and status being monitored and reviewed annually as a minimum.
 - The risk is beyond acceptance level after implementation of controls.

3. Risk Treatment

Risk Treatment involves identifying one or more options to modify risks and determining how to implement options. Once implemented treatments can provide or modify efforts to control or mitigate the risk.

Treatment options or controls may include avoiding the risk entirely, accepting the risk to pursue an opportunity, removing the source of risk, changing the likelihood of occurrence, altering the consequence level, sharing the risk, retaining the risk by an informed decision and documenting the risk tolerance.

4. Risk Acceptance

Reasonable efforts should always be taken to reduce the risk. A lack of budgeted funds is not, in itself, sufficient justification to accept a risk.

The Shire will tolerate a certain "acceptance" level of risk. Risks rated low or moderate should be monitored in line with the relevant Business Unit processes and systems. See Appendix 2 – Likelihood Table, Risk Matrix and Risk Acceptance Table.

Risk Acceptance is a management decision to be made within authority levels. A Risk Acceptance Declaration must be made in writing and signed by the appropriate Manager on the bottom of the completed Risk Assessment form.

5. Communication and Consultation

Throughout the risk management process stakeholders should be identified, consulted and involved or informed of outcomes from the risk management process, where necessary.

Risk Management awareness and training will be provided to staff as part of the Occupational Safety and Health program, and included in new employee inductions.

6. Monitoring and Review

Risk Register

The ~~CEO PCO~~ will maintain the Shire's Risk Register. As risks are identified they are to be logged on the register as are the actions taken to respond to identified risks.

Key Performance Indicators

Key Performance Indicators (KPI's) are a measurable value which demonstrates how effectively core business objectives are being met. KPIs are not just arbitrary numbers, they express something strategic and measurable about what the organisation is trying to do, in this case monitoring trends in risk and validating treatments and controls.

When identifying KPI's the main points to ensure are that:

- Risk descriptions and casual factors are fully understood.
- The indicator is directly relevant to the risk or control.
- Predictive indicators are adopted wherever possible.
- Adequate coverage of monitoring risks and controls is provided.
- Quality data is received, documented, and used.

The trend of indicators is specifically used as an input to the Risk Assessment Template – Appendix 4.

Trend tolerances are set in accordance with the Shire's Risk Appetite. They may be set and agreed over three levels:

- **Green** – within appetite, no action required.
- **Amber** – indicator must be closely monitored, relevant controls set and implemented to bring the measure back within the green tolerance level.
- **Red** – beyond risk appetite. Indicator must be escalated to the CEO and Senior Management Group where appropriate actions are to be set and implemented to bring the measure back within acceptable appetite.

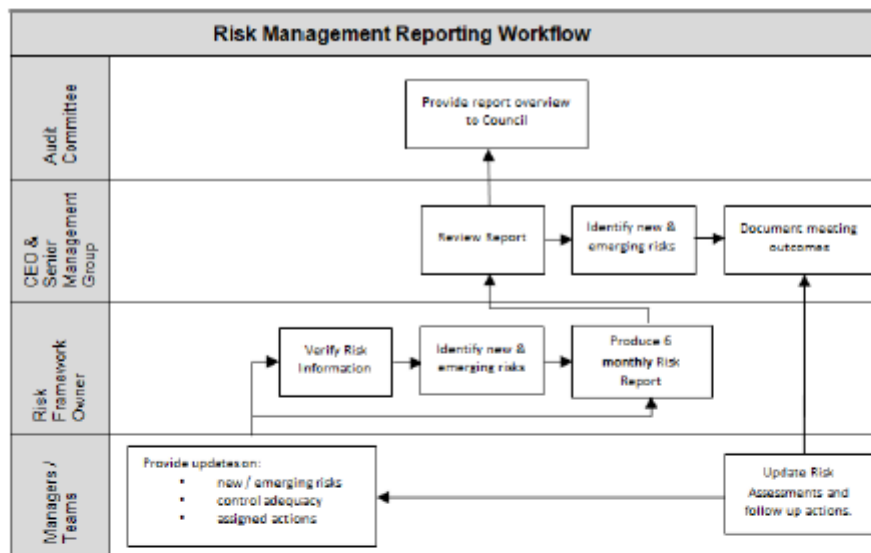
An example of a risk management KPI is to complete 'Take 5' assessments. These brief written assessments are designed to make the person undertaking them stop what they are doing, analyse the scene, take any available actions to mitigate the associated risks and document the circumstances before starting work.

Completed Take 5's can be counted and used as a KPI that these assessments are being carried out, hazards are being identified, addressed and reported. The resulting data can be captured and used to monitor the actual work environment.

Reporting

In addition to monitoring the performance of risk and hazard identification, reporting procedures and responsibilities, it is important to monitor the broader effectiveness of the framework to ensure it is continually being improved, creating value and effective in mitigating risk for the organisation. If the Framework is not fit for purpose it needs to be reported, addressed by the Senior Management Group and reviewed by the Audit and Risk Committee.

Individual documentation review anniversaries have been identified throughout the framework and should be included on the Risk Register and individual Risk Assessments and Risk Acceptance forms.



Appendix 1 - Consequence Table

RATING	PEOPLE	SERVICE DELIVERY	REPUTATION	COMPLIANCE	ASSETS	ENVIRONMENTAL	FINANCIAL
Insignificant	No injury, near miss, no impact on morale.	< 1 hour interruption to business or customers.	Some local complaints. Low or no media or political attention.	No regulatory or statutory impact.	Inconsequential damage.	Contained, immediately reversible impact managed by on site response.	\$0 - \$10,000
Minor	Minor First Aid treatment only. Negligible impact on morale or business.	< 1 day interruption to customers or business.	Minor community concern - no adverse effects. Some media or political attention.	Temporary non-compliance.	Minor damage rectified by routine internal procedures.	Minor impact, reversible in < 1 week by internal response.	\$10,000 to \$50,000
Moderate	Medical attention required. Lost time injury <30 Days. Short term effect on morale & business.	< 1 week day interruption to customers or business.	Significant community concern – minor adverse effects. Significant media or political attention.	Temporary non-compliance, minor penalties imposed.	Minor damage requiring external resources to rectify.	Moderate impact, potential to spread, can be reversed with intensive efforts.	\$50,000 to \$200,000
Major	Temporary disability Lost time injury >30 days. Significant impact on morale & business.	< 1 month interruption to customers or business. BCP activation.	Substantial community concern – adverse effects. Substantial media or political attention.	Non-compliance resulting in termination of service or substantial penalties.	Significant damage requiring internal & external resources to rectify.	Significant impact, likely to spread, danger of ongoing damage.	\$200,000 to \$500,000
Extreme	Major injury, permanent disability or fatality. Long term effect on morale & business.	> 1 month interruption to customers or business. BCP activation.	Irreparable damage to community or Shire reputation. Prolonged media or political attention.	Non-compliance results in litigation, criminal charges or significant damages or penalties.	Extensive damage requiring significant internal & external resources to rectify. Total loss of asset.	Major impact, irreversible damage.	> \$500,000

Appendix 2 – Likelihood Table, Risk Matrix and Risk Acceptance Table

Likelihood Table

Rating	Description	Frequency
Almost Certain	Event may be expected to occur in most circumstances	> once per year
Likely	Event may probably occur in most circumstances	At least once per year
Possible	Event should occur at some time	At least once in 3 years
Unlikely	Event could occur at some time	At least once in 10 years
Rare	Event may only occur in exceptional circumstances	< once in 15 years

Risk Matrix

Consequence	Insignificant	Minor	Medium	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Acceptance Table

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Appendix 3 – Control Effectivity Table and Risk Category Definitions.

Control Effectivity Table

Rating	Foreseeable	Description
Effective	Little scope for improvement.	Controls are operating as intended, aligned to Policies & Procedures, subject to ongoing maintenance & monitoring and being continuously reviewed and tested.
Adequate	Some scope for improvement.	Some inadequacies identified, controls are in place, being addressed and complied with and are subject to periodic review and testing.
Inadequate	Corrective action or improvement needed	Controls not operating as intended or do not exist, are not being addressed/complied with or have not been reviewed or tested for some time.

Risk Category Definitions

Risk Category	Examples	Responsible Business Unit
Teaching, training and learning	Insufficient implementation of risk management processes.	Executive (CEO)
Human Resources	Breaching employee regulations.	Executive (CEO)
Health and Safety	Documentation process not followed.	Executive (CEO)
Organisational Environment	Customer Service Charter failure	Executive (CEO)
Community Engagement	Public Notice undistributed	Community
Governance & Compliance	Noncompliance notice issued	Corporate
Financial	Invoices not paid in a timely manner.	Finance
Infrastructure	Inadequate maintenance activities	Infrastructure
IT & Record Keeping	System failure	Corporate
Ethics & Misconduct	Breach of Code of Conduct	Executive (CEO)
Procurement	Exceedance of authorisation limit	Corporate
Emergency Response	Inadequate incident response	Emergency

2.8 RISK MANAGEMENT				
Directorate:	Executive			
Statutory Environment:	<i>Occupation Safety and Health Act 1984 and 2005 amendments Work Health and Safety Act 2020 Occupational Safety and Health Regulations 1996, and 2005 amendments Work Health and Safety (General) Regulations 2022 AS/NZS 4360: 2004 Risk Management Local Government Audit Regulations - 17</i>			
Council Adoption:	Date:	Oct 2016	Resolution #:	13.06.08.04
Last Amended:	Date:	Sept 2021	Resolution #:	OCM 09.21-11
Review Date:	June 2023			

Purpose:

The Shire of Brookton's ("the Shire") Risk Management Policy documents the commitment and objectives regarding managing uncertainty that may impact the Shire's strategies, goals or objectives.

Policy:

It is the Shire's Policy to achieve best practice aligned with AS/NZS ISO 31000:~~2009~~ 2018 Risk management in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public.

Risk Management will form part of the strategic, operational, project and line management responsibilities and where possible, be incorporated within the Shire's Integrated Planning Framework.

The Shire's Senior Management Group will implement and communicate the Risk Management policy, objectives and procedures, as well as direct and monitor implementation, practice and performance.

Every employee, Elected Member, volunteer and contractor within the Shire is recognised as having a role in risk management.

Consultants may be retained at times to advise and assist in the risk management process or management of specific risks or categories of risk.

Definitions (from AS/NZS ISO 31000:~~2009~~ 2018):

- **Risk means** Effect of uncertainty on objectives.

Note 1: An effect is a deviation from the expected – positive or negative.

Note 2: Objectives can have different aspects (such as financial, health and safety and environmental goals) and can apply at different levels (such as strategic, organisation-wide, project, product, or process).

- **Risk Management means** Coordinated activities to direct and control an organisation with regard to risk.
- **Risk Management Process means** systematic application of management policies, procedures and practices to the activities of communicating, consulting, establishing the context, and identifying, analysing, evaluating, treating, monitoring and reviewing risk.

Objectives:

- Optimise the achievement of the Shire's vision, experiences, strategies, goals and objectives.
- Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- Enhance risk versus return within our risk appetite.
- Embed appropriate and effective controls to mitigate risk.
- Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- Enhance organisational resilience.
- Identify and provide for the continuity of critical operations.

Risk Appetite:

- The Shire defined its risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria. The criteria are included within the Risk Management Procedures and are subject to ongoing review in conjunction with this policy.
- All organisational risks reported at a corporate level are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation's appetite and are to be noted within the individual risk assessment and approved by the CEO.

Roles, Responsibilities & Accountabilities:

Council's role with assistance from the Audit and Risk Committee is to –

- Review and approve the Shire's Risk Management Policy and Risk Assessment and Acceptance Criteria.
- Liaise with Office of the Auditor General in its assessment and reporting on financial statements and performance standards annually.
- Establish and maintain an Audit and Risk Committee under provisions of the *Local Government Act, 1995* with the charter to oversee the identification of relevant risks and associated actions of mitigation across all finance and operational areas.

The CEO is responsible for the allocation of roles, responsibilities and accountabilities. These are documented in the Risk Management Procedures (Operational Document).

Monitor & Review:

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

This policy will be kept under review by the Shire's Senior Management Group and will be formally reviewed by Council biennially.

14.07.23.02 ADOPTION OF 2023-2024 BUDGET AND AMENDED FEES AND CHARGES

File No:	N/A
Date of Meeting:	20 July 2023
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	Nil
Voting Requirements:	Absolute Majority
Previous Report:	There is no previous meeting reference

Summary of Item:

Council is to consider formal adoption of their 2023/24 Budget, including imposition of rates and minimum payments, adoption of amended fees and charges, renaming and establishment of new reserve funds and the setting of Elected Member's fees.

Description of Proposal:

The draft 2023/24 Budget, included at attachment 14.07.23.02A under separate cover, includes:

- A total rate revenue increase of 6% in line with the Strategic Resource Plan;
- Fees and Charges have been increased by 5.00% (rounded). The list of Fees and Charges is included at attachment 14.07.23.02B.

Council has previously considered the 2023/24 Fees and Charges but attachment 14.07.23.02B. includes the following amended charges:

Schedule 10 – Community Amenities	Comment	Statutory/Council	GST	23/24 Fee
Rubbish Service Charge	3% Increase	Council	N/A	\$396.00
Asbestos burial	Unit per tonne to Per m ³	Council	\$8.00	\$88.00
Schedule 13 – Economic Services	Comment	Statutory/Council	GST	23/24 Fee
Telegraph Advertising - External community groups - An external community group is any group located outside of the Shire of Brookton		Council	\$9.09	\$100.00

- Waste management charges, including refuse site rates have increased by 5.00% and waste and recycling collection charges have increased by 3.00% and are itemised in the draft budget;
- Sewerage Rates have increased by 6%;
- A capital works programme totalling \$10,491,256 for investment in infrastructure, land and buildings, plant and equipment and furniture and equipment. A breakdown of the capital works programme is included at Attachment 14.07.23.02C.

In 2023/24 expenditure on building and road infrastructure are Council's major capital investment. Council's investment included in the draft 2023/24 Budget includes \$6,011,341 in building and \$2,634,253 in road projects.

Council will receive \$4,168,776 grant funding for roads and buildings including:

Funding Source	Amount	Projects
Regional Road Group	\$393,144	Roads
Operational Direct Grant	\$105,418	Roads
Roads to Recovery	\$314,214	Roads
Wheatbelt Secondary Freight Network	\$1,477,019	Roads
Department of Fire and Emergency Services (DFES)	\$1,204,765	Buildings
LRCI Phase 3	\$217,597	Buildings
Wheatbelt Development Commission	\$40,000	Buildings
LRCI Phase 4 Part A & B	\$402,799	Buildings
Cash-in-Lieu funds – Public Open Space	\$13,820	Buildings

- Asset disposals totalling \$261,223 in written down value. The draft 2023/24 Budget anticipates a combined loss on the sale of these assets of \$81,223. A breakdown of the asset disposals is included at Attachment 14.07.23.02D;
- New borrowings of \$600,000 to complete works to Brookton's Septic Tank Effluent Disposal (STED) infrastructure. These works include the relining and upgrading of pipework;
- Creation of new Council Reserve Funds:

Purpose	
Building & Facility	This reserve is for the construction, demolition, acquisition, renewal or upgrade of Shire owned Public and Community buildings and facilities.
Infrastructure	This reserve is for the construction and upgrade of roads, bridges, paths and water infrastructure within the Shire.
Waste	his reserve is to fund the compliant management and future rehabilitation of the Brookton Refuse Site.
Aged Housing	This reserve is to be used to fund any upgrades or major maintenance on the Independent Living Units.
Innovations & Development	This reserve is to fund innovative projects, identified in the Integrated Planning and Reporting (IPR) framework, to grow and develop the Shire of Brookton.

	To Building & Facility	To Infrastructure	To Waste	To Aged Housing	To Innovations & Development	To Plant & Vehicle
From Muni Building & Facility	\$508,351					
From Sport & Recreation	\$32,719					
From Land & Housing	\$1,785,748					
From Caravan Park	\$373,341					
From Kweda Hall	\$19,025					
From Railway Station	\$526,287					
From Cemetery	\$84,276					
From Water		\$65,683				
From Developer contribution	\$2,891					
From Aquatic Centre	\$387,599					
From Brookton Museum	\$48,777					
From Future Fund	\$2,079,358		\$365,266	\$400,000	\$943,043	\$418,772
From Road & Bridge		\$452,381				
From Townscape & Footpath		\$131,025				
From Cash Contingency		\$104,124	\$34,734			
From Innovation					\$2,056,957	
From Rehabilitation & Refuse			\$279,411			
Total Transfer	\$5,848,372	\$753,213	\$679,411	\$400,000	\$3,000,000	\$418,772

- An estimated surplus of \$1,502,728 brought forward from 30 June 2023. This surplus includes funds received in 2022/23 that are intended for expenditure in 2023/24 and the prepayment of Federal Financial Assistance Grants contributing to this surplus. The estimated surplus is unaudited and may change after adoption of the 2022/23 Budget. Any change will be addressed as part of a future budget review.
- Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 requires that Council adopt a percentage or value to be used in statements of financial

activity for reporting material variances against the adopted Budget. It is recommended that Council adopt a definition of significant (material) variances of \$10,000 or 10% (whichever the greater) as promoted by this regulation. In addition, the material variance limit should be applied to the total revenue expenditure for each Nature and Type classification and capital income and expenditure in the Statement of Financial Activity.

Council Policy 2.16 - *Significant Accounting Policies* requires amendment to modify depreciation periods used for classes of depreciable asset. The amended policy, with the relevant changes identified, is included in attachment 14.07.23.02E.

Background:

Council is required to formally adopt an annual budget to guide the functions and operations of the local government and enable it to raise revenue and deliver services to the community.

Consultation:

While no specific consultation has occurred on the draft 2023/24 budget, community consultation and engagement has previously occurred during development of the Strategic Community Plan from which the Corporate Business Plan was developed.

Extensive internal consultation has occurred between all Divisions and through briefings and workshops with elected members.

Statutory Environment:

The draft 2023/24 Budget document contains a number of items that require adoption by Council under the Local Government Act. They include:

1. As per Section 6.32 (1) of the *Local Government Act 1995*, Rates and Minimum Rates to be levied on all rateable property be as follows:

Valuation	Rate cents/dollar	Minimum Rate \$
Gross Rental Value	9.9300	885
Unimproved Value	0.7210	1,480

2. Section 6.35 (5) of the *Local Government Act 1995* requires that the Minister for Local Government’s approval be sought for the imposing of a minimum payment where the number of separately rated properties in the district on which a minimum payment is imposed is greater than 50%. This is not applicable to the Shire of Brookton in 2023/24;
3. Section 6.45 of the *Local Government Act* a 5.5% interest charge be levied on rates instalments, Deferred Pensioners Rates’ excluded;
4. Section 6.45 of the *Local Government Act* an administration charge of \$10 be levied for the second and each of the subsequent rates instalments;
5. Section 6.51 of the *Local Government Act* an 7% interest charge be levied on all overdue rates outstanding, Deferred Pensioners’ Rates excluded;

6. Section 6.32 (1) of the *Local Government Act* the Schedule of Rents, Leases and Charges as detailed in the budget document;
7. Section 67 of the *Waste Avoidance and Resource Recovery Act 2007* (WARR Act) provides for a local government to arrange for the proper disposal of waste, by making an annual charge per waste receptacle.
8. Section 66 of the of the *WARR Act 2007* provides for a local government to impose on rateable land an annual rate for the purpose of providing for the proper performance of all or any of the waste services it provides. Revenue raised from this charge is used to meet the operational costs of the Shire of Brookton’s Waste Disposal Site.
9. Section 64 (2) of the *Local Government (Financial Management) Regulations 1996* that the due date for instalments be set as follows:

Option – 2 instalments	
- 1 st instalment due date	04 September 2023
- 2 nd instalment due date	12 January 2024
Option – 4 instalments	
- 1 st instalment due date	04 September 2023
- 2 nd instalment due date	09 November 2023
- 3 rd instalment due date	12 January 2024
- 4 th instalment due date	18 March 2024
10. Section 6.16(3) of the *Local Government Act 1995* allows a local government to impose fees or charges with the adoption of the annual budget; and
11. Section 6.19 of the *Local Government Act 1995* requires a local government to give local public notice of any fees or charges it wishes to impose after adoption of the annual budget;
12. Regulation 34(5) of the *Local Government (Financial Management) Regulations, 1996* requires that Council adopt a percentage or value to be used in statements of financial activity for reporting material variances against the adopted Budget; and
12. Sections 40 and 41 of the *Health (Miscellaneous Provisions) Act, 1911* allow Council to raise rates to meet the costs of the collection and disposal of sewage.

Relevant Plans and Policy:

Council Policy 2.16 - Significant Accounting Policies includes, as the policy name suggests, the significantly accounting policies that are relevant to budget preparation.

Financial Implications:

A balanced budget for the 2023/24 financial year.

Risk Assessment:

The risk in relation to this matter is assessed as “Moderate” on the basis that if Council does not accept adoption of the 2023/24 Budget by 31 August 2023, by default the Shire will be deemed non-compliant in relation to the *Local Government Act, 1995* and the Australian

Accounting Standards and the ability to levy rates will be constrain Council’s cash flow and inhibit its ability to serve the Brookton community.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
	Almost Certain	Medium	High	High	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

The delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

18 Financial Control

18.1 Prepare annual budget/conduct statutory budget reviews.

18.4 Review/manage financial investments

18.5 Process rates, other revenues, timely payments

Comment:

It is recommended that Council, in accordance with the provisions of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopt the 2023/24 Budget as presented in separate attachments to this report.

OFFICER RECOMMENDATION

That Council, as detailed in the draft Shire of Brookton 2023/24 Budget included at Attachment 14.07.23.02A:

- Adopt Rates and Minimum Rates to be levied in 2023/24 on all rateable property of:***

Valuation	Rate cents/dollar	Minimum Rate \$
Gross Rental Value	9.9300	885.00
Unimproved Value	0.7210	1,480.00

- Set the following due dates for the payment of rates in full and the payment of rates by instalments – by either two or four instalments:***

Full payment 04 September 2023

Option 1 – 2 instalments

- **1st instalment due date** **04 September 2023**
- **2nd instalment due date** **12 January 2024**

Option 3 – 4 instalments

- **1st instalment due date** **04 September 2023**
- **2nd instalment due date** **09 November 2023**
- **3rd instalment due date** **12 January 2024**
- **4th instalment due date** **18 March 2024**

3. **Adopt an interest rate of 5.5% where the owner has elected to pay rates through an instalment option, other than rates and charges attributable to a property owned by an entitled pensioner/senior under the Rates and Charges (Rebates and Deferments) Act 1992**

4. **Adopt an instalment administration charge where the owner has elected to pay rates through an instalment option of \$10.00 for each instalment after the initial instalment is paid;**

5. **Adopt an interest rate of 7%, calculated daily, for rates, charges and the costs of proceedings to recover outstanding rates and charges that remain outstanding after becoming due and payable, other than rates and charges attributable to a property owned by an entitled pensioner/senior under the Rates and Charges (Rebates and Deferments) Act, 1992;**

6. **Allow Special Payment Arrangements to be made with the Shire for those ratepayers who may be unable to pay in full or according to the instalment plans offered. An administration fee of \$25.00 is to be applied on each special payment arrangement. Penalty interest of 7% per annum, from and including the 36th day from the issue of the rates notices, will be applied to the outstanding balance until the account is paid in full. The Council authorises the CEO to make Special Payment Arrangements with ratepayers for the payment of general rates, emergency services levy, sewerage charges and rubbish charges during the 2023/24 financial year.**

7. **The following rate concession in relation to the adopted 2023/24 Annual Budget:**

“That a rate concession be granted to property owners where a contiguous property crosses a Shire boundary, resulting in a portion of that property being assessed at a calculated rate. The concession will be calculated by deducting the amount that would otherwise be payable on the relevant property if it were continuously rated by the relevant neighbouring Shire from the amount that has been assessed and/or paid in the current year with Council.”

8. **Adopt an interest rate of 7% per annum, calculated daily, on amounts of emergency services levy which remain unpaid after 35 days from the issue date of the original rate notice, or the due date of an instalment;**

9. **The following General and Minimum rates in relation to Waste Management charges:**

Valuation	Rate cents/dollar	Minimum Rate \$
Gross Rental Value	0.0001	64.00
Unimproved Value	0.0002	64.00

10. **Adopt the following fees and charges in relation to kerbside waste and recycling collection:**
 - a. **Residential –weekly single 240L waste bin and single fortnightly recycling bin kerbside collections – \$396.00 per annum**
 - b. **Commercial – weekly single 240L waste bin – \$396.00 per annum**
 - c. **Each additional weekly bin collection – \$396.00 per annum**

11. **Set the following elected member meeting attendance fees and allowances and expense rates:**

a. Presidents Meeting Fee	\$400.00 per meeting
b. Councillor Meeting Fee	\$200.00 per meeting
c. Committee Meeting Fee	\$100.00 per meeting
d. President’s Allowance	\$1,500.00 per annum
e. Deputy President’s Allowance	\$375.00 per annum
f. Working/Advisory Groups	\$50.00 per meeting
g. Regional Road Group	\$100.00 per meeting
h. WALGA Zone Meeting	\$100.00 per meeting
i. External Committees	\$50.00 per meeting
j. Travel (as per Salary and Allowances Tribunal)	\$0.91 per km

12. **Adopt the following sewerage charges to be imposed on all properties in the Brookton Town Site that are capable of being connected to the sewerage scheme:**
 - a. **Sewerage residential – 6.7908 cents in the dollar, minimum \$567.00 per property**
 - b. **Sewerage Commercial – 12.6577 cents in the dollar, minimum \$1,155.00 per property**
 - c. **Sewerage Vacant - \$374.00 per property**
 - d. **Sewerage Non-rateable (Category 2) - \$1,802.00 (minimum) per property**
 - e. **Sewerage Non-rateable (Category 4) - \$619.00 (minimum) per property**
 - f. **Sewerage Non-rateable (Category 5) - \$917.00 (minimum) per property**
 - g. **Sewerage Non-rateable (Category 6) - \$1,357.00 (minimum) per property**

13. **Adopt the value of +/- \$10,000 or 10% whichever is the greater as the minimum amount for reporting material variances for the 2023/24 financial year.**

14. **Adopt the amended Council Policy 2.16 – Significant Accounting Policies, as included at attachment 14.07.23.02E.**

15. **Establish the Building and Facility Reserve, Infrastructure Reserve, Waste Reserve, Aged Housing Reserve and Innovations & Development Reserve with;**

Purpose	
Building & Facility	This reserve is for the construction, demolition, acquisition, renewal or upgrade of Shire owned Public and Community buildings and facilities.
Infrastructure	This reserve is for the construction and upgrade of roads, bridges, paths and water infrastructure within the Shire.
Waste	his reserve is to fund the compliant management and future rehabilitation of the Brookton Refuse Site.
Aged Housing	This reserve is to be used to fund any upgrades or major maintenance on the Independent Living Units.
Innovations & Development	This reserve is to fund innovative projects, identified in the Integrated Planning and Reporting (IPR) framework, to grow and develop the Shire of Brookton.

16. ***Adopt the amended Fees and Charges included at attachment 14.07.23.02B with the 2023/24 Budget; and***
17. ***Adopt the Revenue and Expenditure as detailed in the draft 2023/24 Budget.***

(Absolute Majority required)

Attachments

- Attachment 14.07.23.02A – Draft Statutory Budget including Fees & Charges (included Separately)
- Attachment 14.07.23.02B – 2023 – 24 Fees & Charges (as amended)
- Attachment 14.07.23.02C –Capital Expenditure 2023 – 24 Draft Budget
- Attachment 14.07.23.02D – Asset disposals 2023 – 24 Draft Budget
- Attachment 14.07.23.02E – Council Policy 2.16 - *Significant Accounting Policies* (as amended)

SHIRE OF BROOKTON FEES AND CHARGES 2023/24						
Account Code	Statutory/ Council	Particulars	Unit	2023/24 Excluding GST	GST	2023/24 Including GST
SCHEDULE 04 - GOVERNANCE						
PHOTOCOPYING FEES						
		<i>Statutory Documents No GST</i>				
		<i>Other Charges Incl GST</i>				
I114010.139	C	Photocopying				As per CRC Printing charges
OTHER ADMINISTRATION						
I042010.139	C	Lost Keys	Per Key	\$63.64	\$6.36	\$70.00
RATES & PROPERTY						
I031020.108	C	Rates Account Enquiry (Orders & Requisitions)	per enquiry		Exempt- D81	\$165.00
Added to Assessment	C	Rates Special Arrangement Administration Fee	per assessment		Exempt- D81	\$25.00
I031020.109	C	Debt Recovery - Debt Clearance Letter	per enquiry	\$53.64	\$5.36	\$59.00
I042010.139	C	Rate Book (Printed or Electronic) * Before purchase a statutory declaration must be made stating that it will not be copied, used for any commercial purpose, and/or provided to any other person	per roll	\$88.18	\$8.82	\$97.00
I031020.109	C	Certificate of Title Search Fee	per enquiry		Yes	At Cost
FREEDOM OF INFORMATION ACT 1992 CHARGES						
		Statutory – Freedom of Information Regulations 1993 Sch 1				
I042010.139	S	Application Fee	Per application		Exempt- D81	\$30.00
I042010.139	S	Staff Time dealing with FOI application	Per Hour (pro rata)		Exempt- D81	\$30.00
I042010.139	S	Photocopying for FOI Applications	Per A4 page		Exempt- D81	\$0.20
I042010.139	S	Charge for delivery, packaging and postage	Per application		Exempt- D81	Actual Cost
	C	Council and Committee Meeting Agendas and Minutes	By email		N/A	No Charge
I042010.139	C		Hard copy		N/A	As per CRC Printing charges
	C		Hard Copy at Council Meeting		N/A	No Charge
SCHEDULE 05 - LAW, ORDER AND PUBLIC SAFETY						
Offences against the Bush fires Act (Bush Fire Act 1954)						
I051010.118	C	Installation of Fire Break	Cost Recovery		GST Included	Cost Recovery
I051010.118	C	Hazard Reduction Burns	Per Hour	\$172.73	\$17.27	\$190.00
ANIMAL CONTROL						
DOG REGISTRATION LICENSE FEES						
All registrations expire on 31 October each year						
		No refund for death of dog for any time period				
		Statutory – Dog Act 1976 - Dog Regulations 2013	Registrations paid after 31 May each year are discounted by 50%			
I052010.111	S	Unsterilised Dog	1 year		Exempt- D81	\$50.00
I052010.111	S		3 Year		Exempt- D81	\$120.00
I052010.111	S		For Life		Exempt- D81	\$250.00

I052010.111	S	Sterilised Dog	1 year		Exempt- D81	\$20.00
I052010.111	S		3 Year		Exempt- D81	\$42.50
I052010.111	S		For Life		Exempt- D81	\$100.00
I052010.111	S	Working Dogs (droving or caring for stock)	1 year, 3 year or For Life		Exempt- D82 81	25% (of the fee that would otherwise be payable) of Full Registration
I052010.111	S	Dog Registration Concessions: Pensioner Concession Card Holders - Half Fee	Entitled to a discount of 50% of registration fees		Exempt- D81	Entitled to a discount of 50% of registration fees
I052010.111	S	Dog Registration Concessions: Pensioner Concession Card Holders 23/24 Spay it Forward pet desexing program - Sterilised Dog	For Life		N/A	\$0.00
I052010.111	S	Application to keep more than 2 dogs			Exempt- D81	\$124.00
DOG IMPOUND FEES						
		Statutory – Dog Act 1976 - Dog Regulations 2013				
I052010.117	C	Seizure and impounding of dog		\$98.18	\$9.82	\$108.00
I052010.117	C	Maintenance of dog in pound	Per day of part thereof - weekday	\$40.91	\$4.09	\$45.00
I052010.117	C		Per day of part thereof - weekend	\$127.27	\$12.73	\$140.00
I052010.117	C	Destruction of dog		\$117.27	\$11.73	\$129.00
		(Dogs will not be released from the pound unless licence and pound fees paid)				
I052010.117	C	Surrender of Dog			N/A	NIL
I052010.111	S	Kennel Fees (as per s27 of the Dog Act)	Per Establishment		Exempt- D81	\$200.00
I052010.117	S	Modified Penalties as per Shire of Brookton Dogs Local Law 2001	Penalties listed individually		Exempt- D81	
CAT REGISTRATION FEES						
		Statutory - Cat Act 2011- Cat Regulations 2012	All Cats Must be Sterilised (except breeding cats)			
		No refund for death of cat for any time period				
I052010.111	S	Cat - Sterilised	1 year		Exempt- D81	\$20.00
I052010.111	S		3 Year		Exempt- D81	\$42.50
I052010.111	S		For Life		Exempt- D81	\$100.00
I052010.111	S	Approval to Breed Cats	Per breeding cat (male or female)		Exempt- D81	\$100.00
		Cat Registrations: Pensioner (Holding concession card)	Entitled to a discount of 50% of registration fees			
I052010.111	S	Registration after 31 May in any year, for that registration year			Exempt- D81	50% of fee payable otherwise
I052010.111	S	Cat Registration Concessions: Pensioner Concession Card Holders 23/24 Spay it Forward pet desexing program - Sterilised Cat	For Life		N/A	\$0.00
I052010.111	S	Annual registration for approval or renewal of approval to breed cats (per cat)			Exempt- D81	\$100.00
SCHEDULE 07 - Health						
Statutory - Food Act 2008, Food Regulations 2009						
I072010.139	C	Food Business/Premises - Registration (Food Act s.140)	Per Registration		Exempt- D81	\$121.00

I072010.139	C	Food Inspections - Annual Fee	Annual Fee		Exempt- D81	\$121.00
I072010.139	C	Lodging House Registration Fee	Per Registration	\$195.45	\$19.55	\$215.00
I072010.139	C	Lodging House Inspection Fee	Annual Fee	\$119.09	\$11.91	\$131.00
I072010.139	C	Skin Penetration/Tattoo Establishment Registration Fees	Per Registration	\$248.18	\$24.82	\$273.00
I072010.139	C	Skin Penetration/Tattoo Establishment Annual Inspection Fees	Annual Fee	\$195.45	\$19.55	\$215.00
I072010.139	C	Piggery Registration Fee	Per Registration	\$248.18	\$24.82	\$273.00
I072010.139	C	Piggery Annual Inspection Fee	Annual Fee	\$195.45	\$19.55	\$215.00
I072010.139	C	Offensive Trade Registration Fee	Per Registration	\$296.36	\$29.64	\$326.00
I072010.139	C	Offensive Trade Annual Inspection Fee	Annual Fee	\$248.18	\$24.82	\$273.00
I072010.139	C	Pop-Up Shop Fee	Per Day	\$10.91	\$1.09	\$12.00
I072010.139	C	Pop-Up Shop Fee	Annual Fee	\$119.09	\$11.91	\$131.00
SCHEDULE 09 - Housing						
		Maximum set by Planning and Development Regulations 2009 (Part 7 - Local Government Planning Charges) Sch 2				
I091010.126	C	Private Rental of Shire Housing	Per Market Rental			Market Rental
SUNDRY DEBTORS	C	Building Maintenance Fee *	Per Hour Plus Materials @ Cost	\$89.09	\$8.91	\$98.00
		*(Private works for community groups, not for profit organisations and Shire service providers)				
SCHEDULE 10 - COMMUNITY AMENITIES						
TOWN PLANNING						
		Fees for planning services - refer to WA Planning Commission Fees				
I104010.129	S	Determination of Development Application	< or = \$49,999 value			\$147.00
I104010.129	S		>\$50,000 and < or = \$499,999			0.32% of estimated development cost
I104010.129	S		>\$500,000 and < or = \$2.49M		Exempt- D81	\$1,700.00 + 0.257% for every \$1 >\$500,001
I104010.129	S		>\$2.5M and <\$4.99M		Exempt- D81	\$7,161.00 + 0.206% for every \$1 >\$2.5M
I104010.129	S		>\$5M and < or = \$21.49M		Exempt- D81	\$12,633.00 + 0.123% for every \$1 >\$5M
I104010.129	S		>\$21.5M		Exempt- D81	\$34186.00
I104010.129	S	Determination of Development Application where the development has commenced or been carried out			Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S	Determination of an Extractive Industry Application			Exempt- D81	\$739.00
I104010.129	S	Determination of an Extractive Industry Application where the development has commenced or been carried out			Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S	Provision of a Subdivision Clearance	< or = 5 lots		Exempt- D81	\$73.00 per lot
I104010.129			> 5 lots and < or = 195 lots		Exempt- D81	\$73.00 per lot for first 5 lots then \$35.00 per lot
I104010.129	S		> 195 lots		Exempt- D81	\$7393.00
I104010.129	S	Application for Approval of Home Occupation	Initial Fee		Exempt- D81	\$222.00
I104010.129	S		Renewal Fee		Exempt- D81	\$73.00

I104010.129	S	Application for Approval of Home Occupation where home occupation has commenced	Initial Fee		Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S		Renewal Fee		Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S	Application for Change of use or for change or continuation of a non-conforming use where development is not occurring, where change of use has commenced or been carried out			Exempt- D81	\$295.00
I104010.129	S	Application for Change of use or for change or continuation of a non-conforming use where development is not occurring, where change of use has commenced or been carried out			Exempt- D81	Applicable fee plus an additional penalty that is twice the applicable fee
I104010.129	S	Issue of Zoning Certificate			Exempt- D81	\$73.00
I104010.129	S	Reply to Property Settlement Questionnaire			Exempt- D81	\$73.00
I104010.129	S	Issue of Written Planning Advice			Exempt- D81	\$73.00
I104010.129	C	Local Planning scheme amendment proposals and structure plans	Basic	\$2644.55	\$264.45	\$2909.00
I104010.129	C		Standard	\$3130.91	\$313.09	\$3444.00
I104010.129	C		Complex	\$4500.91	\$450.09	\$4951.00
I104010.129	C	Extractive Industry Licence	Initial Application		Exempt- D81	\$515.00
I104010.129	C		Renewal Application		Exempt- D81	\$257.00
I104010.129	C		Annual Fee		Exempt- D81	\$131.00
I104010.129	C	Permanent Road Closure Process	Per Closure Process	\$248.18	\$24.82	\$273.00
I104010.129	C	Printing of Building/Planning documents		\$18.18	\$1.82	\$20.00
CEMETERY						
I105010.115	C	Funeral Director's Licence (Annual)			Exempt- D81	\$113.00
I105010.115	C	Single funeral permit			Exempt- D81	\$81.00
I105010.115	C	Application for Monumental Mason's Licence			Exempt- D81	\$81.00
I105010.115	C	Interment	Monday to Friday	\$797.27	\$79.73	\$877.00
I105010.115	C		Weekend/Public Holidays/RDOs	\$1199.09	\$119.91	\$1319.00
I105010.115	C	Re-opening Grave with a Headstone (over and above interment charge) Note: headstones & Monuments MUST be removed before grave re-opening.	Council will not remove headstones/monuments.	\$499.09	\$49.91	\$549.00
I105010.115	C	Interment of Ashes in Grave (over and above re-opening grave with headstone)		\$160.91	\$16.09	\$177.00
I105010.115	C	Purchase of Grant of Right of Burial	Valid for 25 years	\$160.91	\$16.09	\$177.00
I105010.115	C	Permission to Erect headstone		\$90.00	\$9.00	\$99.00
I105010.115	C	Exhumation fee		\$499.09	\$49.91	\$549.00
I105010.115	C	Application for Pre-Need Grant Right of Burial	Valid for 25 years	\$160.91	\$16.09	\$177.00
		Niche Wall		\$0.00	\$0.00	
I105010.115	C	Interment - single compartment		\$160.00	\$16.00	\$176.00
I105010.115	C	Interment - double compartment (1st Interment)		\$310.00	\$31.00	\$341.00
I105010.115	C	Interment - double compartment (2nd Interment)		\$158.18	\$15.82	\$174.00
I105010.115	C	Ashes removal - exhumation		\$158.18	\$15.82	\$174.00
I105010.115	C	Reservation of Niche	Valid for 25 years	\$158.18	\$15.82	\$174.00

REFUSE/RUBBISH DISPOSAL						
I101010.120	C	Replacement Bin	Per Bin		GST Included	At cost
I101010.120	C	General Waste	Per tonne	\$33.64	\$3.36	\$37.00
I101010.120	C	Green Waste	Per tonne	\$33.64	\$3.36	\$37.00
I101010.120	C	Asbestos burial	Per m ³	\$80.00	\$8.00	\$88.00
I101010.120	C	Asbestos burial	Minimum disposal cost	\$80.00	\$8.00	\$88.00
I101010.120	C	Building rubble	Per tonne	\$33.64	\$3.36	\$37.00
I101010.120	C	Car bodies	Each	\$33.64	\$3.36	\$37.00
	C	Uncontaminated sand or fill				No Charge
I101010.120	C	Disposal of septic waste (from within SoB boundaries)	Per 2000 litres or part thereof	\$69.09	\$6.91	\$76.00
I101010.120	C	Disposal of septic waste (from outside of SoB boundaries)	Per 2000 litres or part thereof	\$293.64	\$29.36	\$323.00
I101010.120	C	Contractor/Commercial/Government Agencies	Per m ³	\$59.09	\$5.91	\$65.00
I101010.120	C	Contractor/Commercial/Government Agencies	Per tonne	\$59.09	\$5.91	\$65.00
I101010.120	C	Tip Access outside of opening hours (24 hrs notice)	Per Hour (min charge 1 hour)	\$108.18	\$10.82	\$119.00
I101010.120	C	Trailer Mounted Skip Bin (for events)	Per Collection	\$24.55	\$2.45	\$27.00
I101010.120	C	Cardboard Recycle Bins	Per Collection	\$108.18	\$10.82	\$119.00
I101010.120	C	Townsite Residential Bulk Rubbish Pickup Service		\$52.73	\$5.27	\$58.00
Rates	C	Rubbish Service Charge				\$396.00
Rates	C	Refuse Site Rate - UV				\$64.00
Rates	C	Refuse Site Rate - GRV				\$64.00
I102010.139	S	Application to install waste water treatment system	Per application		Exempt- D81	\$118.00
I102010.139	S	Permit to use waste water treatment system	Per application		Exempt- D81	\$118.00
SCHEDULE 11 - RECREATION AND CULTURE						
PUBLIC BUILDING HIRE FEES - Per Council Policy 2.25 Hall Hire & 2.24 Fees and Charges for Community Facilities and Active Reserves						
Commercial - are activities run by private companies - this includes CBH, Silverchain and Baptistcare (includes MRWA, Wheatbelt Dev Comm, the School/Education Department etc)						
Private Functions - are functions organised by individuals - birthday parties, funerals etc.						
Community Groups - are groups that are run by volunteer committees.						
		Bonds (Refundable)				
I013010.134	C	Bond - No Alcohol		\$250.00	Exempt	\$250.00
I013010.134	C	Bond - With Alcohol		\$500.00	Exempt	\$500.00
I111011.116	C	Clean/Damage Cost Recovery (per Policy 2.25)	at cost plus 15% admin fee		GST Included	Per Council policy
		MEMORIAL HALL				
		Entire Facility				
I111011.116	C	Commercial/State Government & Other Agencies	Flat Daily Rate (6am to 12 midnight)	\$248.18	\$24.82	\$273.00
I111011.116	C	Private Function	Flat Daily Rate (6am to 12 midnight)	\$148.18	\$14.82	\$163.00

I111011.116	C	Private Function	Flat Hourly Rate (excluding weekend hire)	\$22.73	\$2.27	\$25.00
I111011.116	C	Community Group	Flat Daily Rate (6am to 12 midnight)	\$38.18	\$3.82	\$42.00
I111011.116	C	Community Group	Flat Hourly Rate	\$6.36	\$0.64	\$7.00
		WB EVA PAVILION				
		Entire Facility (Excluding the Gymnasium)				
I111012.116	C	Commercial/State Government & Other Agencies	Flat Daily Rate (6am to 12 midnight)	\$315.45	\$31.55	\$347.00
I111012.116	C	Private Function	Flat Daily Rate (6am to 12 midnight)	\$157.27	\$15.73	\$173.00
I111011.116	C	Private Function	Flat Hourly Rate (excluding weekend hire)	\$22.73	\$2.27	\$25.00
I111012.116	C	Community Group	Flat Daily Rate (6am to 12 midnight)	\$57.27	\$5.73	\$63.00
I111012.116	C	Community Group	Flat Hourly Rate	\$10.91	\$1.09	\$12.00
		Community Room (Northern end of Pavilion) - Shared Use of Kitchen				
I111012.116	C	Commercial/State Government & Other Agencies	Flat Daily Rate (6am to 12 midnight)	\$114.55	\$11.45	\$126.00
I111012.116	C	Commercial/State Government & Other Agencies	Flat Hourly Rate	\$24.55	\$2.45	\$27.00
I111012.116	C	Private Function	Flat Daily Rate (6am to 12 midnight)	\$52.73	\$5.27	\$58.00
I111012.116	C	Private Function	Flat Hourly Rate	\$12.73	\$1.27	\$14.00
I111012.116	C	Community Group	Flat Daily Rate (6am to 12 midnight)	\$20.00	\$2.00	\$22.00
I111012.116	C	Community Group	Flat Hourly Rate	\$4.55	\$0.45	\$5.00
		RECREATION GROUND OVAL				
I113010.116	C	Hire of Oval per day (up to 24hrs)	Flat Daily Rate	\$133.64	\$13.36	\$147.00
I113010.116	C	Hire of Oval per hour	Flat Hourly Rate	\$31.82	\$3.18	\$35.00
		Bond (refundable)				
I113010.134	C	Gym Key Bond		\$70.00	Exempt	\$70.00
		Adult				
I113010.139	C	Adult Membership - 3 Month	3 months	\$86.36	\$8.64	\$95.00
I113010.139	C	Adult Membership - 6 Month	6 months	\$152.73	\$15.27	\$168.00
I113010.139	C	Adult Membership - 1 Year	1 year	\$229.09	\$22.91	\$252.00
		Junior (Under the age of 18 but over the age of 12 years)				
I113010.139	C	Junior Membership - 3 Month	50% of Adult Fee	\$42.73	\$4.27	\$47.50
I113010.139	C	Junior Membership - 6 Month	50% of Adult Fee	\$76.36	\$7.64	\$84.00

I113010.139	C	Junior Membership - 1 Year	50% of Adult Fee	\$114.55	\$11.45	\$126.00
		Seniors - Concession Card Holders				
I113010.139	C	Concession Membership - 3 Months	50% of Adult Fee	\$42.73	\$4.27	\$47.50
I113010.139	C	Concession Membership - 6 Months	50% of Adult Fee	\$76.36	\$7.64	\$84.00
I113010.139	C	Concession Membership - 1 Year	50% of Adult Fee	\$114.55	\$11.45	\$126.00
		Group Fees:				
I113010.139	C	Commercial Activities/State Government & Other Agencies	Per Session *	\$25.45	\$2.55	\$28.00
		* Session is any period up to 1.5 hours; run by a qualified instructor, and not more that one session allowed between 5.00pm and 9.00pm per day.				
		COMMUNITY GROUP CONTRIBUTIONS				
I113010.124	C	Football Club	Per Annum	\$1370.00	\$137.00	\$1507.00
I113010.124	C	Cricket Club	Per Annum	\$724.55	\$72.45	\$797.00
I113010.124	C	Hockey Club	Per Annum	\$724.55	\$72.45	\$797.00
I113010.124	C	Netball Club	Per Annum	\$342.73	\$34.27	\$377.00
I113010.124	C	Mixed Night Netball (per Session)	Per Session	\$36.36	\$3.64	\$40.00
I113010.124	C	Tennis Club	Per Annum	\$1384.55	\$138.45	\$1523.00
		Sporting Club Fees Include:	Provided that:			
		1. The use of the Oval/Courts for home game fixture;	1. Bookings are made for every use;			
		2. The use of the change rooms for training nights and home game fixtures;	2. The buildings and facilities are left clean as per the Conditions of Use, including playing surfaces; and			
		3. The use of the facilities for home game fixture;	3. That all damage or faults are reported.			
		4. Three (3) free additional function hires which includes wind-ups or meetings.				
		* Playgroup hire fees include Pavilion use only (not Oval/Courts/Change rooms etc)				
COMMUNITY BUS HIRE						
I113010.113	C	Full Hire *	Per Km	\$0.86	\$0.09	\$0.95
I113010.113	C	Minimum Hire *	Minimum	\$40.00	\$4.00	\$44.00
I113010.113	C	Cleaning Charges	Per 15 minutes or part thereof	\$21.82	\$2.18	\$24.00
I113010.113	C	Minimum Cleaning Charge	Minimum	\$47.73	\$4.77	\$52.50
I113010.113	C	Trailer Hire (per use)		\$39.09	\$3.91	\$43.00
		* Vehicle is provided with a full tank of fuel and must be returned in the same condition.				
I043010.134	C	Bond (refundable)			Exempt	\$350.00
SWIMMING POOL						
		Entrance Fees				
I112010.128	C	Children (aged 5-17)		\$2.73	\$0.27	\$3.00
I112010.128	C	Seniors - Concession Card Holder		\$1.82	\$0.18	\$2.00
I112010.128	C	Adults (18+ years)		\$3.64	\$0.36	\$4.00
I112010.128	C	Spectators				Free
		Season Tickets				

I112010.128	C	Single		\$90.91	\$9.09	\$100.00
I112010.128	C	Family		\$178.18	\$17.82	\$196.00
LIBRARY FEES						
I114010.139	C	Replacement of membership card		\$5.45	\$0.55	\$6.00
I114010.139	C	Lost/Damaged item				Cost + 20%
I114010.139	C	Late Fee / Fines	(Max. charge \$2.00)			25c per day
SCHEDULE 13 - ECONOMIC SERVICES						
BUILDING FEES In accordance with Building Regulations 2012 and as amended from time to time						
Statutory - Building Services (Complaint Resolution and Administration) Act 2011 & Regulations 2011						
I134010.112	S	Certified applications for a Building Permit Class 1 & 10	Minimum Fee \$110.00		Exempt- D81	0.19% of Cost of Construction
I134010.112	S	Certified applications for a Building Permit Class 2 to 9	Minimum Fee \$110.00		Exempt- D81	0.09% of Cost of Construction
I134010.112	S	Uncertified Building Application	Minimum Fee \$110.00		Exempt- D81	0.32% of Cost of Construction
I134010.112	S	Application for a Demolition Permit Class 1 & 10	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application for a Demolition Permit Class 2 to 9	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application to extend Building or Demolition permit per storey	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application for an Occupancy Permit - completed building	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application for a Temporary Occupancy Permit - incomplete building	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application for modification of an Occupancy Permit for additional use of a building on a temporary basis	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application for an Occupancy Permit for a permanent change of the building use classification	Minimum Fee \$110.00		Exempt- D81	\$110.00
I134010.112	S	Application for a Occupancy Permit or Building Approval Certificate for registration of Strata Scheme, plan of re-subdivision	Based on number of units. Minimum Charge \$107.70		Exempt- D81	\$11.60 for each strata unit.
I134010.112	S	Application for an Occupancy Permit - unauthorised building work	Minimum Fee \$110.00		Exempt- D81	0.18% of Cost of Construction
I134010.112	S	Application for a Building Approval Certificate - unauthorised building work	Minimum Fee \$110.00		Exempt- D81	0.38% of Cost of Construction
I134010.112	S	Application to replace an Occupancy Permit for an existing building			Exempt- D81	\$110.00
I134010.112	S	Application for a Building Approval Certificate for an existing building - authorised building work			Exempt- D81	\$110.00
I134010.112	S	Application to extend the time which an Occupancy Permit of Building Approval Certificate has effect			Exempt- D81	\$110.00
I134010.112	S	Amendment of Building Permits			Exempt- D81	\$110.00
Building Services Levy						
0L01258	S	Building Permit or Demolition Permit > or = \$45,000			Exempt- D81	0.137% of value of the work
0L01258	S	Building Permit or Demolition Permit < \$45,000			Exempt- D81	\$61.65
0L01258	S	Occupancy Permit			Exempt- D81	\$61.65
0L01258	S	Building Approval Certificate			Exempt- D81	\$40.50
0L01258	S	Unauthorised Building Work > or = \$45,000			Exempt- D81	0.274% of value of the work
0L01258	S	Unauthorised Building Work <\$45,000			Exempt- D81	\$123.30

0L01258	S	BCITF Fee - all building permits > or = \$20,000			Exempt- D81	0.2% Cost of Construction (incl GST)
I134010.139	S	Mandatory Private Swimming pool inspection fee	Inspected every 4 years/Max Fee \$58.45		Exempt- D81	\$58.45
TOWN PLANNING FEES						
I122030.160	C	Rural Street Address	Application Fee	\$190.91	\$19.09	\$210.00
I132010.114	S	Application for grant or renewal of licence	Application Fee	\$181.82	\$18.18	\$200.00
CARAVAN PARK						
Powered Site Per Van						
I132010.114	C	Per Night	Nightly	\$30.00	\$3.00	\$33.00
I132010.114	C	Per Week	Weekly	\$177.27	\$17.73	\$195.00
I132010.114	C	Per Night - Concession Card Holder	Nightly	\$26.36	\$2.64	\$29.00
I132010.114	C	Per Week - Concession Card Holder	Weekly	\$152.73	\$15.27	\$168.00
I132010.114	C	Caravan Club - powered site - per van	Per Night	\$24.55	\$2.45	\$29.00
Unpowered Site Per Van						
I132010.114	C	Per Night	Nightly	\$25.45	\$2.55	\$28.00
I132010.114	C	Per Week	Weekly	\$148.18	\$14.82	\$163.00
I132010.114	C	Per Night - Concession Card Holder	Nightly	\$20.00	\$2.00	\$22.00
I132010.114	C	Per Week - Concession Card Holder	Weekly	\$119.09	\$11.91	\$131.00
I132010.114	C	Caravan Club - unpowered site - per van	Per Night	\$20.00	\$2.00	\$22.00
Camping (grassed area)						
I132010.114	C	Per Night	Nightly	\$21.82	\$2.18	\$24.00
I132010.114	C	Per Night - Concession Card Holder	Nightly	\$20.00	\$2.00	\$22.00
I132010.114	C	Shower usage only	Per shower	\$10.91	\$1.09	\$12.00
I132010.114	C	Washing machine	Per use	\$3.64	\$0.36	\$4.00
I132010.114	C	Dryer	Per use	\$5.45	\$0.55	\$6.00
Chalets						
I132010.114	C	2 Bedroom (sleeps 4) self contained chalet unit (Linen included)	Per Night	\$176.36	\$17.64	\$194.00
I132010.114	C	2 Bedroom (sleeps 4) self contained chalet unit (Linen included)	Per Week	\$1060.00	\$106.00	\$1166.00
I132010.114	C	2 Bedroom (sleeps 5) self contained chalet unit (Linen included)	Per Night	\$186.36	\$18.64	\$205.00
I132010.114	C	2 Bedroom (sleeps 5) self contained chalet unit (Linen included)	Per Week	\$1117.27	\$111.73	\$1229.00
I132010.114	C	1 Bedroom (sleeps 2) self contained chalet unit (Linen included)	Per Night	\$129.09	\$12.91	\$142.00
I132010.114	C	1 Bedroom (sleeps 2) self contained chalet unit (Linen included)	Per Week	\$763.64	\$76.36	\$840.00
I132010.114	C	Replacement Key	Per Key	\$30.00	\$3.00	\$33.00
I132010.114	C	Caravan Park - Cancellation Fees - Chalets (minimum of 24 hours notice to be given to avoid fee)	1 Nights accommodation cost			1 Nights accommodation cost
Caravan Park - Chalet Cleaning/damage (extra cleaning required)						
I132010.114	C		Minimum charge	\$48.18	\$4.82	\$53.00
I132010.114	C		Per 15 minutes or part thereof	\$21.82	\$2.18	\$24.00
I132010.114	C	Caravan Park - Chalet Items: broken/damaged/replacement				Cost plus 20%
I132010.114	C	After hours call out fee (lost key etc.)		\$86.36	\$8.64	\$95.00

Note: Caravan Park Bookings (Chalets) must be paid in FULL prior to arrival						
STANDPIPE WATER						
I136010.127	C	Standpipe Water - 20mm Community Standpipe (low flow)	Per Kilolitre	GST Free		\$5.60
I136010.127	C	Standpipe Water - 50mm Community Standpipe (high flow)	Per Kilolitre	GST Free		\$15.00
I136010.127	C	Standpipe Water - Happy Valley Bore Field- non-potable water	Per Kilolitre	\$9.09	\$0.91	\$10.00
COMMUNITY RESOURCE CENTRE						
Advertising Rates - Telegraph - All fees charged are valid per financial year						
GR0004.191	C	B&W	Full Page	\$36.36	\$3.64	\$40.00
GR0004.191	C		Half page	\$22.73	\$2.27	\$25.00
GR0004.191	C		Quarter page	\$13.64	\$1.36	\$15.00
GR0004.191	C	External community groups - An external community group is any group located outside of the Shire of Brookton	Max 2 Pages B&W	\$45.45	\$4.55	\$50.00
GR0004.191	C	External community groups - An external community group is any group located outside of the Shire of Brookton	Max 2 Pages Colour	\$90.91	\$9.09	\$100.00
GR0004.191	C	Colour advertising (any size)	Any size	\$68.18	\$6.82	\$75.00
GR0004.191	C		Community Group	\$40.91	\$4.09	\$45.00
GR0004.191	C	Club Notes	Max 2 Pages B&W	N/A		No Charge
GR0004.191	C	B & W Business Card	6 Months, 12 Editions	\$38.64	\$3.86	\$42.50
GR0004.191	C	B & W Business Card	Single entry	\$4.55	\$0.45	\$5.00
GR0004.191	C	Brookton Telegraph - Tradies 1/4 page advertising (24 editions - financial year)	Each	\$313.64	\$31.36	\$345.00
GR0004.191	C	Yearly Subscription	Includes P&H	\$100.00	\$10.00	\$110.00
GR0004.191	C	Brookton Telegraph	Each	\$0.91	\$0.09	\$1.00
GR0004.191	C	Brookton Telegraph - Wholesale	Each	\$0.82	\$0.08	\$0.90
GR0004.191	C	Telegraph Advertising Gold Tier Sponsorship - Includes • Front cover banner per edition • 1 x A4 colour page per edition • 1 x B & W A4 page per edition • 24 hard copy editions	Per Financial year	\$2181.82	\$218.18	\$2400.00
GR0004.191	C	Telegraph Advertising Silver Tier Sponsorship - Includes • 1 x B & W A4 page per edition • 24 x colour logo on back page • 24 x 1/4 page advert on trades and business page • 24 hard copy editions	Per Financial year	\$1227.27	\$122.73	\$1350.00
GR0004.191	C	Telegraph Advertising - Bronze Tier Sponsorship - Includes • 24 x B & W 1/2 page per edition • 24 business cards	Per Financial year	\$472.73	\$47.27	\$520.00
GR0004.191		Facebook Marketing				
GR0004.191	C	Facebook Poster and Scheduled Post		\$22.73	\$2.27	\$25.00
GR0004.191		Printing & Administration Services				
GR0004.191	C	B&W Single Sided	A4	\$0.45	\$0.05	\$0.50
GR0004.191	C		A3	\$0.91	\$0.09	\$1.00
GR0004.191	C	B&W Double Sided	A4	\$0.91	\$0.09	\$1.00
GR0004.191	C		A3	\$1.36	\$0.14	\$1.50
GR0004.191	C	Colour Single Sided	A4	\$0.91	\$0.09	\$1.00
GR0004.191	C		A3	\$1.82	\$0.18	\$2.00

GR0004.191	C	Colour Double Sided	A4	\$1.36	\$0.14	\$1.50
GR0004.191	C		A3	\$2.27	\$0.23	\$2.50
GR0004.191	C	Photo Paper	6x4	\$0.91	\$0.09	\$1.00
GR0004.191	C	Photo Paper	A4	\$1.82	\$0.18	\$2.00
GR0004.191	C	Laminating	A4	\$2.27	\$0.23	\$2.50
GR0004.191	C	Laminating	A3	\$3.18	\$0.32	\$3.50
GR0004.191	C	Binding	Small (1-20pages)	\$6.82	\$0.68	\$7.50
GR0004.191	C	Binding	Large (20+ pages)	\$11.36	\$1.14	\$12.50
GR0004.191	C	Folding Machine	100 pages	\$13.64	\$1.36	\$15.00
GR0004.191	C	VHS to DVD		\$11.36	\$1.14	\$12.50
GR0004.191	C	Community Directory	A4	\$9.09	\$0.91	\$10.00
GR0004.191	C	Directory Advert/Sponsorship	A4 Full Colour Page	\$227.27	\$22.73	\$250.00
GR0004.191	C	Directory Advert/Sponsorship	1/2 Page Full Colour Page	\$118.18	\$11.82	\$130.00
GR0004.191	C	Directory General Business Listing	N/A	\$45.45	\$4.55	\$50.00
GR0004.191	C	Directory Club /Special Interest/Community Group	1/4 Page Feature	\$45.45	\$4.55	\$50.00
GR0004.191	C	Scanning & email	Any size - per page	\$0.91	\$0.09	\$1.00
GR0004.191	C	Scanning extra page	Any size - per page	\$0.18	\$0.02	\$0.20
GR0004.191	C	Scanning & email including Admin	Any size - per page	\$2.73	\$0.27	\$3.00
GR0004.191	C	Secretarial Services	P/hour	\$22.73	\$2.27	\$25.00
GR0004.191	C	Secretarial Services	P/30 Min	\$13.64	\$1.36	\$15.00
GR0004.191	C	Secretarial Services	P/15 Min	\$9.09	\$0.91	\$10.00
GR0004.191	C	Secretarial Services	Under 15 Min	\$4.55	\$0.45	\$5.00
GR0004.191	C	Old Time Motor Show advertising - B&W/C Printed material & Facebook		\$2272.73	\$227.27	\$2500.00
		Room & Video Conference Hire				
GR0004.191	C	Room	1 Hour	\$22.73	\$2.27	\$25.00
GR0004.191	C		Half Day	\$45.45	\$4.55	\$50.00
GR0004.191	C		Full Day	\$68.18	\$6.82	\$75.00
GR0004.191	C	Room with video conferencing	1 Hour	\$31.82	\$3.18	\$35.00
GR0004.191	C		Half Day	\$54.55	\$5.45	\$60.00
GR0004.191	C		Full Day	\$77.27	\$7.73	\$85.00
		Exam Facilitation				
GR0004.191	C	Exam room hire	Per hour	\$45.45	\$4.55	\$50.00
GR0004.191	C	Exam Invigilation	Per hour	\$45.45	\$4.55	\$50.00
		Equipment Hire				
GR0004.191	C	Projector & Screen	Per session	\$45.45	\$4.55	\$50.00
GR0004.191	C	PA System	Per session	\$18.18	\$1.82	\$20.00
GR0004.191	C	Whiteboard	Per session	\$18.18	\$1.82	\$20.00

		Courses				
GR0004.191	C	Community Events, Training & Programs				At cost +20%
SCHEDULE 14 - OTHER PROPERTY AND SERVICES						
PLANT HIRE (Per Hour - Ex Yard)						
NB:						
All plant is to be operated by Shire Staff - Dry hire is not available for private works.						
SUNDRY DEBTOR	C	Front End Loader	Weekday	\$168.18	\$16.82	\$185.00
SUNDRY DEBTOR	C	Front End Loader	Weekend	\$190.91	\$19.09	\$210.00
SUNDRY DEBTOR	C	Grader	Weekday	\$207.27	\$20.73	\$228.00
SUNDRY DEBTOR	C	Grader	Weekend	\$227.27	\$22.73	\$250.00
SUNDRY DEBTOR	C	Multi Tyred Roller	Weekday	\$200.00	\$20.00	\$220.00
SUNDRY DEBTOR	C	Multi Tyred Roller	Weekend	\$220.00	\$22.00	\$242.00
SUNDRY DEBTOR	C	Backhoe	Weekday	\$190.91	\$19.09	\$210.00
SUNDRY DEBTOR	C	Backhoe	Weekend	\$213.64	\$21.36	\$235.00
SUNDRY DEBTOR	C	Tip Truck (Canter)	Weekday	\$184.55	\$18.45	\$203.00
SUNDRY DEBTOR	C	Tip Truck (Canter)	Weekend	\$207.27	\$20.73	\$228.00
SUNDRY DEBTOR	C	Tip Truck (Tandem)	Weekday	\$213.64	\$21.36	\$235.00
SUNDRY DEBTOR	C	Tip Truck (Tandem)	Weekend	\$236.36	\$23.64	\$260.00
SUNDRY DEBTOR	C	Bobcat	Weekday	\$130.00	\$13.00	\$143.00
SUNDRY DEBTOR	C	Bobcat	Weekend	\$150.91	\$15.09	\$166.00
SUNDRY DEBTOR	C	Utility	Weekday	\$184.55	\$18.45	\$203.00
SUNDRY DEBTOR	C	Utility	Weekend	\$207.27	\$20.73	\$228.00
SUNDRY DEBTOR	C	Tree Planter	Weekday	\$50.00	\$5.00	\$55.00
SUNDRY DEBTOR	C	Tree Planter	Weekend	\$61.82	\$6.18	\$68.00
SUNDRY DEBTOR	C	Cub Cadet Slasher	Weekday	\$123.64	\$12.36	\$136.00
SUNDRY DEBTOR	C	Cub Cadet Slasher	Weekend	\$144.55	\$14.45	\$159.00
SUNDRY DEBTOR	C	Labourer	Weekday	\$89.09	\$8.91	\$98.00
SUNDRY DEBTOR	C	Labourer	Weekend	\$111.82	\$11.18	\$123.00
SUNDRY DEBTOR	C	Water Truck	Weekday	\$184.55	\$18.45	\$203.00
SUNDRY DEBTOR	C	Water Truck	Weekend	\$207.27	\$20.73	\$228.00
SUNDRY DEBTOR	C	Street Sweeper Tow Behind	Weekday	\$50.00	\$5.00	\$55.00
SUNDRY DEBTOR	C	Street Sweeper Tow Behind	Weekend	\$61.82	\$6.18	\$68.00
SUNDRY DEBTOR	C	Toro - Mower	Weekday	\$130.00	\$13.00	\$143.00
SUNDRY DEBTOR	C	Toro - Mower	Weekend	\$151.82	\$15.18	\$167.00
PURCHASE OF MATERIALS						
SUNDRY CREDITOR	C	Gravel (compacted & removed from property)	Per cubic metre	\$1.82	\$0.18	\$2.00
SUNDRY CREDITOR	C	Sand	Per cubic metre	\$1.32	\$0.13	\$1.45
SUNDRY CREDITOR	C	Clay	Per cubic metre	\$1.05	\$0.10	\$1.15
Statutory fees are subject to change. The Shire of Brookton reserves the right to charge in accordance with any changes.						

SHIRE OF BROOKTON
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024

Particulars	GL Account Number	Job Number	Job Cost Account	Cost Accounts Agree	Balance Sheet Category	Balance Sheet Description (Asset Class)	Budget 2023/24	Source of Funds						
								Borrowings	Grants/Contributions	Restricted	Reserves	Proceeds on Sale of Assets	Municipal Funds	
Governance														
<i>Administration</i>														
CAPEX - ELECTRONIC EQUIPMENT	E042520	ELECCAP	E042520	Y	9232	Furniture & Equipment	\$ 21,000.00				\$ 21,000			
IT INFRASTRUCTURE	E042520	ITINFCAP	E042520	Y	9232	Furniture & Equipment	\$ 7,448.00						\$ 7,448	
ADMINISTRATION OFFICE - CHAMBERS & ADMINISTRATION	E042510	ADMINCAP	E042510	Y	9230	Buildings	\$ 29,500.00							\$ 29,500
Law, Order & Public Safety														
<i>Fire Prevention Brigades (ESL)</i>														
WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AMENITIES (SHED)	E054510	WBSHEDCAP	E054510	Y	9230	Buildings	\$ 621,850.00		\$ 548,101		\$ 73,749			\$ -
EAST BROOKTON BFB SHED	E054510	EBSHEDCAP	E054510	Y	9230	Buildings	\$ 756,664.00		\$ 656,664		\$ 100,000			\$ -
<i>Emergency Management</i>														
PURCHASE PLANT & EQUIPMENT - BRMP & CESM	E055530				9234	Plant & Equipment	\$ 72,116.00				\$ 25,000	\$ 25,000	\$ 22,116	\$ 22,116
							\$ 1,450,630.00	\$ -	\$ 1,204,765	\$ -	\$ 198,749	\$ 25,000	\$ 22,116	\$ 22,116
Community Amenities														
<i>Sewerage</i>														
SEWERAGE PIPE RELINING/UPGRADE	E102541	SEWPIPE	E102541	Y	9254	Infrastructure - Sewerage	\$ 600,000.00	\$ 600,000						\$ -
<i>Town Planning Brookton</i>														
TOWNSCAPE - ROBINSON ROAD	E104510	ROBICAP	E104510	Y	9230	Buildings	\$ 2,371.00		\$ 2,371					\$ -
<i>Other Community Amenities</i>														
ROBINSON ROAD TOILET UPGRADE - LRCI PHASE 3	E105510	ROBABLU	E105510	Y	9230	Buildings	\$ 121,408.00		\$ 121,408					\$ -
CEMETARY ABLUTION FACILITY	E105510	CEMABLU	E105510	Y	9230	Buildings	\$ 93,618.00		\$ 93,618					\$ -
<i>Water Harvesting Project</i>														
HAPPY VALLEY WATER EXTENSION MEMORIAL PARK, CARAVAN PARK & UPGRADE TOWN OVAL	E107541	HVCAP01	E107541	Y	9262	Infrastructure - Water	\$ 110,565.00		\$ 77,395		\$ 33,170			\$ -
HAPPY VALLEY WATER EXTENSION CARAVAN PARK AND MADISON SQUARE PARK	E107541	HVCAP02	E107541	Y	9262	Infrastructure - Water	\$ 100,817.00		\$ 70,572		\$ 30,245			\$ -
							\$ 1,028,979.00	\$ 600,000	\$ 365,564	\$ -	\$ 63,415	\$ -	\$ -	\$ -
Recreation & Culture														
<i>Public Halls & Pavilions</i>														
MEMORIAL HALL RENEWALS	E111511	MHALLSFC	E111511	Y	9230	Buildings	\$ 1,206,480.00				\$ 1,206,480			\$ -
PURCHASE BUILDINGS	E111510				9230	Buildings	\$ 11,500.00							\$ 11,500
<i>Swimming Pool</i>														
POOL - CAPITAL	E112510	POOLCAP	E112510	Y	9230	Buildings	\$ 107,000.00				\$ 107,000			\$ -
<i>Other Recreation & Sport</i>														
PURCHASE FURNITURE & EQUIPMENT	E113520				9232	Furniture & Equipment	\$ 740.00		\$ 740					\$ -
MENSSHED - OLD BOWLING CLUB CAPITAL	E113510	MENSCAP	E113510	Y	9230	Buildings	\$ 7,500.00							\$ 7,500
<i>Other Culture</i>														
RAILWAY STATION BUILDING REFURBISHMENT	E115510	RWSTCAP	E115510	Y	9230	Buildings	\$ 2,488,635.00		\$ 442,799		\$ 2,045,836			\$ -
<i>General Recreation</i>														
MEMORIAL PARK CAPITAL	E116510	MEMPCAP	E116510	Y	9230	Buildings	\$ 20,955.00		\$ 13,820					\$ 7,135
							\$ 3,842,810.00	\$ -	\$ 457,359	\$ -	\$ 3,359,316	\$ -	\$ 26,135	\$ 26,135

Transport													
<i>Infrastructure Construction</i>													
<i>RRC (MRWA) Project Funded Works</i>													
YORK-WILLIAMS ROAD	E121555	YORKRRG	E121555	Y	9250	Infrastructure - Roads	\$ 589,715.00	\$ 393,144			\$ 196,571		
<i>WSFN (MRWA) Project Funded Works</i>													
DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK 23/24	E121565	WBSF2	E121565	Y	9250	Infrastructure - Roads	\$ 1,199,943.00	\$ 1,119,547	\$ 80,396		\$ -		
DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NETWORK	E121565	WBSF1	E121565	Y	9250	Infrastructure - Roads	\$ 463,368.00	\$ 357,472	\$ 105,896		\$ -		
<i>R2R (DOTARS) Funded Works</i>													
KING STREET	E121560	KINGR2R	E121560	Y	9250	Infrastructure - Roads	\$ 36,936.00	\$ 36,936			\$ -		
BROOKTON-KWEDA ROAD	E121560	BRKWR2R	E121560	Y	9250	Infrastructure - Roads	\$ 55,749.00	\$ 55,749			\$ -		
CORBERDING ROAD CAPITAL R2R	E121560	CORBR2R	E121560	Y	9250	Infrastructure - Roads	\$ 15,753.00	\$ 15,753			\$ -		
MCGRATH STREET R2R	E121560	MCGSR2R	E121560	Y	9250	Infrastructure - Roads	\$ 21,703.00	\$ 21,703			\$ -		
ROBINSON ROAD	E121560	ROBIR2R	E121560	Y	9250	Infrastructure - Roads	\$ 24,000.00	\$ 24,000			\$ -		
COPPING ROAD R2R	E121560	COPPR2R	E121560	Y	9250	Infrastructure - Roads	\$ 88,025.00	\$ 88,025			\$ -		
WALWALLING ROAD R2R	E121560	WALWR2R	E121560	Y	9250	Infrastructure - Roads	\$ 72,048.00	\$ 72,048			\$ -		
<i>Bridge Capital Works</i>													
BRIDGE 3144 BROOKTON KWEDA ROAD	E121570	BRIDGE05	E121570	Y	9250	Infrastructure - Roads	\$ 5,829.00				\$ 5,829		
BRIDGE 3165A WALWALLING ROAD	E121570	BRIDGE06	E121570	Y	9250	Infrastructure - Roads	\$ 13,373.00				\$ 13,373		
BRIDGE 3163A JAENSCH ROAD	E121570	BRIDGE07	E121570	Y	9250	Infrastructure - Roads	\$ 23,998.00				\$ 23,998		
BRIDGE 4834 BROOKTON KWEDA ROAD	E121570	BRIDGE08	E121570	Y	9250	Infrastructure - Roads	\$ 23,813.00				\$ 23,813		
							\$ 2,634,253.00	\$ -	\$ 2,184,377	\$ -	\$ 186,292	\$ -	\$ 263,584
Economic Services													
<i>Tourism and Area Promotion</i>													
PURCHASE BUILDINGS	E132510				9230	Building	\$ 11,660.00				\$ 11,660		
<i>Other Economic Services</i>													
PURCHASE BUILDINGS	E136510				9230	Building	\$ 500,000.00		\$ 500,000		\$ -		
							\$ 511,660.00	\$ -	\$ -	\$ -	\$ 500,000	\$ -	\$ 11,660
Other Property & Services													
<i>Public Works Overhead</i>													
PURCHASE PLANT & EQUIPMENT	E142530				9234	Plant & Equipment	\$ 7,200.00				\$ 7,200		
SHIRE DEPOT IMPROVEMENTS	E142519				9230	Building	\$ 32,000.00				\$ 32,000		
<i>Plant Operation Costs</i>													
PURCHASE P&E - 2010 ISUZU GIGA 2 X 2 HP 6 WHEEL TIP BODY/WATER TRUCK B0437 UPGRADE	E143530	EP001	E143530	Y	9234	Plant & Equipment	\$ 324,435.00		\$ 314,435	\$ 10,000	\$ -		
PURCHASE P&E - TIP TRUCK HEAVY TANDEM AXLE	E143530	TRUCKH	E143530	Y	9234	Plant & Equipment	\$ 236,341.00		\$ 201,341	\$ 35,000	\$ -		

SHIRE OF BROOKTON
STATEMENT OF ESTIMATED CAPITAL EXPENDITURE AND SOURCES OF FUNDS FOR THE PERIOD 1 JULY 2023 TO 30 JUNE 2024

Particulars	GL Account Number	Job Number	Job Cost Account	Cost Accounts Agree	Balance Sheet Category	Balance Sheet Description (Asset Class)	Budget 2023/24	Source of Funds					
								Borrowings	Grants/Contributions	Restricted	Reserves	Proceeds on Sale of Assets	Municipal Funds
PURCHASE P&E - REPLACEMENT PU36 2020 MR MITSUBISHI TRITON GLX-R 4X4 DUAL CAB	E143530	LIGHTV1	E143530	Y	9234	Plant & Equipment	\$ 50,000.00				\$ 25,000	\$ 25,000	\$ -
PURCHASE P&E - REPLACEMENT PU33 MITSUBISHI MR4L20 GLX 4.2 SINGLE CAB UTILITY-BO039	E143530	LIGHTV2	E143530	Y	9234	Plant & Equipment	\$ 40,000.00				\$ 25,000	\$ 15,000	\$ -
PURCHASE P&E - REPLACEMENT PTR4 CASE SKID STEER SV185	E143530	EP002	E143530	Y	9234	Plant & Equipment	\$ 85,000.00				\$ 70,000	\$ 15,000	\$ -
PURCHASE P&E - REPLACEMENT PBH4 2012 CASE 581PC5 BACKHOE - BO5418	E143530	EP003	E143530	Y	9234	Plant & Equipment	\$ 190,000.00				\$ 155,000	\$ 35,000	\$ -
							\$ 964,976.00	\$ -	\$ -	\$ -	\$ 790,776	\$ 135,000	\$ 39,200
GRAND TOTAL							\$ 10,491,256.00	\$ 600,000	\$ 4,212,065	\$ -	\$ 5,119,548	\$ 160,000	\$ 399,643

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

	Asset #	Plant #	GL #	Job #	Proceeds Date	Written Down Value	Sale Proceeds	Profit(Loss)	Profit GL #	Profit \$	Loss GL #	Loss \$
						2023/24 Budget \$	2023/24 Budget \$	2023/24 Budget \$				
Plant and Equipment												
Law, Order & Public Safety												
Mitsubishi Mr4W47 2019 Triton Ute	PU35	PU35	I055498		30/11/2023	24,155	25,000	845	I055499	845.00	E055499	
Transport												
2020 Mr Mitsubishi Triton Glx-R 4X4 Dual Cab	PU36	PU36	I143498		30/11/2023	27,823	25,000	(2,823)	I123499		E123499	(2,823.00)
Mitsubishi Mr4L20 Glx 4.2 Single Cab	PU33	PU33	I143498		30/11/2023	15,000	15,000	0	I123499		E123499	
Case Skid Steer Sv185	PTR4	PTR4	I143498		28/02/2024	18,766	15,000	(3,766)	I123499		E123499	(3,766.00)
2012 Case 581Pc5 Backhoe - Bo5418	PBH4	PBH4	I143498		28/02/2024	59,366	35,000	(24,366)	I123499		E123499	(24,366.00)
Isuzu Giga Tiptruck-1Cqj067	PT10	PT10	I143498		28/02/2024	41,459	35,000	(6,459)	I123499		E123499	(6,459.00)
2010 Isuzu Giga 2 X 2 Hp Tip Body Bo437	PT12	PT12	I143498		30/11/2023	44,922	10,000	(34,922)	I123499		E123499	(34,922.00)
2011 Isuzu Tip Truck 4.5Tonne 1Dud178	PT13	PT13	I143498		31/08/2023	10,575	10,000	(575)	I123499		E123499	(575.00)
Crendon Squirrel 5053D Cherry Picker	PCP3	PCP3	I143498		31/08/2023	19,157	10,000	(9,157)	I123499		E123499	(9,157.00)
						261,223	180,000	(81,223)		845.00		(82,068.00)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2023/24 Adopted Budget \$
845
(82,068)
(81,223)

2.16 SIGNIFICANT ACCOUNTING POLICIES

Directorate:	Corporate		
Statutory Environment:	Local Government Act 1995 Local Government (Financial Management) Regulations 1996 Australian Accounting Standards Board (AASB) Standards		
Council Adoption:	Date:	Resolution #:	10.02.11.01
Last Amended:	Date: Sept 2021	Resolution #:	OCM 09.21-11
Review Date:	June 2023		

The significant accounting policies which have been adopted in the preparation of this financial reports are:

Basis of Preparation

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act, 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 Trust Funds to the budget.

2022/23 Actual Balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

Change in Accounting Policies

On the 1 July 2022 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

Key Terms and Definitions – Nature or Type Revenues

Rates

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

Service Charges

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

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

Profit On Asset Disposal

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Fees And Charges

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

Interest Earnings

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

Other Revenue / Income

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

Expenses Employee Costs

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

Materials And Contracts

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

Utilities (Gas, Electricity, Water, Etc.)

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

Insurance

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

Loss On Asset Disposal

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

Depreciation On Non-Current Assets

Depreciation and amortisation expense raised on all classes of assets.

Interest Expenses

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

Other Expenditure

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

Net Current Assets**Significant Accounting Policies****Current and Non-Current Classification**

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

Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Brookton 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.

PREPAID RATES

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

Inventories General

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

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

Superannuation

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

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

Land Held for Resale

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

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

Contract Assets

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

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable is separated from other trade receivables due to the difference in payment terms and security for rates receivable.

Provisions

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

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

Employee Benefits

Short-term employee benefits

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

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

Cash and Cash Equivalents

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

Bank overdrafts are shown as short-term borrowings in current liabilities in Note 2 - Net Current Assets.

Financial Assets at Amortised Cost

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

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

Recognition of Assets

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

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

Gains And Losses on Disposal

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

Depreciation

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

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

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.

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

Asset Class

Buildings – non-specialised	1 to 100 years
Buildings – specialised	50 to 80 years
Furniture and Equipment	3 to 50 years
Plant and Equipment	2 to 100 years
Infrastructure Parks & Gardens	10-4 to 100 years
Infrastructure Footpaths	10 to 60 years
Infrastructure Sewerage	6 to 100 years
<u>Infrastructure water supply</u>	<u>10 to 75 years</u>
Infrastructure parks and ovals	4 to 100 years
Infrastructure Roads	0 to 100 years
Right of use – plant and equipment	based on the remaining lease
<u>Right of use – land</u>	<u>based on the remaining lease</u>
Intangible assets – rehabilitation costs	40 years

Amortisation

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset’s useful life from the time the asset is held for use.

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

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

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.

Leases

At inception of a contract, an entity shall assess whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognized at cost and a lease liability.

At the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

Lease Liabilities

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

Revenue Recognition

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 8.

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

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

Goods and Services Tax (GST)

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

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

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

Critical Accounting Estimates

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

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

Rounding Off Figures

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

Comparative Figures

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

Budget Comparative Figures

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

14.07.23.03 FINANCIAL MANAGEMENT SYSTEMS REVIEW APRIL 2023

File No:	N/A
Date of Meeting:	20 July 2023
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Deanne Sweeney – Manager Corporate and Community
Authorising Officer:	Gary Sherry – Chief Executive Officer
Declaration of Interest:	The author and authorising officer do not have an interest in this item
Voting Requirements:	Simple Majority
Previous Report:	N/A

Summary of Report:

The Audit and Risk Committee considered the Shire of Brookton’s Financial Management System Review April 2023 and made a recommendation to Council for adoption.

Description of Proposal:

The objective of the Financial Management Review is to examine the appropriateness and effectiveness of the financial management systems and procedures of the Shire on behalf of the Chief Executive Officer (CEO) as required by Local Government (Financial Management) Regulation 5(2)(c).

Background:

The last review of the Financial Management Systems and Processes was undertaken in 2020.

The report attached, summarises the financial management systems review, findings of the review, management’s responses and recommendations on the following financial systems and procedures of the Shire.

Overall the following results were obtained:

LOW	MEDIUM	HIGH	SEVERE
Monitor for continuous improvement.	Comply with risk reduction measures to keep risk as low as reasonably practical.	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.	Unacceptable. Risk reduction measures must be implemented before proceeding.
7	5	0	0

Consultation:

Chief Executive Officer
Senior Finance Officer
AMD Chartered Accountants

Statutory Environment:

Local Government (Financial Management) Regulations 1996

Division 5 CEO's duties as to financial management

Section (2) The CEO is to

(c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

Relevant Plans and Policy:

The recommendation is relevant to 2.8 Risk Management.

Financial Implications:

There are no financial implications associated with the officer recommendation.

Risk Assessment:

The risk is assessed as "Low". Failure to monitor the Shire's ongoing internal controls and risks would impact the organisations obligations to achieve legislative compliance.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

This item relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Brookton Corporate Business Plan <2032.

Specifically, the amended Policy supports the following Business Unit and Functions

19. Risk Management
- 19.2 Perform risk assessments
- 19.3 Implement risk mitigation measures

Comment

Nil.

OFFICER'S RECOMMENDATION

That Council adopts the Financial Management System Review April 2023, findings and recommendations as presented in attachment 14.07.23.03A.

(Simple majority Vote required)

Attachments

Attachment 14.07.23.03A – Financial Management System Review April 2023



2023 Financial Management System Review

Shire of Brookton

April 2023





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8 May 2023

Mr G Sherry
Chief Executive Officer
Shire of Brookton
PO Box 42
BROOKTON WA 6306

Dear Gary

2023 FINANCIAL MANAGEMENT SYSTEMS REVIEW

We are pleased to present the findings and recommendations resulting from the Shire of Brookton's (the "Shire") *Local Government (Financial Management) Regulation 1996*, Financial Management System Review.

This report relates only to procedures and items specified within AMD's Financial Management System Review Services Proposal issued in January 2023 and does not extend to any financial report of the Shire.

We would like to thank Deanne, Charlotte and Shire of Brookton team for their co-operation and assistance whilst conducting our review.

Should there be matters outlined in our report requiring clarification or any other matters relating to our review, please do not hesitate to contact our office.

Yours sincerely
AMD Chartered Accountants

MARIA CAVALLO FCA
Director

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INTERNATIONAL

CHARTERED ACCOUNTANTS
AUSTRALIA • NEW ZEALAND



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**Inherent limitations**

Due to the inherent limitations of any internal control structure, it is possible that fraud, error or non-compliance with laws and regulations may occur and not be detected. Further, the internal control structure, within which the control procedures that have been subject to review, has not been reviewed in its entirety and, therefore, no opinion or view is expressed as to its effectiveness of the greater internal control structure. This review is not designed to detect all weaknesses in control procedures as it is not performed continuously throughout the period and the tests performed on the control procedures are on a sample basis. Any projection of the evaluation of control procedures to future periods is subject to the risk that the procedures may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

We believe that the statements made in this report are accurate, but no warranty of completeness, accuracy or reliability is given in relation to the statements and representations made by, and the information and documentation provided by, the Shire of Brookton's management and personnel. We have indicated within this report the sources of the information provided. We have not sought to independently verify those sources unless otherwise noted with the report. We are under no obligation in any circumstance to update this report, in either oral or written form, for events occurring after the report has been issued in final form unless specifically agreed with the Shire of Brookton. The review findings expressed in this report have been formed on the above basis.

Third party reliance

This report was prepared solely for the purpose set out in this report and for the internal use of the management of Shire of Brookton. This report is solely for the purpose set out in the "Scope and Approach" of this report and for Shire of Brookton's information, and is not to be used for any other purpose or distributed to any other party without AMD's prior written consent. This review report has been prepared at the request of the Shire of Brookton's Chief Executive Officer or its delegate in connection with our engagement to perform the review as detailed in the 2023 Financial Management System Review Services Proposal. Other than our responsibility to the Council and management of the Shire of Brookton, neither AMD nor any member or employee of AMD undertakes responsibility arising in any way from reliance placed by a third party.



1. Executive Summary

1.1. Background and Objectives

The primary objective of our Financial Management System Review (FMSR) was to assess the adequacy and effectiveness of systems and controls in place within the Shire; in accordance with AMD's 2023 Financial Management System Review Services Proposal (the "Review").

The responsibility of determining the adequacy of the procedures undertaken by us is that of the Chief Executive Officer (CEO). The procedures were performed solely to assist the CEO in satisfying his duty under Section 6.10 of the *Local Government Act 1995* and Regulation 5(1) of the *Local Government (Financial Management) Regulations 1996*.

Our findings included within this report are based on the site work completed by us on 13 to 15 March 2023. Findings are based on information provided and available to us during and subsequent to this site visit.

1.2. Summary of Findings

The procedures performed and our findings on each of the focus areas are detailed in the following sections of the report:

- Section 2 – Collection of money;
- Section 3 - Custody and security of money;
- Section 4 - Maintenance and security of the financial records;
- Section 5 - Accounting for municipal or trust transactions;
- Section 6 - Authorisation for incurring liabilities and making payments;
- Section 7 - Maintenance of payroll, stock control and costing records; and
- Section 8 – Preparation of budget, budget reviews, accounts and reports required by the *Local Government Act 1995* or the *Local Government (Financial Management) Regulations 1996*.

Following the completion of our review and subject to the recommendations outlined within sections 2 to 8, we are pleased to report that in context of the Shire's overall internal control environment, policies, procedures and processes in place are appropriate, and have been operating effectively at the time of the review.

Findings reported by us are on an exceptions basis, and do not take into account the many focus areas tested during our review where policies, procedures and processes were deemed to be appropriate and in accordance with better practice.

We note that we have very few findings following completion of our review, relative to other similar sizes Local Governments where we complete FMSR's on their behalf.

We believe this is reflective of the robust policies, procedures and processes in place at the Shire of Brookton.



The following tables provide a summary of the findings raised in this report:

	Severe Risk	High Risk	Medium Risk	Low Risk
Number of new issues reported	0	0	5	7

For details on the review rating criteria, please refer to Section 9.

Ref	Issue	Risk Rating
2.	Collection of money We have no findings to raise in respect to the collection of money.	
3.	Custody and security of money We have no findings to raise in respect to the custody and security of money.	
4.	Maintenance and security of financial records	
4.2.1	Key Security and Access to CRC Building Key cabinet at the Admin Office remains unlocked throughout the day. Occasions noted where staff do not always complete the key sign out book. All staff requiring access to the CRC building utilise the same alarm code.	Medium
4.2.2	Disaster Recovery Plan and Disposal of IT Equipment Policy Disaster Recovery Plan has not been reviewed annual as stated, nor has it been tested. The Shire does not have a Disposal of IT Equipment Policy.	Medium
5.	Accounting for municipal and trust transactions	
5.2.1	Monthly Reconciliations A number of monthly reconciliations had not been signed to evidence a review had been completed. Furthermore there is no evidence to indicate independent review of monthly financial statements.	Low
6.	Authorisation for incurring liabilities and making payments	
6.2.1	Tender Management A number of documents were not provided to support the tenders selected for testing.	Medium
7.	Maintenance of payroll, stock control and costing records	
7.2.1	Human Resources Policies The Shire does not have a policy or procedure for staff recruitment, staff performance reviews, and training and development. In addition, the code of conduct was not reviewed in accordance with the stated review date of June 2022.	Medium
7.2.2	Leave Testing Exceptions During our testing a number of leave forms were not provided. In addition, we noted occasions where the leave form did not specify the number of hours of leave taken.	Low
7.2.3	Fuel Reconciliation Variance identified during testing of the February 2023 fuel reconciliation.	Low
7.2.4	Termination Checklist The Shire did not use a termination checklist for the termination payment selected for testing.	Low
7.2.5	Payroll Testing Exceptions Monthly payroll reconciliations do not include a reconciliation to the Payroll YTD report. An authorised superannuation deduction form could not be provided. One payroll report had not been signed by the preparer.	Low
8.	Preparations of budgets, budget reviews, accounts and reports required by the Act or Regulations	
8.2.1	Fraud Management Policy The Shire does not have a Fraud Management Policy	Medium
8.2.2	Compliance Audit Return Lodgement Date The 2021 Compliance Audit Return was not submitted to the Department CEO by 31 March 2022 as required.	Low
8.2.3	Risk Management Framework and Risk Management Policy The Risk Management Framework and Risk Management Policy (last amended September 2021) refers to the former AS/NZS ISO 31000:2009 rather than the recent standard AS/NZS ISO 31000:2018.	Low



1.3 Limitations

We draw your attention to the following limitations:

- We were not required to and did not undertake an audit in accordance with Australian Auditing Standards. Consequently, no assurance will be expressed.
- We have not verified the authenticity or validity of the documentation made available to us.
- We have included information that we obtained verbally in this document. We cannot verify that this information is credible or truthful.
- If additional or new documentation or information is brought to our attention subsequent to the date of this report, which would affect the observations detailed below, we reserve the right to amend and qualify our findings accordingly.



2. Collection of money

2.1. Scope and approach

Conducted site visits of cash collection points to review the controls and procedures over the collection, receipting, recording and banking of cash collected offsite.

Site visits were completed for the following locations operated by the Shire:

- Shire of Brookton Administration Office;
- Brookton Community Resource Centre; and
- Brookton Aquatic Centre.

The following procedures were completed (as applicable) at each site:

- Documented internal controls, procedures and reconciliations in relation to all source of income;
- Tested collection, receipting, invoicing and posting procedures over cash receipts on a sample basis
- Counted petty cash and float on hand ensuring materially correct;
- Reviewed fees and charges schedule and ensure adequate internal controls in place over receipting; and
- Reviewed credit control procedures in respect to sundry debtors and rate debtors.

2.2. Detailed findings and recommendations

Our review indicated the collection of money is in line with best practice and was found to be operating effectively.

Accordingly, we have no recommendations to raise in respect to the collection of money by the Shire.



3. Custody and security of money

3.1. Scope and approach

Reviewed the security of cash and banking procedures to ensure appropriate controls and procedures are in place.

Site visits were completed for the following locations operated by the Shire:

- Shire of Brookton Administration Office;
- Brookton Community Resource Centre; and
- Brookton Aquatic Centre.

The following procedures were completed (as applicable) at each site:

- Completed site visits to cash collection points and reviewed the controls and procedures over the collection, receipting, recording and banking of cash collected offsite;
- Reviewed the security of cash and banking procedures to ensure appropriate controls and procedures are in place; and
- Reviewed compliance with investment policy.

Please note – Testing completed and procedures performed in respect to custody and security of money should be reviewed in conjunction with “Section 2 – Collection of Money”.

3.2. Detailed findings and recommendations

Our review indicated the custody and security of money is in line with best practice and was found to be operating effectively.

Accordingly, we have no recommendations to raise in respect to the custody and security of money by the Shire.



4. Maintenance and security of the financial records

4.1. Scope and approach

- Reviewed information technology (IT) systems to assess physical security, access security, data backups, contingency plans, compliance and systems development; and
- Reviewed registers maintained (including building key register, tender register, gifts and travel registers etc.) and Council minutes.

4.2. Detailed findings and recommendations

4.2.1 Key Security and Access to CRC Building

Finding Rating: Medium

Our observations and enquiries indicated the following in respect to key security and key registers:

- Keys at the Administration Office are kept in an open key cabinet throughout the day with any employee physically able to access these;
- Staff will on occasion use keys from the key cabinet without completing the key sign out book; and
- The same alarm code is used by all staff to access the CRC building.

Implication/Risks

Risk of unauthorised access to Council assets.

Recommendation

We recommend:

- Keys maintained at the Administration Office be stored in the locked key cabinet to ensure access is restricted to authorised personnel;
- Staff be required to complete the key sign out book when utilising Council keys; and
- Staff who require access to the CRC building be provided with their own unique alarm code.

Management Comment:

Procedures have been amended to approve the Administration Records Officer (ARO) as the authorised personnel for the key cabinets. Cabinets are locked at all times and access is required through the ARO.

The ARO is responsible for the signing out of keys.

A Security System Code register is currently being implemented at the CRC. This will ensure all employees are provided with an individual PIN for access to the CRC building and will form part of the Engagement Checklist.

Responsible Officer: Manager Corporate & Community **Completion Date:** 27/04/2023



4.2.2 Disaster Recovery Plan and Disposal of IT Equipment Policy

Finding Rating: Medium

During our review of Information Technology (IT) policies and procedures we noted the following:

- The Shire of Brookton's Disaster Recovery Plan adoption date is recorded as 18 February 2021 with a documented requirement to review annually. However, the plan does not appear to have been reviewed annually nor has the plan been tested; and
- The Shire does not have a documented IT policy for the disposal of IT equipment.

Implication/Risks

- Without regular reviewing and testing of the Disaster Recovery Plan the Shire may fail to identify and rectify any deficiencies in the plan, and in the event of an unforeseen circumstance the Shire may experience significant delays and business disruptions.
- Without a disposal of IT equipment policy there is a risk of misappropriation of the Shire's assets, or access to sensitive Shire information where the assets have not been disposed of securely and safely.

Recommendation

We recommend the Shire:

- Review and test the Disaster Recovery Plan on a regular basis to identify any deficiencies and update the plan accordingly; and
- Implement a disposal of IT equipment policy, communicating the policy to staff and ensuring ongoing monitoring of compliance with the policy.

Management Comment:

The Disaster Recovery Plan will be reviewed at the earliest convenience. A quote has been requested from our IT provider to assist with the annual review and expected to be undertaken in the 2023/24 financial year.

Implementation of a Disposal of IT Equipment Policy is currently underway and will be presented to Council by December 2023.

Responsible Officer: Manager Corporate & Community **Completion Date:** 27/04/2023



5. Accounting for municipal or trust transactions

5.1. Scope and approach

- Reviewed all monthly reconciliations including bank, sundry debtors, sundry creditors, fixed assets, rates debtors and rateable value reconciliations ensuring correctly reconciled and reviewed;
- Reviewed and tested in detail most recent municipal and trust bank reconciliations prepared;
- Reviewed processes in respect to BAS, FBT Return and other statutory returns preparation;
- Reviewed use of reserve funds and determined whether changes in reserve purposes have been budgeted or public notice was provided;
- Reviewed trust ledger balances; and
- Reviewed policies and procedures in respect to insurance, recording claims and insuring newly acquired assets.

5.2. Detailed findings and recommendations

5.2.1. Monthly Reconciliations

Finding Rating: Low

During our review of January 2023 monthly reconciliations, we identified the following reconciliations had not been signed to evidence a review had been completed:

- sundry debtors;
- rates debtors; and
- rateable values.

Furthermore, our enquiries indicated that while the Manager Corporate and Community reviews the electronic file relating to the monthly reconciliations and the monthly statement preparation, there is no evidence of independence review.

Implication/Risks

Risk of material misstatement or error not detected on a timely basis.

Recommendation

Reconciliations are a key control and should be reviewed by someone independent of the reconciliation function on at least a monthly basis.

Furthermore, we recommend there be evidence to indicate independent review of monthly financial statements.

Management Comment:

The End of Month Procedures have been reviewed and updated to ensure dual signage on all documents.

Whilst the individual documents were not dual signed the End of Month Checklist is reviewed and signed off by the Senior Finance Officer and Manager Corporate & Community.

The End of Month checklist has been amended to include the independent review of the Monthly Financial Statements and dual signing by the Senior Finance Officer and Manager Corporate & Community.



6. Authorisation for incurring liabilities and making payments

6.1. Scope and approach

- Reviewed controls and procedures over the authorisation of purchase orders and making of payments;
- Tested sample of payments to ensure compliance with stated procedures;
- Reviewed credit card processes and procedures, testing transactions on a sample basis;
- Reviewed petty cash processes and procedures, testing transactions on a sample basis;
- Completed sample testing of asset additions and asset disposals;
- Reviewed asset capitalisation and depreciation policy and ensure compliance with stated policies; and
- Reviewed new loans received ensuring budgeted for or public notice provided.

6.2. Detailed findings and recommendations

6.2.1. Tender Management

Finding Rating: Medium

During our review of tender management the following documents were not provided to us in respect to tender RFT 1-2020/2021:

- Advertisements;
- Request for tender documentation;
- Details of the opening of the tender; and
- Post tender review.

As a result, our sample testing with respect to tender management was limited to the documentation provided.

Implications / Risks

- Risk of non-compliance with tender processes and related legislation.
- Lack of documentation to support project evaluation outcomes.
- Lack of formalised documentation evidencing tender performance assessment.

Recommendation

We recommend all documentation during the tender process be retained and available for review.

Management Comment:

A Tender Checklist is to be implemented and communicated to appropriate staff to ensure compliance.



7. Maintenance of payroll, stock control and costing

7.1. Scope and approach

- Completed site visit to the depot to review security over stocks held and allocation / costings of stocks used (including fuel and inventory stocks);
- Reviewed of the allocation of public works overheads, plant operating costs and administration overheads completed;
- Reviewed payroll controls and procedures to ensure effective controls are in place, and complete tests on a sample basis to ensure these controls were operating effectively;
- Reviewed procedures and policies in place in respect of human resource management legislative and compliance requirements, recruitment, performance appraisal, disciplinary and termination procedures and leave entitlements;
- Reviewed listing of leave taken by employees ensuring authorised leave forms completed; and
- Reviewed annual leave balances and identify employees with more than eight weeks annual leave.

7.2. Detailed findings and recommendations

7.2.1. Human Resources Policies and Procedures

Finding Rating: Medium

Our observations and enquiries in respect to human resources policies and procedures identified the Shire does not have documented policies or procedures for the following:

- staff recruitment;
- staff performance reviews; and
- training and development.

In addition, we noted the code of conduct was due for review in June 2022.

Implications / Risks

- Lack of policies and/or procedures and out dated policies and procedures may lead employees misunderstanding their roles and expectations, and may not reflect the actual practices followed by Shire representatives.
- Risk Code of Conduct being out of date and non-compliant.

Recommendation

We recommend:

- the above policies and procedures be prepared, approved, implemented through appropriate communication to employees and regularly monitored; and
- the code of conduct be reviewed in accordance with stated review date and updated if required.

Management Comment:

The Shire does not have a policy or procedure for staff recruitment, staff performance reviews, and training and development. In addition, the code of conduct was not reviewed in accordance with the stated review date of June 2022.

Staff will review existing HR policies and document required procedures by 30 September 2023.

The CEO will review the Employees Code of Conduct by 30 June 2023.

Responsible Officer: Chief Executive Officer

Completion Date: 27/04/2023



7.2.2. Leave Testing Exceptions

Finding Rating: Low

Our sample testing in respect to leave management identified the following exceptions:

- sick leave forms were not provided for two employees selected;
- a sick leave form provided was not recorded in the leave entitlement report;
- occasions where the leave form did not specify the number of hours of leave taken; and
- long service leave accrued and held by other Local Government Councils is not currently recorded in Synergy.

Implications / Risks

Without accurate leave form management, there is a risk of material misstatement of leave provisions and individual leave balances.

Recommendation

We recommend:

- Leave forms be retained for all leave taken by employees and all leave forms specify the hours of leave taken;
- Leave forms be updated to include the number of hours of leave taken; and
- Long service leave owing from other Local Government Councils be recorded in Synergy to ensure adequate records are maintained relating to accurate leave provision balances as any point in time.

Management Comment:

Leave forms have been amended to include hours taken.

A Fortnightly Payroll Checklist is currently being implemented to ensure all leave forms retained for leave taken.

LSL is not currently detailed in SynergySoft, a manual spreadsheet is kept and reviewed annually which provides details of liability owed to other council's and owed by other council's providing a net balance reported in our Annuals.

Responsible Officer: Manager Corporate & Community

Completion Date: 27/04/2023

7.2.3. Fuel Reconciliation

Finding Rating: Low

While testing the February 2023 fuel reconciliation, we noted a variance of 239.078 litres when comparing the actual fuel balance on hand of 3,213.652 litres to the calculated closing balance of 3,452.73 litres. Management advised the reason for the variance was fuel held in the service tanks is not included in the reconciliation.

Implications / Risks

Risks of error or fraudulent transactions.

Recommendation

We recommend:

- Fuel held in service tanks be included in the fuel reconciliation each month; and



- The Shire introduce a monthly tolerance variance for fuel and investigate variances above the tolerance each month.

Management Comment:

Fuel held in the service tank is currently included in the monthly reconciliation.

We will develop a policy for a fuel tolerance of 50 Litres per month and implement as soon as resources are available, all associated documents amended to reflect the level.

The Infrastructure Department will be responsible to investigate any discrepancies and communicate this to the appropriate staff.

Responsible Officer: Manager Infrastructure Works

Completion Date: 27/04/2023

7.2.4. Termination checklist

Finding Rating: Low

For the termination payment selected for testing, we noted there was no formal termination checklist completed, ensuring all tasks relating to the employee's termination had been completed and all council property returned.

Implications / Risks

Risk tasks required to be undertaken following an employee's departure are not completed on a timely basis.

Recommendation

We recommend a formal termination checklist be developed which is required to be completed upon termination and signed off once completed.

Management Comment:

The finding relates to a termination prior to the implementation of the Termination Checklist in June 2022.

Council has been progressing with a range of improvements to address issues, the Termination Checklist has been amended to be prepared by the Payroll Officer and reviewed by the Manager Corporate & Community.

Responsible Officer: Manager Corporate & Community

Completion Date: 27/04/2023

7.2.5. Payroll Testing Exceptions

Finding Rating: Low

Our testing of payroll on a sample basis identified the following:

- The monthly payroll reconciliation does not include a reconciliation to the payroll YTD report;
- An authorised superannuation deduction form sampled could not be provided; and
- An instance whereby the payroll report had not been signed by the preparer.

Implications / Risks

Increased risk of fraud or error relating to payroll process.



Recommendation

We recommend:

- the monthly payroll reconciliation include a reconciliation to the payroll YTD report;
- authorised superannuation deduction forms be retained for all employees; and
- all payrun reports be signed by the preparer.

Management Comment:

A fortnightly Payroll Reconciliation has been implemented to include reconciliation of payroll YTD.

The Engagement Checklist has been amended to include the Senior Finance Officer to dual sign new employee details into the SynergySoft System.

Procedures have been amended to ensure all changes to the Payroll accounting system are dual signed by the Finance Officer - Payroll and Manager Corporate & Community.

Responsible Officer: Manager Corporate & Community

Completion Date: 27/04/2023

8. Preparation of budgets, budget reviews, accounts and reports required by the Act or Regulations

8.1. Scope and approach

- Reviewed policy and procedure manual;
- Reviewed the procedures for preparation of the monthly financial statements, annual financial statements and annual Budget, including assessment of accounting policy, notes and applicable reporting requirements and efficiency of the process;
- Reviewed monthly financial statements ensuring presented to Council within two months and information contained within monthly financial statements in accordance with Regulation 34 of *Local Government (Financial Management) Regulations 1996*;
- Reviewed the mid-year budget review to ensure compliance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996* and assessment of budgetary expenditure controls in place;
- Ensured prior year audit report and management letter have been presented to audit committee and Council; and
- Reviewed compliance with Part 6 of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

8.2. Detailed findings and recommendations

8.2.1. Fraud Management Policy

Finding Rating: Medium

Our enquiries indicated the Shire does not have a Fraud Management Policy in place.

Implications / Risks

In the absence of a documented Fraud Management Policy and Framework, the risk of fraud related events being undetected increases.



Recommendation

We recommend the Shire develop and implement a Fraud Management Policy and Framework. This Framework would provide a system of detection and prevention of fraud, reporting of any fraud or suspected fraud and appropriate dealing of issues relating to fraud. Once documented, this Framework should be implemented and appropriately communicated to staff.

Management Comment:

The Shire does not have a policy or framework for Fraud management. This will be implemented at the earliest time subject to resources being available.

Once adopted it will be communicated to the appropriate staff.

Responsible Officer: Manager Corporate & Community

Completion Date: 27/04/2023

8.2.2. Compliance Audit Return Lodgement Date

Finding Rating: Low

As required by Regulation 15(1) of the *Local Government (Audit) Regulations 1996*, after the compliance audit return has been presented to the Council, a certified copy of the return is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates. The 31 December 2021 compliance audit return was submitted to the Departmental CEO on the 19 April 2022.

Implications / Risks

Non-compliance with Regulation 15 of the *Local Government (Audit) Regulations 1996*.

Recommendation

We recommend in accordance with Regulation 15(1) of the *Local Government (Audit) Regulations 1996*, the compliance audit return be submitted to the Departmental CEO by 31 March each year. We noted the 2022 compliance audit return was lodged by 31 March 2023.

Management Comment:

High staff turnover in the 2021/22 financial year has adversely impacted the timelines for the Shire of Brookton.

New procedures have been put into place to ensure all future key reporting dates are met ensuring compliance requirements with Regulation 15 (1) of the *Local Government (Audit) Regulations 1996*.

Responsible Officer: Manager Corporate & Community

Completion Date: 27/04/2023

8.2.3. Risk Management Framework and Risk Management Policy

Finding Rating: Low

A review of the Risk Management Framework and Risk Management Policy identified:

- a reference to the former standard AS/NZS ISO 31000:2009 in the framework, instead of the more recent standard AS/NZS ISO 31000:2018; and
- the Risk Management Policy 2.8 (as contained within the Framework) was last reviewed and amended in September 2021, however still referred to the former standard AS/NZS ISO 31000:2009.



Implications / Risks

Without updated policies and procedures, staff may be unaware of Council and management’s expectations regarding how they manage Shire risks. This can lead to errors, fraud and/or non-compliance.

Recommendation

We recommend the Shire review and update the Risk Management Framework incorporating all risk related policies to reflect the updated standard.

Management Comment:

The Risk Management Framework and Policy will be reviewed as soon as practical and presented at the next available Ordinary Council Meeting for endorsement.

Responsible Officer: Manager Corporate & Community

Completion Date: 26/04/2023

9. Guidance on Risk Assessment

Risk is uncertainty about an outcome. It is the threat that an event, action or non-action could affect an organisation’s ability to achieve its business objectives and execute its strategies successfully. Risk is an inherent component of all service activities and includes positive as well as negative impacts. As a result not pursuing an opportunity can also be risky. Risk types take many forms – business, economic, regulatory, investment, market, and social, just to name a few.

Risk management involves the identification, assessment, treatment and ongoing monitoring of the risks and controls impacting the organisation. The purpose of risk management is not to avoid or eliminate all risks. It is about making informed decisions regarding risks and having processes in place to effectively manage and respond to risks in pursuit of an organisation’s objectives by maximising opportunities and minimising adverse effects.

Our guidance to risk classification in accordance with Risk Management- Principles and Guidelines Standard AS/ISO 31000:2018 and the Shire of Brookton’s Risk Management framework is as follows:

Risk is the probability that an event or action may adversely affect the organisation. Risk is assessed based on the relationship between consequence and likelihood.

- Likelihood is the chance that the event may occur given knowledge of the organisation and its environment.
- Consequence is the severity of the impact that would result if the event were to occur.

Our guidance to risk classification in completing our review is as follow:

Measurement of Likelihood of Risk

Likelihood is the chance that the event may occur given knowledge of the organisation and its environment. The following table provides broad descriptions to support the likelihood rating:



LIKELIHOOD TABLE

Rating	Description	Frequency
Almost Certain	Event may be expected to occur in most circumstances	> once per year
Likely	Event may probably occur in most circumstances	At least once per year
Possible	Event should occur at some time	At least once in 3 years
Unlikely	Event could occur at some time	At least once in 10 years
Rare	Event may only occur in exceptional circumstances	< once in 15 years

**Above extracted from the Shire of Brookton’s Risk Management Framework*

Risk of Analysis Matrix – Level of Risk

Finding Rating for each audit issue was based on the following table:

LEVEL OF RISK GUIDE

Risk Matrix

Consequence	Insignificant	Minor	Medium	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

**Above extracted from the Shire of Brookton’s Risk Management Framework*



Finding/Risk Acceptance Rating

RISK ACCEPTANCE CRITERIA

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

**Above extracted from the Shire of Brookton's Risk Management Framework*

14.07.23.04 LIST OF PAYMENTS – JUNE 2023

File No:	N/A
Date of Meeting:	20 July 2023
Location/Address:	N/A
Name of Applicant:	N/A
Name of Owner:	N/A
Author/s:	Kathy Muller – Finance Administration Officer - Creditors
Authorising Officer:	Deanne Sweeney - Manager Corporate and Community
Declaration of Interest:	The author and authorising officer do not have an interest in this item.
Voting Requirements:	Simple Majority
Previous Report:	15 June 2023

Summary of Item

The purpose of this report is to present the list of payments for the month of June 2023, as required under the *Local Government (Financial Management) Regulations 1996*.

Description of Proposal

To present to Council, the accounts paid under Delegation 1.1, Power to Make Payments.

Background

In accordance with *Local Government (Financial Management) Regulations 1996 Clause 13 (1)* schedules of all payments made through Council's bank accounts are presented to Council for inspection.

Consultation

There has been no consultation on this matter.

Statutory Environment

Regulation 13 of the *Local Government (Financial Management) Regulations 1996* states:

13. *Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.*
- (1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*
 - (a) *the payee's name; and*
 - (b) *the amount of the payment; and*
 - (c) *the date of the payment; and*
 - (d) *sufficient information to identify the transaction.*
- (2) *A list of accounts for approval to be paid is to be prepared each month showing —*
 - (a) *for each account which requires council authorisation in that month —*
 - (i) *the payee's name; and*
 - (ii) *the amount of the payment; and*
 - (iii) *sufficient information to identify the transaction; and*
 - (b) *the date of the meeting of the council to which the list is to be presented.*

- (3) A list prepared under sub-regulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
 - (b) recorded in the minutes of that meeting.

Relevant Plans and Policy

The Chief Executive Officer, under relevant delegation, is authorised to arrange purchase of specific items in the budget, which do not require calling tenders, providing that it is within the approved and adopted budget.

Financial Implications

No financial implications have been identified at the time of preparing this report.

Risk Assessment

The risk in relation to this matter is assessed as ‘Medium’ on the basis that if Council does not accept the payments. The risk identified would be failure to fulfil statutory regulations or compliance requirements. Shire Officer’s provide a full detailed listing of payments made in a timely manner.

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Actio
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives

This item relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

Specifically, the contract services support the following Business Unit and Functions:

18. Financial Control
 - 18.2 Conduct external/internal audits and reporting
 - 18.5 Process rates, other revenues, timely payments

Comment

Council has delegated, to the Chief Executive Officer, the exercise of its power to make payments from the Shire’s Municipal and Trust funds. In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996*, a list of accounts paid is to be provide to Council, where such delegation is made.

The payment schedule is provided to Councilors' separately and not published on the Shire of Brookton website to mitigate against the potential of fraudulent activity that can arise from this practice. Members of the public can obtain the schedule from the Shire of Brookton Administration Office.

Contained within *Attachment 14.07.23.04B* is a detailed transaction listing of credit card expenditure paid for the period ended 30 June 2023.

OFFICER'S RECOMMENDATION

That Council receive:

- 1. the list of accounts, totalling \$577,811.34 paid under delegated authority in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996 for the month of June 2023, as contained within Attachment 14.07.23.04A; and***
- 2. the list of credit card transactions, totalling \$3,570.85 paid in June 2023, as contained within Attachment 14.07.23.04B.***

(Simple majority vote required)

Attachments

Attachment 14.07.23.04A – List of Payments for June 2023.

Attachment 14.07.23.04B – List of Credit Card Transactions for June 2023.

List of Payments for June 2023

Chq/EFT	Date	Name	Description	Amount
EFT14544	01/06/2023	BCA CONSULTANTS	MEMORIAL HALL HYDRAULIC SERVICES - SECOND INSTALMENT - MAY 2023	\$1,925.00
EFT14545	01/06/2023	KATRINA LOUISE CRUTE	LEGAL REPRESENTATION COST - SHIRE PRESIDENT - KATRINA CRUTE - COUNCIL RESOLUTION OCM 02.2320 - JUNE 2023	\$30,000.00
EFT14546	16/06/2023	3E ADVANTAGE PTY LTD	MONTHLY CHARGES - PRINTING AND PHOTOCOPY CHARGES - CRC OFFICE - MAY 2023	\$3,002.87
EFT14547	16/06/2023	ABS INSTITUTE PTY LTD	CERTIFICATE III BUSINESS - 11 UNITS STARTED IN 2023 - PORTIA HALL	\$395.60
EFT14548	16/06/2023	AMPAC DEBT RECOVERY	DEBT RECOVERY COSTS - MAY 2023 - A331, A111, A767, A2682	\$1,842.71
EFT14549	16/06/2023	BEST OFFICE SYSTEMS	SUPPLY AND DELIVERY OF TONER CARTRIDGE X3 - CRC OFFICE - 24.05.2023	\$77.00
EFT14550	16/06/2023	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH REPORTING CHANGES - I HOUR - MAY 2023	\$165.00
EFT14551	16/06/2023	BROOKTON 24/7 TOWING	FIRE TENDERS - PF9, PF10, AND PF11 - GENERAL SERVICE AND SAFETY INSPECTION INCLUDING LABOUR AND PARTS	\$3,153.90
EFT14552	16/06/2023	BROOKTON DELI	CATERING - ROADS SAFE TRAINING - 20/02/2023 - CRC OFFICE	\$120.00
EFT14553	16/06/2023	BUILDING & CONSTRUCTION INDUSTRY TRAINING FUND	BCIFT LEVY PAYMENT - APRIL - 24 LENNARD STREET	\$191.75
EFT14554	16/06/2023	BUILDING & ENERGY	BUILDING SERVICES LEVY'S COLLECTED - MAY 2023 - 2 X PROPERTY'S	\$800.15
EFT14555	16/06/2023	CHILD SUPPORT AGENCY EMPLOYER SERVICES	PAYROLL DEDUCTIONS	\$391.34
EFT14556	16/06/2023	EDGE PLANNING & PROPERTY	MONTHLY CHARGES - TOWN PLANNING SERVICES - FEBRUARY 2023	\$1,591.15
EFT14557	16/06/2023	FULLPOWER ELECTRICS (WA) PTY LTD	ELECTRICAL WORKS - CARAVAN PARK CAMP KITCHEN - INSTALL AND CONNECT INSTANTANEOUS 3 PHASE HWU AND 2X POWER POINTS - JUNE 2023	\$456.50
EFT14558	16/06/2023	GREAT SOUTHERN FUEL SUPPLIES	FUEL PURCHASES - CEO, MCC, MIW, CESM - MAY 2023	\$1,048.06

Chq/EFT	Date	Name	Description	Amount
EFT14559	16/06/2023	INTEGRATED ICT	MONTHLY CHARGES - MANAGED SERVICE AGREEMENT PER USER PER MONTH (MARCH AND APRIL), MICROSOFT OFFICE 365 (ANNUAL SUBSCRIPTION MARCH 2023-FEB 2024), PHONE SYSTEM(ADMIN OFFICE - APRIL), NBN DATA (ADMIN OFFICE -APRIL), EXCLAIMER SIGNATURE (APRIL), TREND AV FOR COUNCILORS (APRIL), VEEM CLOUD BACKUP (APRIL), TELEPHONY SERVICE (ADMIN OFFICE), NBN CONNECTION (CRC OFFICE), NBN PHONE SYSTEM (ADMIN OFFICE), NBN CONNECTION (ADMIN OFFICE), - MAY 2023	\$9,418.02
EFT14560	16/06/2023	LES VIDOVICH	MIW - L. VIDOVICH - REIMBURSEMENT OF INTERNET EXPENSES AS PER EMPLOYMENT CONTRACT - MAY 2023	\$80.27
EFT14561	16/06/2023	LGRCEU	PAYROLL DEDUCTIONS	\$349.00
EFT14562	16/06/2023	QUALITY PRESS	DL ENVELOPES X1500 SUPPLIED - PRINTED WITH SHIRE OF BROOKTON LOGO	\$368.50
EFT14563	16/06/2023	RESONLINE	MONTHLY CHARGES - CARAVAN PARK ONLINE BOOKING SYSTEM - MAY 2023	\$242.00
EFT14564	16/06/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$235.00
EFT14565	16/06/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$830.00
EFT14566	16/06/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$235.00
EFT14567	16/06/2023	SHIRE OF BROOKTON	PAYROLL DEDUCTIONS	\$830.00
EFT14568	16/06/2023	SHRED-X PTY LTD	MONTHLY CHARGES - SECURE DOCUMENT BIN CONTAINER HIRE X 2 - JUNE 2023	\$26.00
EFT14569	16/06/2023	STUMPY'S GATEWAY ROADHOUSE	UNLEADED FUEL PURCHASES - WORKS DEPARTMENT - MAY 2023	\$186.96
EFT14570	16/06/2023	WHEATBELT BUSINESS NETWORK	ANNUAL MEMBERSHIP - SMALL BUSINESS MEMBERSHIP - CRC - 20232024 FY	\$360.00
EFT14571	20/06/2023	ATO	BAS RETURN - MAY 2023	\$4,960.00
EFT14572	22/06/2023	BOB WADDELL & ASSOCIATES PTY LTD	ASSISTANCE WITH REPORTING CHANGES - 9.25HOURS - JUNE 2023	\$1,526.25
EFT14573	22/06/2023	BROOKTON 24/7 TOWING	GRADER - PG8 - HYDRAULIC HOSE ASSEMBLY PARTS AND LABOUR - 31.05.2023, PU35 - 1GYK393 - MITSUBISHI TRITON -75,000 KM LOGBOOK SERVICE AND SAFETY INSPECTION - FRONT WHEEL ALIGNMENT - DRAINING REAR DIFF - 08.06.2023, PU1 - 19BO - MITSUBISHI TRITON 56,000KM LOGBOOK SERVICE & INSPECTION	\$2,017.70
EFT14574	22/06/2023	CHEMCERT TRAINING GROUP PTY LTD	ONLINE TRAINING - CHEMICAL ACCREDITATION COURSE P&GLH K. LILLY - JUNE 2023	\$380.00
EFT14575	22/06/2023	CLEANFLOW ENVIRONMENTAL SOLUTIONS	SEWERAGE PIPES - PRE CCTV INSPECTION - MAY 2023	\$16,081.30

Chq/EFT	Date	Name	Description	Amount
EFT14576	22/06/2023	COTERRA ENVIRONMENT	KWEDA NORTH ROAD NATIVE VEGETATION CLEARING - 3.25 HOURS - MAY 2023	\$679.80
EFT14577	22/06/2023	EMMA DRAPER	PROVIDE GYM INDUCTIONS - 5 X MEMBERS AND TRAVEL - DECEMBER 2022 AND FEBRUARY 2023	\$410.00
EFT14578	22/06/2023	FULLPOWER ELECTRICS (WA) PTY LTD	WB EVA PAVILION MAINTENANCE - REPAIR FAULTY S TECH BUNKER SENSOR LIGHTS - MAY 2023	\$190.71
EFT14579	22/06/2023	IT VISION	TRAINING - FO-PAYROLL - L. ANDERSON - SYNGERYSOFT END OF YEAR PAYROLL - 15.05.2023	\$495.00
EFT14580	22/06/2023	PREPLAN PTY LTD	BUSHFIRE MITIGATION - FIRE BREAK WORKS, FORESTRY MULCHING - JUNE 2023	\$34,661.06
EFT14581	22/06/2023	RYLAN CONCRETE	SUPPLY AND INSTALL KERBING AROUND FLYING FOX PLAYGROUND - 11.05.2023	\$7,947.50
EFT14582	22/06/2023	SIMS CIVIL	CULVERTS 1200MM X 600MM X 3 - GLENNESTER ROAD, SEVERIN ROAD, WOODS LOOP - 06.06.2023	\$69,221.90
EFT14583	22/06/2023	SJ & VJ CONSTRUCTION	REPLACE AND REPAIR PAVING AREA - UNIT 2 MADISON SQUARE - 30.05.2023, MAKE GOOD WASHED OUT/SUBSIDED PAVING AND REHAUNCH -EFFLUENT PUMPING STATION	\$550.00
EFT14584	22/06/2023	TOLL TRANSPORT PTY LTD	VARIOUS SHIPPING INCLUDING, FROM CORSIGN TO SHIRE OFFICE, JOONDALUP TO BROOKTON, ARMADALE TO BROOKTON, SPEARWOOD TO BROOKTON AND SOUTH GUILDFORD TO BROOKTON	\$204.36
EFT14585	22/06/2023	WA CONTRACT RANGER SERVICES	RANGER SERVICES PROVIDED - 29/05/2023 - 06/06/2023	\$627.00
EFT14586	22/06/2023	WALLIS COMPUTER SOLUTIONS	ANNUAL 6 MONTHLY SUBSCRIPTION - MANAGED SERVICE AGREEMENT IT SUPPORT - ADMIN OFFICE, DEPOT, CRC AND COUNCILOR DEVICES, STANDARD WORKSTATION SUPPORT X 32 DEVICES, DATTO BACKUP SOLUTION - ITB HARDWARE SOLUTION, SOPHOS UTM FIREWALL INSTALLATION - SETUP CONFIGURATION - SETUP OF VPN SECURITY FOR REMOTE ACCESS , DMARC MANAGEMENT & REPORT, SYNGERYSOFT/ALTUS PATCHING AND UPDATING, UBIQUITI UNIFI SWITCH PRO 48 PORT POE UPGRADE FOR ADMINISTRATION OFFICE, INITIAL ONBOARDING COSTS, 10 X ADOBE ACROBAT 2020 WINDOWS TLP (ANNUAL SUBSCRIPTION MAY 2023- APRIL 2024), DISASTER RECOVERY SOLUTION 4 X SERVERS - MAY TO OCTOBER 2023	\$69,656.91

Chq/EFT	Date	Name	Description	Amount
EFT14587	28/06/2023	BROOKTON OLD TIME MOTOR SHOW	BUS BOND REFUND - T823 - OTMS - JUNE 2023	\$350.00
EFT14588	28/06/2023	CHRISTINA PECH	GYM KEY BOND REFUND - T767 - CHRISTINA PECH - JUNE 2023	\$60.00
EFT14589	28/06/2023	GORDON K RILEY	MEMORIAL HALL BOND REFUND - T844 - GORDON RILEY - JUNE 2023	\$500.00
EFT14590	28/06/2023	STUBBLE CO PTY LTD	BUS BOND REFUND - T848 - JAMES MCABE - JUNE 2023	\$350.00
EFT14591	28/06/2023	AVON TRADING CO	WORKS DEPARTMENT SMALL EQUIPMENT PARTS AND REPAIRS - CHAINSAW, WHIPPER SNIPPER, BLOWER, - JUNE 2023	\$812.40
EFT14592	28/06/2023	B & N EYRE BROOKTON NEWSAGENCY	CRC OFFICE AND ADMINISTRATION OFFICE - STATIONARY ORDER - RETRACTABLE KEYRING FOR FRONT OFFICE X 2, REFLEX A4 PAPER, MARBIG EXPANDING SHEET PROTECTORS, PHOTO PAPER AND VARIOUS STATIONERY - MAY 2023	\$593.95
EFT14593	28/06/2023	BEDFORD ARMS HOTEL	CATERING - 5 X CONCILLOR DINNERS, 6 X STAFF DINNER - JUNE COUNCIL MEETING	\$313.00
EFT14594	28/06/2023	BROOKTON 24/7 TOWING	MAZDA CX3 - PAV5 - SUPPLY AND INSTALL NEW BRAKE ROTORS, FRONT BRAKE PADS AND 42,000 KM LOG BOOK SERVICE AND INSPECTION, PAV3 - MITSUBISHI TRITON - 15,000KM LOG BOOK SERVICE AND INSPECTION, PM10 - TORO REELMASTER - SEIZED CUTTING ROTOR - OBSTRUCTION - REMOVED STEEL TENT HOOK - JUNE 2023	\$1,166.80
EFT14595	28/06/2023	BROOKTON DELI	CRC OFFICE - CATERING - MENTAL HEALTH AWARENESS TRAINING - MARCH 2023	\$260.00
EFT14596	28/06/2023	BROOKTON PLUMBING	ROBINSON ROAD PUBLIC TOILET REPAIRS - UNBLOCK LADIES DISABLED PAN - JUNE 2023	\$170.50
EFT14597	28/06/2023	CE HARTL	COUNCILLOR SITTING FEE AND TRAVEL EXPENSES - QUARTER 4 - CR C. HARTL - APRIL TO JUNE 2023	\$806.08
EFT14598	28/06/2023	CHARLENE HAYDEN	COUNCILLOR FEES AND EXPENSES - 4TH QUARTER - CR C. HAYDEN - APRIL - JUNE 2023	\$400.00
EFT14599	28/06/2023	DARRY'S PLUMBING & GAS DARR BEST PLUMBING PTY LTD	CARAVAN PARK REPAIRS - REPLACE UNDERFLOOR PIPE AND TOILET PAN IN LADIES TOILET, INSTALL FIRE HOSE REEL AS SUPPLIED, INVESTIGATE AND RECTIFY BLOCKED FEMALE TOILET IN OLD ABLUTION BLOCK - JUNE 2023	\$3,625.48

Chq/EFT	Date	Name	Description	Amount
EFT14600	28/06/2023	DELTA AGRIBUSINESS WA BROOKTON RURAL TRADERS	WORKS DEPARTMENT AND PARKS AND GARDENS - VARIOUS SUPPLIES INCLUDING POOL CHEMICALS, NUTS AND BOLTS, LAW FERTILIZER, MOUSE TRAPS, ELECTRICAL LEADS, CLEANING PRODUCTS, LUBRICANTS, BATTERIES, HARD YAKKA LEGENDS SLIM PANT NAVY 92R – P. SYNGE AND CONCRETE FOR CCTV POLE BASE ON ROBINSON ROAD - MAY 2023	\$5,086.84
EFT14601	28/06/2023	EDGE PLANNING & PROPERTY	TOWN PLANNING SERVICES PROVIDED - MAY 2023	\$4,122.52
EFT14602	28/06/2023	FULLPOWER ELECTRICS (WA) PTY LTD	ELECTRICAL WORKS - SEWERAGE TREATMENT PUMP - ADJUSTMENTS TO SENSOR PROBE, UNIT 1 MADISON SQUARE UNITS - INVESTIGATE AND REPAIR UNIT LIGHTING TRIPPING. - JUNE 2023	\$477.46
EFT14603	28/06/2023	GARY SHERRY	STAFF REIMBURSEMENT - CEO - G. SHERRY - 50% REIMBURSEMENT OF SYNERGY COST AS PER EMPLOYMENT CONTRACT - JUNE 2023	\$114.96
EFT14604	28/06/2023	GREENFIELD TECHNICAL SERVICES	RAMM DATABASE UPDATE - CIVIL ENGINEER PREPARATION OF DOCUMENTATION - JUNE 2023	\$770.00
EFT14605	28/06/2023	H RUSHTON & CO	PR8 AND PR9 - TRANSPORT 2 ROLLERS FROM DAGIN-MEARS ROAD TO SHIRE DEPOT, PARTS FOR PT14 - 1 X FEMALE COUPLING -2 X MALE ADAPTORS, SUPPLY ADBLUE	\$1,164.42
EFT14606	28/06/2023	HAROLD ATHOL BELL	COUNCILLOR SITTING FEE AND TRAVEL EXPENSES QUARTER 4 - CR H. BELL - APRIL TO JUNE 2023	\$1,100.00
EFT14607	28/06/2023	KATRINA LOUISE CRUTE	COUNCILLOR SITTING FEE, TRAVEL EXPENSES AND PRESIDENTS ALLOWANCE - QUARTER 4 - CR K. CRUTE - APRIL TO JUNE 2023	\$1,675.00
EFT14608	28/06/2023	LANDGATE (DOLA)	MINING TENEMENTS - MINIMUM CHARGE - 13.04.2023 TO 11.05.2023	\$42.15
EFT14609	28/06/2023	LGIS INSURANCE BROKING	REGIONAL RISK COORDINATOR FEES - JANUARY TO JUNE 2023	\$6,850.80
EFT14610	28/06/2023	MARILYN GAIL MACNAB	COUNCILLOR SITTING FEE AND TRAVEL EXPENSES - QUARTER 4 - CR G. MACNAB - APRIL TO JUNE 2023	\$581.20
EFT14611	28/06/2023	MICHAEL JACOBSEN	CARAVAN PARK - REFUND WANDOO CHALET BOOKING #11900250 - CANCELLED WITHIN APPROVED TIMEFRAME - JUNE 2023	\$185.00
EFT14612	28/06/2023	NEIL WALKER	COUNCILLOR SITTING FEE, TRAVEL EXPENSES AND DEPUTY ALLOWANCE - QUARTER 4 - CR N. WALKER - APRIL TO JUNE 2023	\$1,118.55

Chq/EFT	Date	Name	Description	Amount
EFT14613	28/06/2023	NOURISH BROOKTON	MONTHLY PURCHASES - ADMINISTRATION OFFICE, WORKS DEPOT, CRC OFFICE, AND CLEANERS - VARIOUS ITEMS INCLUDING MILK, COFFEE, TEA, MILO, FLY SPRAY, MOUSE BAIT, PAPER TOWEL, AIR FRESHENER, LIGHT GLOBES, TOMATO SAUCE, TISSUES, DISHWASHING LIQUID AND SUPPLY AND DELIVER GAS BOTTLE TO WB EVA PAVILION - MAY 2023	\$504.28
EFT14614	28/06/2023	PREPLAN PTY LTD	BUSHFIRE MITIGATION WORKS - FORESTRY MULCHING AROUND BRIDGES X 13 - 13/06/2023	\$78,037.93
EFT14615	28/06/2023	TAMARA LILLY	COUNCILLOR SITTING FEE AND TRAVEL EXPENSES - QUARTER 4 - CR T. LILLY - APRIL TO JUNE 2023	\$2,607.25
EFT14616	28/06/2023	TELSTRA CORPORATION	TELSTRA CHARGES - WIRELESS M2M DATA PLAN 5MB - SEWERAGE PUMP STATION ALARM - APRIL	\$54.24
EFT14617	28/06/2023	VIVIEN WILLIAMS	CARAVAN PARK - PARTIAL REFUND CHALET (SHEOAK) BOOKING #11945086 - CANCELLED WITHIN APPROVED TIMEFRAME - JUNE 2023	\$168.00
EFT14618	28/06/2023	WA LOCAL GOVERNMENT ASSN	COUNCILLOR TRAINING - CR H. BELL AND CR T. LILLY - STRATEGIC DECISION MAKING AND EFFECTIVE COMMUNITY LEADERSHIP - JUNE 2023	\$2,332.00
EFT14619	28/06/2023	WHEATBELT ELECTRICS	ADMINISTRATION OFFICE - REPAIR FAULTY LIGHT WIRING IN GO/CESM/HO OFFICE - MAY 2023	\$242.00
EFT14620	28/06/2023	WINDSOR D & J	DEPOT BUILDING IMPROVEMENTS - BUILD SHOWER ROOM IN WORKSHOP, MOVE EYEWASH STATION TO INSIDE WORKSHOP- 2023	\$11,799.70
EFT14621	28/06/2023	ZIRCODATA (TOTALLY CONFIDENTIAL RECORDS)	ADMIN ARCHIVE - ARCHIVE BOXES, BAR CODES AND TRANSPORT - MAY 2023	\$482.91
EFT14622	28/06/2023	ZONE 50 ENGINEERING SURVEYS PTY LTD	DANGIN-MEARS ROAD - INITIAL SURVEY INCLUDING SWEEP PATH, SEAL WIDTH, LINE MARKING CALCULATIONS AND PDF DRAWINGS	\$3,324.20
DD6761.1	14/06/2023	SHIRE OF BROOKTON MASTERCARD -CESM	CREDIT CARD CHARGES - CESM - MONTHLY CREDIT CARD FEE - MAY 2023	\$4.00
DD6761.2	14/06/2023	SHIRE OF BROOKTON MASTERCARD - MIW	MONTHLY CREDIT CARD CHARGES - MIW - MAY 2023	\$852.75
DD6761.3	14/06/2023	SHIRE OF BROOKTON MASTERCARD - MCC	MONTHLY CREDIT CARD CHARGES - MCC - MAY 2023	\$1,017.60
DD6761.4	14/06/2023	SHIRE OF BROOKTON MASTERCARD - CEO	MONTHLY CREDIT CARD CHARGES - CEO - MAY 2023	\$1,696.50
DD6765.1	13/06/2023	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$306.44
DD6765.2	13/06/2023	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$103.70

Chq/EFT	Date	Name	Description	Amount
DD6765.3	13/06/2023	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$98.96
DD6765.4	13/06/2023	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$272.98
DD6765.5	13/06/2023	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$444.75
DD6765.6	13/06/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$6,992.21
DD6765.7	13/06/2023	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$876.61
DD6765.8	13/06/2023	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$350.63
DD6765.9	13/06/2023	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$50.00
DD6768.1	15/06/2023	SYNERGY	ELECTRICITY USAGE CHARGES - MEMORIAL HALL - 23/03/2023 - 24/05/2023	\$134.99
DD6779.1	19/06/2023	TELSTRA CORPORATION	TELSTRA CHARGES - ADMINISTRATION OFFICE AND CRC OFFICE - 23/04/2023 - 22/05/2023	\$345.73
DD6781.1	20/06/2023	SYNERGY	ELECTRICITY CHARGES - SALINITY PUMP, WATER HARVESTING DAM, SHIRE ADMINISTRATION OFFICE, BROOKTON CRC OFFICE, RAILWAY STATION, SEWERAGE POND PUMP, 2/2 MONTGOMERY ST (25 WHITTINGTON ST), HAPPY VALLEY BORE, UNIT 1/4 MATTHEWS ST - 24/03/2023 - 24/05/2023	\$5,085.24
DD6783.1	16/06/2023	SYNERGY	ELECTRICITY CHARGES - DEPOT BUILDING, BCI BUILDING, SEWERAGE PUMP STATION, MADISON SQUARE PARK RETICULATION, SWIMMING POOL, OVAL TANK AND REC GROUND, MADISON SQUARE COMMON AREAS, UNIT 6/28B WILLIAMS STREET - 24/03/2023 - 25/05/2023	\$2,083.03
DD6795.1	22/06/2023	SYNERGY	ELECTRICITY CHARGES - TOWN STREETLIGHT X 184 - MAY 2023	\$3,566.21
DD6797.1	21/06/2023	TELSTRA CORPORATION	TELSTRA CHARGES - STAFF MOBILE PHONES, CEO, MCC, MIW, MP, BO, WC, P&GLH, WLH, POOL SUPERVISOR, CARAVAN PARK CARETAKER - MAY 2023	\$659.21
DD6799.1	21/06/2023	WATER CORPORATION OF WA	WATER USE CHARGES - WB EVA PAVILION, CARAVAN PARK - MAY 2023	\$332.84
DD6827.1	27/06/2023	EXPAND SUPER	SUPERANNUATION CONTRIBUTIONS	\$307.13
DD6827.2	27/06/2023	SANDHURST TRUSTEES	PAYROLL DEDUCTIONS	\$881.10
DD6827.3	27/06/2023	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$116.99
DD6827.4	27/06/2023	REST INDUSTRY SUPER	SUPERANNUATION CONTRIBUTIONS	\$118.76

Chq/EFT	Date	Name	Description	Amount
DD6827.5	27/06/2023	MYNORTH SUPER WEALTH PERSONAL SUPERANNUATION AND PERSONAL FUND	SUPERANNUATION CONTRIBUTIONS	\$272.98
DD6827.6	27/06/2023	BRET EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$446.40
DD6827.7	27/06/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$6,798.19
DD6827.8	27/06/2023	CBUS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$874.27
DD6827.9	27/06/2023	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$292.30
DD6828.1	13/06/2023	ROD EVENIS SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	\$1,510.09
DD6828.2	27/06/2023	ROD EVENIS SUPERANNUATION	PAYROLL DEDUCTIONS	\$487.13
DD6837.1	13/06/2023	AWARE SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$368.98
DD6847.1	30/06/2023	TELSTRA CORPORATION	MONTHLY CHARGES - TELSTRA DATA CHARGES FOR SEWERAGE PLANT ALARM - MAY, JUNE AND JULY 2023	\$113.47
1068.1	01/06/2023	CBA MERCHA BANK FEE MERCHANT FEE	BANK FEE - MERCHANT FEE	\$50.00
1068.1	01/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$6.82
1068.1	02/06/2023	CBA MERCHA BANK FEE MERCHANT FEE	BANK FEE - MERCHANT FEE	\$35.05
1068.1	02/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.65
1068.1	05/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$1.18
1069.1	06/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$5.46
1070.1	07/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$5.80
1070.1	8/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$11.60
1071.1	9/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.03
1072.1	12/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$2.28
1074.1	15/06/2023	CBA MERCHA BANK FEE MERCHANT FEE	BANK FEE - MERCHANT FEE	\$29.50
1074.1	15/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.18
1074.1	16/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$8.64
1075.1	19/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.90
1076.1	20/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.18
1077.1	21/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
1079.1	23/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$23.60
1080.1	26/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$4.56

Chq/EFT	Date	Name	Description	Amount
1081.1	27/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$0.72
1082.1	28/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING FEE	\$0.64
1083.1	29/06/2023	EWAY CARAVAN PARK BOOKING SYSTEM FEES	CARAVAN PARK BOOKING SYSTEM FEES	\$3.18
1084.1	30/06/2023	CBA MERCHA BANK FEE MERCHANT FEE	BANK FEE - MERCHANT FEE	\$195.70
DD6765.10	13/06/2023	SANDHURST TRUSTEES	SUPERANNUATION CONTRIBUTIONS	\$881.10
DD6765.11	13/06/2023	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,301.94
DD6765.12	13/06/2023	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$294.91
DD6827.10	27/06/2023	MLC NOMINEES PTY LIMITED	SUPERANNUATION CONTRIBUTIONS	\$350.63
DD6827.11	27/06/2023	WA LOCAL GOVERNMENT SUPER PLAN	PAYROLL DEDUCTIONS	\$50.00
DD6827.12	27/06/2023	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	\$1,439.17
DD6827.13	27/06/2023	HUB24 SUPERFUND	SUPERANNUATION CONTRIBUTIONS	\$294.91
PAYJRUN *1144	13/06/2023	SALARIES & WAGES	WEEK 50 PPE 13/06/2023	\$65,146.49
PAYJRUN *1147	27/06/2023	SALARIES & WAGES	WEEK 52 PPE 27/06/2023	\$61,363.23
PAYJRUN *1148	27/06/2023	SALARIES & WAGES	WEEK 52 PPE 27/06/2023	\$5,927.38
PAYJRUN *1149	27/06/2023	SALARIES & WAGES	WEEK 52 PPE 27/06/2023	\$2,318.13
			TOTAL	\$577,811.34

List of Credit Card Transactions Paid in June 2023

Shire of Brookton - Bendigo Bank Mastercard – MIW

Direct Debit	Date	Description	Amount
DD6761.2	14/06/2023	BENDIGO BANK MONTHLY CARD FEE	\$ 4.00
		RIVERSIDE HOTEL – OVERNIGHT ACCOMMODATION FOR STAFF TO ATTEND 2 DAY TRAINING IN NORTHAM	\$318.00
		STANDARDS AUSTRALIA PURCHASE OF EBOOK FOR “AS 1743:2018”	530.75
		TOTAL	\$852.75

Shire of Brookton - Bendigo Bank Mastercard - MCC

Direct Debit	Date	Description	Amount
DD6761.3	14/06/2023	BENDIGO BANK MONTHLY CARD FEE	\$4.00
		SCHOOL YEARS PHOTO FRAMES – 6 FRAMES FOR PHOTOS OF STAFF AND COUNCILLORS	\$1013.60
		TOTAL	\$1017.60

Shire of Brookton - Bendigo Bank Mastercard - CESM

Direct Debit	Date	Description	Amount
DD6761.1	14/06/2023	BENDIGO BANK MONTHLY CARD FEE	\$4.00
		TOTAL	\$4.00

Shire of Brookton - Bendigo Bank Mastercard - CEO

Direct Debit	Date	Description	Amount
DD6761.4	14/06/2023	BENDIGO BANK MONTHLY CARD FEE	\$4.00
		QUEST KINGS PARK – 2 NIGHTS ACCOMMODATION FOR MP TO ATTEND TRAINING IN PERTH	\$457.00
		TRACK MY RIDE – ANNUAL SUBSCRIPTION FOR FLEET METRICS – PAV3, PAV6, PU1	\$900.00
		SEEK LIMITED PAYMENT FOR ADVERTISEMENT OF OPEN POSITION – AQUATIC CENTRE SUPERVISOR – 12/05/2023	\$335.50
		TOTAL	\$1696.50

14.07.23.05 STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 JUNE 2023

File No:	N/A
Date of Meeting:	20 July 2023
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	Shire of Brookton
Author/s:	Charlotte Cooke – Senior Finance Officer
Authorising Officer:	Deanne Sweeney - Manager Corporate & Community
Declaration of Interest:	The authors have no financial interest in this matter
Voting Requirements:	Simple Majority
Previous Report:	31/05/2023

Summary of Item:

The Statement of Financial Activity for period ending 30 June 2023 together with associated commentaries are present for Council's consideration.

Description of Proposal:

That Council receives the Statement of Financial Activity for the period ended 30 June 2023, as presented.

Background:

In accordance with regulation 34 of the *Local Government (Financial Management) Regulations 1996*, the Shire is to prepare a monthly Statement of Financial Activity for approval by Council. December and January's reports are presented in February as Council does not meet in January.

Consultation:

Reporting officers receive monthly updates to track expenditure and income.

Statutory Environment:

Section 6.4 of the *Local Government Act 1995* requires a Local Government to prepare an annual financial statement for the preceding year and other financial reports as they prescribed.

Regulation 34(1) of the *Local Government (Financial Management) Regulations 1996* as amended requires the Local Government to prepare monthly financial statements and report on actual performance against what was set out in the annual budget.

Relevant Plans and Policy:

There is no Council Policy relevant to this item.

Financial Implications:

The Budget is regularly monitored on at least a monthly basis, by the Chief Executive Officer, the Manager Corporate & Community and the Senior Finance Officer. Responsible Officers are also required to review their particular line items for anomalies each month, with a major review required by law, between 1 January and 31 March of each year pursuant to the *Local Government (Financial Management) Regulations 1996* (Regulation 33A).

Any material variances that have an impact on the outcome of the budgeted closing surplus position are detailed in the Monthly Financial Report contained within attachment 14.07.23.05A.

Risk Assessment:

The risk in relation to this matter is assessed as 'Low' on the basis that if Council does not receive the Monthly Financial Reports for the month reported leading to the Shire not meeting legislative requirements on financial reporting. The risk identified would be failure to fulfil statutory regulations or compliance requirements.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

Community & Strategic Objectives:

Responsible financial management is critical to deliver on the Strategic Community Plan.

The Corporate Business Plan determines the local government's resource allocations which form the construction of the Annual Budget. The financial statements thus measure performance against the Corporate Business Plan by providing comparatives against the Annual Budget.

This proposal relates to delivery of core business and services detailed in the Shire of Brookton Corporate Compendium – October 2020, duly appended to the Next Generation BROOKTON Corporate Business Plan <2021.

Specifically, the contract services supports the following Business Unit and Functions:

18. *Financial Control*
 - 18.2 *Conduct external/internal audits and reporting*
 - 18.4 *Review/Manage financial investments*
 - 18.5 *Process rates, other revenues, timely payments*

Comment

The Monthly Financial Reports has been prepared in accordance with statutory requirements.

OFFICER'S RECOMMENDATION

That Council, accordance with Section 6.4 of the Local Government Act 1995 and Regulation 34 of the Local Government (Financial Management) Regulations 1995, receives the Monthly Statements of Financial Activity for the 30 June 2023, in as presented in attachment 14.06.23.05A.

(Simple majority Vote required)

Attachments

Attachment 14.07.23.05A – Monthly Statements of Financial Activity 30 June 2023.



SHIRE OF BROOKTON

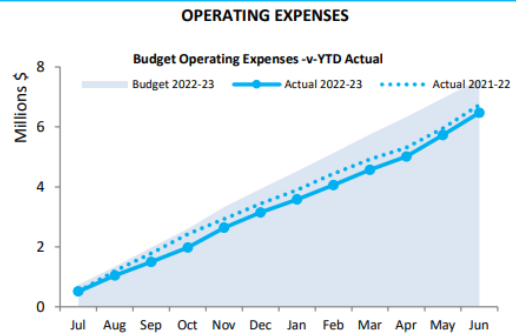
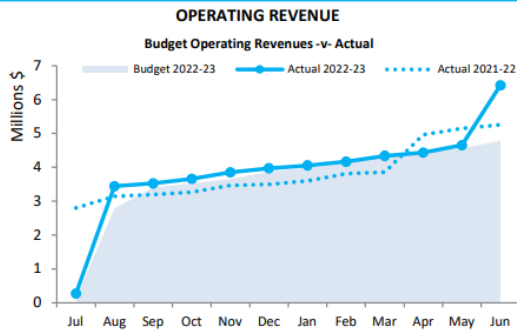
MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) FOR THE PERIOD ENDED 30 JUNE 2023

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

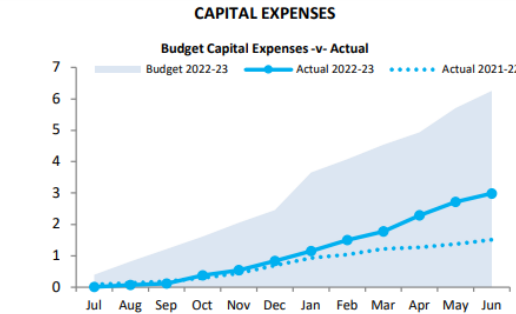
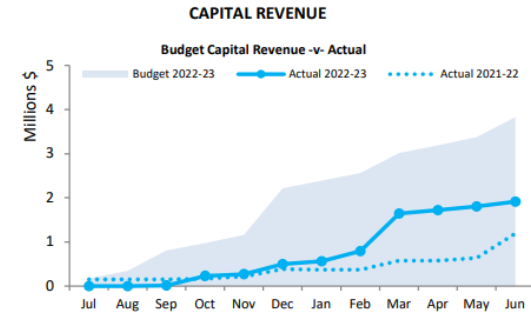
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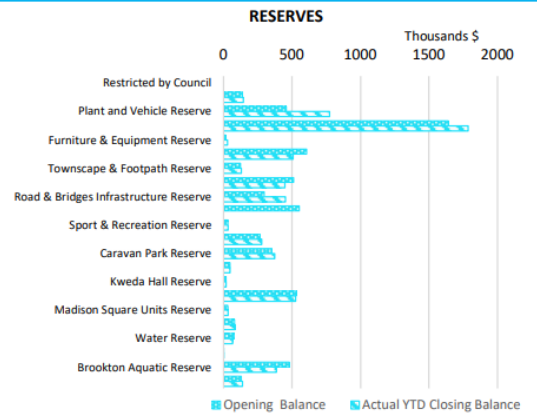
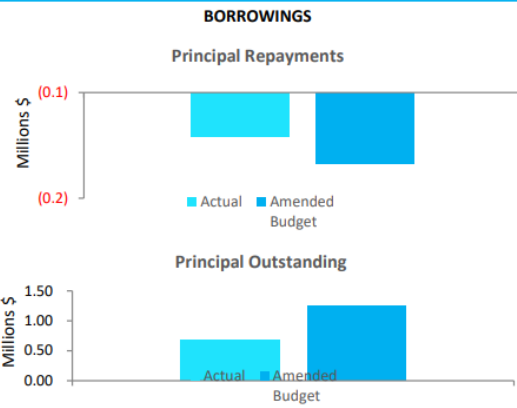
OPERATING ACTIVITIES



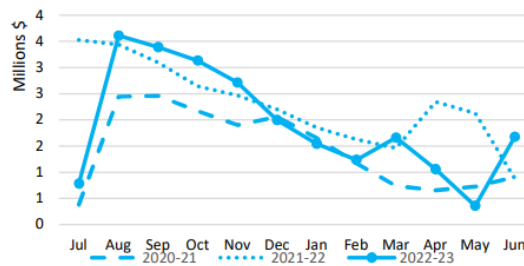
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.94 M	\$0.87 M	\$0.87 M	\$0.00 M
Closing	\$0.00 M	(\$0.02 M)	\$1.68 M	\$1.70 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables		Receivables			
	\$15.23 M	% of total		\$0.35 M	% Outstanding		\$0.25 M	% Collected
Unrestricted Cash	\$2.47 M	16.2%	Trade Payables	\$0.28 M		Rates Receivable	\$0.16 M	95%
Restricted Cash	\$12.75 M	83.8%	0 to 30 Days		97.5%	Trade Receivable	\$0.09 M	% Outstanding
			Over 30 Days		2.6%	Over 30 Days		24.0%
			Over 90 Days		0.1%	Over 90 Days		1.2%

Refer to Note 2 - Cash and Financial Assets Refer to Note 5 - Payables Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.16 M)	\$0.13 M	\$2.16 M	\$2.02 M

Refer to Statement of Financial Activity

Rates Revenue			Grants, Subsidies and Contributions			Fees and Charges		
YTD Actual	\$3.49 M	% Variance	YTD Actual	\$2.31 M	% Variance	YTD Actual	\$0.92 M	% Variance
YTD Budget	\$3.55 M	(1.8%)	YTD Budget	\$0.99 M	131.8%	YTD Budget	\$0.85 M	7.8%

Refer to Statement of Financial Activity Refer to Note 13 - Operating Grants and Contributions Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$2.31 M)	(\$2.71 M)	(\$0.97 M)	\$1.73 M

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants and Contributions		
YTD Actual	\$0.12 M	%	YTD Actual	\$3.00 M	% Spent	YTD Actual	\$1.86 M	% Received
Adopted Budget	\$0.17 M	(32.2%)	Adopted Budget	\$5.72 M	(47.5%)	Adopted Budget	\$3.10 M	(40.0%)

Refer to Note 7 - Disposal of Assets Refer to Note 8 - Capital Acquisitions Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.52 M	\$1.67 M	(\$0.38 M)	(\$2.05 M)

Refer to Statement of Financial Activity

Borrowings		Reserves		Lease Liability	
Principal repayments	\$0.14 M	Reserves balance	\$12.75 M	Principal repayments	\$0.00 M
Interest expense	\$0.06 M	Interest earned	\$0.25 M	Interest expense	\$0.00 M
Principal due	\$0.67 M			Principal due	\$0.02 M

Refer to Note 9 - Borrowings Refer to Note 11 - Cash Reserves Refer to Note 10 - Lease Liabilities

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 JUNE 2023**

NATURE DESCRIPTIONS

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION

Depreciation expense raised on all classes of assets. Excluding Land.

FINANCE COSTS

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

BY NATURE

	Ref	Adopted Budget	Amended Budget	YTD Budget	YTD Actual	Variance \$	Variance %	Var.
	Note	(a)		(b)	(c)	(c) - (b)	((c) - (b))/(b)	
		\$	\$	\$	\$	\$	%	
OPERATING ACTIVITIES								
Revenue from operating activities								
Rates		2,555,172	2,555,172	2,555,172	2,571,698	16,526	0.65%	
Grants, subsidies and contributions	13	700,317	994,564	994,564	2,305,083	1,310,519	131.77%	▲
Fees and charges		852,164	849,164	849,164	915,260	66,096	7.78%	
Interest revenue		41,797	143,797	143,797	300,686	156,889	109.10%	▲
Other revenue		236,859	230,254	230,254	318,178	87,924	38.19%	▲
Profit on disposal of assets	7	6,977	9,781	9,781	9,780	(1)	(0.01%)	
		4,393,286	4,782,732	4,782,732	6,420,685	1,637,953	34.25%	
Expenditure from operating activities								
Employee costs		(2,268,611)	(2,182,024)	(2,182,024)	(2,166,239)	15,785	0.72%	
Materials and contracts		(1,706,273)	(1,883,165)	(1,883,165)	(1,483,697)	399,468	21.21%	▲
Utility charges		(196,100)	(197,260)	(197,260)	(217,021)	(19,761)	(10.02%)	▼
Depreciation		(2,890,397)	(2,890,397)	(2,890,397)	(2,221,912)	668,485	23.13%	▲
Finance costs		(70,753)	(70,753)	(70,753)	(58,832)	11,921	16.85%	▲
Insurance expenses		(220,653)	(223,378)	(223,378)	(222,323)	1,055	0.47%	
Other expenditure		(81,609)	(82,253)	(82,253)	(99,821)	(17,568)	(21.36%)	▼
Loss on disposal of assets	7	(36,710)	(57,410)	(57,410)	0	57,410	100.00%	▲
		(7,471,106)	(7,586,640)	(7,586,640)	(6,469,846)	1,116,794	(14.72%)	
Non-cash amounts excluded from operating activities	1(a)	2,920,130	2,938,026	2,938,026	2,207,604	(730,422)	(24.86%)	▼
Amount attributable to operating activities		(157,690)	134,118	134,118	2,158,442	2,024,324	1509.36%	
INVESTING ACTIVITIES								
Inflows from investing activities								
Proceeds from capital grants, subsidies and contributions	14	3,204,793	3,204,793	3,204,793	1,886,624	(1,318,169)	(41.13%)	▼
Proceeds from disposal of assets	7	180,501	170,956	170,956	115,955	(55,001)	(32.17%)	▼
Proceeds from financial assets at amortised cost - self supporting loans	9	26,140	26,140	26,140	26,140	(0)	(0.00%)	
		3,411,434	3,401,889	3,401,889	2,028,718	(1,373,171)	(40.36%)	
Outflows from investing activities								
Payments for inventories, property, plant and equipment and infrastructure	8	(5,720,451)	(6,107,892)	(6,107,892)	(3,003,572)	3,104,320	50.82%	▲
		(5,720,451)	(6,107,892)	(6,107,892)	(3,003,572)	3,104,320	(50.82%)	▲
Amount attributable to investing activities		(2,309,017)	(2,706,003)	(2,706,003)	(974,854)	1,731,149	(63.97%)	▲
FINANCING ACTIVITIES								
Inflows from financing activities								
Proceeds from new debentures	9	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼
Transfer from reserves	11	2,347,223	2,498,401	2,498,401	1,258,108	(1,240,293)	(49.64%)	▼
		2,947,223	3,098,401	3,098,401	1,258,108	(1,840,293)	(59.39%)	▼
Outflows from financing activities								
Repayment of borrowings	9	(167,267)	(167,267)	(167,267)	(142,462)	24,805	14.83%	▲
Payments for principal portion of lease liabilities	10	(1,467)	(1,467)	(1,467)	(1,467)	0	0.01%	
Transfer to reserves	11	(1,256,210)	(1,256,210)	(1,256,210)	(1,494,093)	(237,883)	(18.94%)	▼
		(1,424,944)	(1,424,944)	(1,424,944)	(1,638,022)	(213,078)	14.95%	▼
Amount attributable to financing activities		1,522,279	1,673,457	1,673,457	(379,914)	(2,053,371)	(122.70%)	
MOVEMENT IN SURPLUS OR DEFICIT								
Net current assets at start of financial year - surplus/(deficit)	1(c)	944,428	873,428	873,428	873,428	0	0.00%	
Amount attributable to operating activities		(157,690)	134,118	134,118	2,158,442	2,024,324	1509.36%	
Amount attributable to investing activities		(2,309,017)	(2,706,003)	(2,706,003)	(974,854)	1,731,149	(63.97%)	▲
Amount attributable to financing activities		1,522,279	1,673,457	1,673,457	(379,914)	(2,053,371)	(122.70%)	
Net current assets at end of financial year - surplus/(deficit)	1(c)	0	(25,000)	(25,000)	1,677,103	1,702,102	6808.53%	

KEY INFORMATION

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

Refer to Note 17 for an explanation of the reasons for the variance.

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

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	<p>Administration and operations of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services.</p>
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	<p>Rates, general purpose grants and interest revenue.</p>
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community.</p>	<p>Supervision of various by-laws, fire prevention, emergency services and animal control.</p>
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	<p>Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.</p>
<p>EDUCATION AND WELFARE</p> <p>The Shire of Brookton provides low cost housing and Seniors accommodation units.</p>	<p>Support and provide assistance to senior citizens and other voluntary services.</p>
<p>HOUSING</p> <p>Provision and maintenance of rental housing to staff and non-staff tenants.</p>	<p>Provision and maintenance of rental housing to staff and non-staff tenants.</p>
<p>COMMUNITY AMENITIES</p> <p>Provision and maintenance of a sewerage overflow system; street; household and commercial refuse collection; refuse disposal site; administration of a town planning scheme; public conveniences and Brookton cemetery.</p>	<p>Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences</p>
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently infrastructure and resources which will help the social well To establish and manage efficiently infrastructure and resources which will help the social well being of the community.</p>	<p>Maintenance of halls, aquatic centre, recreation centre and reserves, parks and gardens, library service, cultural and heritage services and facilities.</p>
<p>TRANSPORT</p> <p>Construction and maintenance of RAV network including traffic signs, footpaths, bridges, culverts and other drains, street cleaning and lighting of streets. Townscape projects and the maintenance of a works depot.</p>	<p>Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.</p>
<p>ECONOMIC SERVICES</p> <p>Tourism and promotion of Brookton, operation of Brookton Caravan Park, building control and land care development of the Brookton district.</p>	<p>Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and stand pipes. Building control.</p>
<p>OTHER PROPERTY AND SERVICES</p> <p>Private works and indirect cost allocation pools for plant operation and public works.</p>	<p>Private works operations, public works operation, plant operation costs, gross salaries and wages.</p>

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

BY PROGRAM

	Note	Adopted Annual Budget	Amended Annual Budget (d)	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		\$	\$	\$	\$	\$	%		
OPERATING ACTIVITIES									
Revenue from operating activities									
Governance		21,510	34,220	34,220	35,349	1,129	3.30%	▲	
General Purpose Funding - Rates	6	2,555,172	2,555,172	2,555,172	2,571,698	16,526	0.65%	▲	
General Purpose Funding - Other		221,974	465,560	465,560	2,003,879	1,538,319	330.42%	▲	S
Law, Order and Public Safety		173,472	336,747	336,747	287,832	(48,915)	(14.53%)	▼	S
Health		300	300	300	253	(47)	(15.75%)	▼	
Education and Welfare		79,165	84,165	84,165	70,110	(14,055)	(16.70%)	▼	S
Housing		133,397	130,637	130,637	139,086	8,449	6.47%	▲	
Community Amenities		418,023	421,705	421,705	430,079	8,374	1.99%	▲	
Recreation and Culture		46,342	40,842	40,842	49,041	8,199	20.07%	▲	
Transport		103,963	106,074	106,074	108,897	2,823	2.66%	▲	
Economic Services		621,268	587,428	587,428	674,364	86,936	14.80%	▲	S
Other Property and Services		18,700	19,882	19,882	50,097	30,215	151.97%	▲	S
		4,393,286	4,782,732	4,782,732	6,420,685	1,637,953	34.25%	▲	
Expenditure from operating activities									
Governance		(580,714)	(496,607)	(496,607)	(708,344)	(211,737)	(42.64%)	▼	S
General Purpose Funding		(254,060)	(254,060)	(254,060)	(210,454)	43,606	17.16%	▲	S
Law, Order and Public Safety		(343,249)	(509,724)	(509,724)	(524,238)	(14,514)	(2.85%)	▼	
Health		(41,545)	(40,545)	(40,545)	(34,248)	6,297	15.53%	▲	
Education and Welfare		(179,000)	(162,920)	(162,920)	(140,935)	21,985	13.49%	▲	S
Housing		(262,781)	(241,111)	(241,111)	(176,108)	65,003	26.96%	▲	S
Community Amenities		(617,820)	(638,020)	(638,020)	(578,994)	59,026	9.25%	▲	
Recreation and Culture		(1,097,996)	(1,059,263)	(1,059,263)	(1,037,628)	21,635	2.04%	▲	
Transport		(3,563,077)	(3,617,099)	(3,617,099)	(2,469,221)	1,147,878	31.73%	▲	S
Economic Services		(522,546)	(564,993)	(564,993)	(525,381)	39,612	7.01%	▲	
Other Property and Services		(8,318)	(2,298)	(2,298)	(64,295)	(61,997)	(2697.88%)	▼	S
		(7,471,106)	(7,586,640)	(7,586,640)	(6,469,846)	1,116,794	14.72%	▲	
Non-cash amounts excluded from operating activities	1(a)	2,920,130	2,938,026	2,938,026	2,207,604	(730,422)	(24.86%)	▼	
Amount attributable to operating activities		(157,690)	134,118	134,118	2,158,442	2,024,324	1509.36%		
INVESTING ACTIVITIES									
Inflows from investing activities									
Proceeds from capital grants, subsidies and contributions	14	3,204,793	3,204,793	3,204,793	1,886,624	(1,318,169)	(41.13%)	▼	S
Proceeds from Disposal of Assets	7	180,501	170,956	170,956	115,955	(55,001)	(32.17%)	▼	S
Proceeds from financial assets at amortised cost - self supporting loans	9	26,140	26,140	26,140	26,140	(0)	(0.00%)	▼	
		3,411,434	3,401,889	3,401,889	2,028,718	(1,373,171)	(40.36%)	▼	
Outflows from investing activities									
Payments for inventories, property, plant and equipment and infrastructure	8	(5,720,451)	(6,107,892)	(6,107,892)	(3,003,572)	3,104,320	50.82%	▲	S
		(5,720,451)	(6,107,892)	(6,107,892)	(3,003,572)	3,104,320	(50.82%)	▲	
Amount attributable to investing activities		(2,309,017)	(2,706,003)	(2,706,003)	(974,854)	1,731,149	(63.97%)	▲	
FINANCING ACTIVITIES									
Inflows from financing activities									
Proceeds from New Debentures	9	600,000	600,000	600,000	0	(600,000)	(100.00%)	▼	S
Transfer from Reserves	11	2,347,223	2,498,401	2,498,401	1,258,108	(1,240,293)	(49.64%)	▼	S
		2,947,223	3,098,401	3,098,401	1,258,108	(1,840,293)	(59.39%)	▼	
Outflows from financing activities									
Repayment of borrowings	9	(167,267)	(167,267)	(167,267)	(142,462)	24,805	14.83%	▲	S
Payments for principal portion of lease liabilities	10	(1,467)	(1,467)	(1,467)	(1,467)	0	0.01%	▲	
Transfer to Reserves	11	(1,256,210)	(1,256,210)	(1,256,210)	(1,494,093)	(237,883)	(18.94%)	▼	S
		(1,424,944)	(1,424,944)	(1,424,944)	(1,638,022)	(213,078)	(14.95%)	▼	
Amount attributable to financing activities		1,522,279	1,673,457	1,673,457	(379,914)	(2,053,371)	(122.70%)	▼	
MOVEMENT IN SURPLUS OR DEFICIT									
Net current assets at start of financial year - surplus/(deficit)	1	944,428	873,428	873,428	873,428	0	0.00%		
Amount attributable to operating activities		(157,690)	134,118	134,118	2,158,442	2,024,324	1509.36%		
Amount attributable to investing activities		(2,309,017)	(2,706,003)	(2,706,003)	(974,854)	1,731,149	(63.97%)	▲	
Amount attributable to financing activities		1,522,279	1,673,457	1,673,457	(379,914)	(2,053,371)	(122.70%)		
Net current assets at end of financial year - surplus/(deficit)	1	0	(25,000)	(25,000)	1,677,103	1,702,102	6808.53%		

KEY INFORMATION

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

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying Regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to these financial statements.

SIGNIFICANT ACCOUNTING POLICES

CRITICAL ACCOUNTING ESTIMATES

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

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

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

- estimation of fair values of certain financial assets
- estimation of fair values of fixed assets shown at fair value
- impairment of financial assets

GOODS AND SERVICES TAX

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

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 May 2023

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities					
		\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	7	(6,977)	(9,781)	(9,781)	(9,780)
Movement in pensioner deferred rates (non-current)		0	0	0	472
Movement in share investment (non-current)		0	0	0	(5,000)
Add: Loss on asset disposals	7	36,710	57,410	57,410	0
Add: Depreciation on assets		2,890,397	2,890,397	2,890,397	2,221,912
Total non-cash items excluded from operating activities		2,920,130	2,938,026	2,938,026	2,207,604

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

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

		Adopted Budget Opening 30 June 2022	Amended Budget Opening 30 June 2022	Last Year Closing 30 June 2022	Year to Date 30 June 2023
Adjustments to net current assets					
Less: Reserves - restricted cash	11	(12,518,616)	(12,518,616)	(12,518,616)	(12,754,601)
Less: - Financial assets at amortised cost - self supporting loans	4	(26,140)	(26,140)	(26,140)	(27,988)
Less: - Land held for resale		(53,524)	(59,454)	(59,454)	0
Add: Borrowings	9	142,462	142,462	142,462	151,836
Add: Lease liabilities	10	1,467	1,467	1,467	1,515
Total adjustments to net current assets		(12,454,351)	(12,460,281)	(12,460,281)	(12,629,238)

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

Current assets					
Cash and cash equivalents	2	13,981,041	13,981,032	13,981,032	15,228,053
Financial assets at amortised cost	4	26,140	0	0	0
Rates receivables	3	103,760	102,783	102,783	105,844
Receivables	3	55,538	42,705	42,705	92,957
Other current assets	4	65,449	97,519	97,519	60,355
Less: Current liabilities					
Payables	5	(195,121)	(252,302)	(252,302)	(351,012)
Borrowings	9	(142,462)	(142,462)	(142,462)	(151,836)
Contract liabilities	12	(295,020)	(295,020)	(295,020)	(477,426)
Lease liabilities	10	(1,467)	(1,467)	(1,467)	(1,515)
Provisions	12	(199,079)	(199,079)	(199,079)	(199,079)
Less: Total adjustments to net current assets	1(b)	(12,454,351)	(12,460,281)	(12,460,281)	(12,629,238)
Closing funding surplus / (deficit)		944,428	873,428	873,428	1,677,103

CURRENT AND NON-CURRENT CLASSIFICATION

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

STATEMENT OF FINANCIAL ACTIVITY INFORMATION (ALTERNATE PRESENTATION)

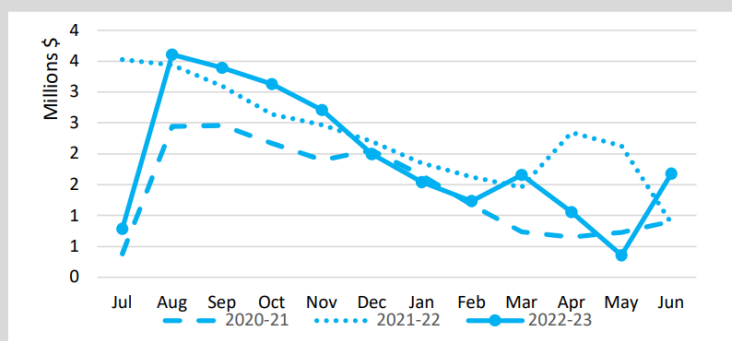
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2022	This Time Last Year 30/06/2022	Year to Date Actual 30/06/2023
		\$	\$	\$
Current Assets				
Cash Unrestricted	2	1,462,415	1,462,415	2,473,451
Cash Restricted - Reserves	2	12,518,616	12,518,616	12,754,601
Cash Restricted - Bonds & Deposits	2	0	0	0
Receivables - Rates	3	102,783	102,783	105,844
Receivables - Other	3	42,705	42,705	92,957
Other Financial Assets	4	26,140	26,140	27,988
Other Assets Other Than Inventories	4	0	0	0
Inventories	4	71,379	71,379	32,367
		14,224,038	14,224,038	15,487,209
Less: Current Liabilities				
Payables	5	(251,764)	(251,764)	(338,442)
Contract Liabilities/Capital Grant and Contribution Liabilities	12	(295,020)	(295,020)	(477,426)
Bonds & Deposits	5	(538)	(538)	(12,570)
Loan and Lease Liability	9	(143,929)	(143,929)	(153,351)
Provisions	12	(199,079)	(199,079)	(199,079)
		(890,329)	(890,329)	(1,180,868)
Less: Cash Reserves	11	(12,518,616)	(12,518,616)	(12,754,601)
Add Back: Component of Leave Liability not Required to be funded		0	0	0
Add Back: Loan and Lease Liability		143,929	143,929	153,351
Less : Loan Receivable - clubs/institutions		(26,140)	(26,140)	(27,988)
Less : Land Held For Resale		(59,454)	(59,454)	0
Less : Trust Transactions Within Muni		0	0	0
Net Current Funding Position		873,428	873,428	1,677,103

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



**This Year YTD
Surplus(Deficit)
\$1.68 M**

**Last Year YTD
Surplus(Deficit)
\$.87 M**

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Cash Floats	Cash and cash equivalents	350		350		N/A	NIL	On hand
At Call Deposits								
Municipal Cash At Bank	Cash and cash equivalents	1,729,184		1,729,184		Bendigo	0.00%	N/A
Municipal Cash At Bank (Cash Management A/C)	Cash and cash equivalents	130,770		130,770		Bendigo	1.25%	N/A
Municipal Term Deposit	Cash and cash equivalents	600,577		600,577		Bendigo	1.50%	19/07/2023
Bond Cash At Bank	Cash and cash equivalents	12,570		12,570		Bendigo	0.00%	N/A
Trust Cash At Bank	Cash and cash equivalents				13,820	Bendigo	0.00%	N/A
Term Deposits								
Reserves Cash At Bank	Cash and cash equivalents		10,754,601	10,754,601		Bendigo	4.30%	20/12/2023
Reserves Cash At Bank	Cash and cash equivalents	0	2,000,000	2,000,000		WATC	4.56%	20/12/2023
Total		2,473,451	12,754,601	15,228,053	13,820			
Comprising								
Cash and cash equivalents		2,473,451	12,754,601	15,228,053	13,820			
		2,473,451	12,754,601	15,228,053	13,820			

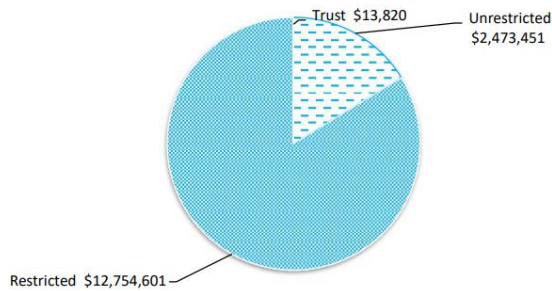
KEY INFORMATION

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

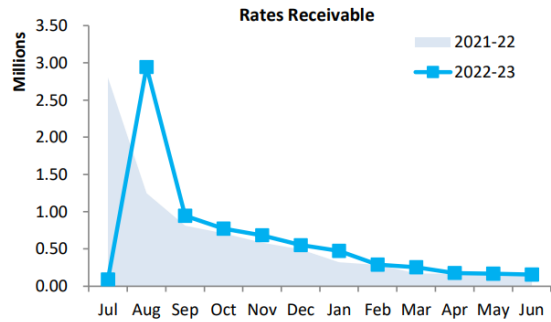
The local government classifies financial assets at amortised cost if both of the following criteria are met:

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

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



Rates receivable	30 June 2022	30 Jun 2023
	\$	\$
Opening arrears previous years	118,641	153,188
Levied this year	2,801,953	2,975,379
Less - collections to date	(2,767,406)	(2,972,790)
Gross rates collectable	153,188	155,777
Net rates collectable	153,188	155,777
% Collected	94.8%	95%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(323)	60,547	16,032	2,054	978	79,288
Percentage	(0.4%)	76.4%	20.2%	2.6%	1.2%	
Balance per trial balance						
Sundry receivable						79,288
GST receivable						2,335
Other Receivables						11,334
Total receivables general outstanding						92,957

Amounts shown above include GST (where applicable)

KEY INFORMATION

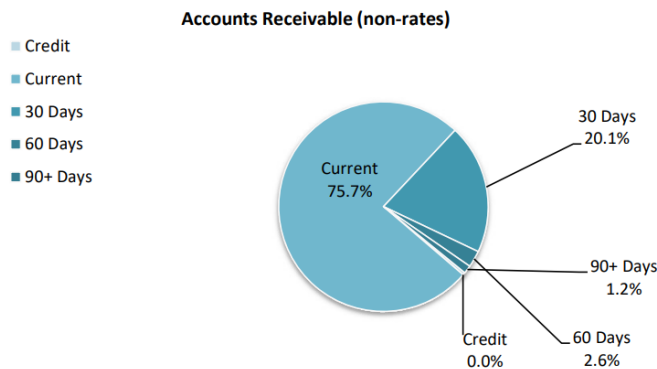
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

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

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



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 30 June 2023
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	26,140	1,848	0	27,988
Inventory				
Fuel and materials (including gravel)	11,925	20,442	0	32,367
Land held for resale				
Cost of acquisition	59,454	0	(59,454)	0
Total other current assets	97,519	22,290	(59,454)	60,355
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

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

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

Inventory

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

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

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

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

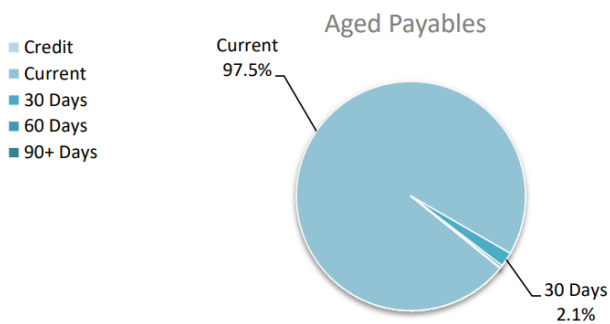
Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	276,957	5,868	1,004	242	284,071
Percentage	0%	97.5%	2.1%	0.4%	0.1%	
Balance per trial balance						
Sundry creditors						284,071
Other creditors						(1,088)
Accrued salaries and wages						23,777
Accrued interest on borrowings						8,427
Accrued expenditure						(6,626)
Bonds and deposits held						12,570
Income received in advance						29,881
Total payables general outstanding						351,012

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
Residential	0.09620	249	2,960,210	284,772	0	0	284,772	284,772	743	0	285,516
Industrial	0.09620	5	78,870	7,587	0	0	7,587	7,587	0	0	7,587
Commercial	0.09620	21	660,464	63,537	0	0	63,537	63,537	0	0	63,537
GRV	0.09620	2	303,500	29,197	500	0	29,697	29,197	0	0	29,197
Unimproved value											
Unimproved	0.00850	205	215,291,000	1,829,974	500	0	1,830,474	1,829,974	12,898	0	1,842,872
Non Rateable											
Non Rateable	0.00000	246	118,755	0	0	0	0	0	0	0	0
Exempt Property	0.00000	18	54,240	0	0	0	0	0	0	0	0
Sub-Total		746	219,467,039	2,215,067	1,000	0	2,216,067	2,215,066	13,642	0	2,228,708
Minimum payment	Minimum \$										
Gross rental value											
Residential	835	66	170,415	55,110	0	0	55,110	55,110	0	0	55,110
Industrial	835	2	9,280	1,670	0	0	1,670	1,670	0	0	1,670
Commercial	835	10	51,660	8,350	0	0	8,350	8,350	0	0	8,350
GRV	835	1	7,000	835	0	0	835	835	0	0	835
Unimproved value											
Unimproved	1,420	168	16,258,463	238,560	0	0	238,560	238,560	0	0	238,560
Sub-total		247	16,496,818	304,525	0	0	304,525	304,525	0	0	304,525
		993	235,963,857	2,519,592	1,000	0	2,520,592	2,519,591	13,642	0	2,533,233
Discount							(2,300)				(2,102)
Amount from general rates							2,518,292				2,531,131
Ex-gratia rates (CBH)	Tonnage	2	481,945	36,880	0	0	36,880	40,567	0	0	40,567
Total general rates							2,555,172				2,571,698

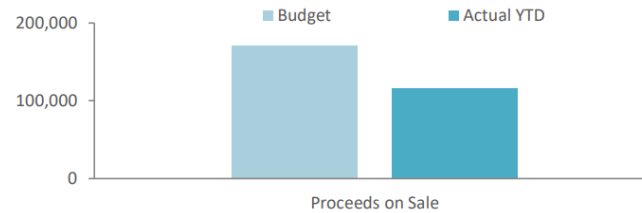
KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2022 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS**

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land held for resale								
6918	LOT 104 - 8 AVONBANK CLOSE, BROOKTON - A2775	59,454.00	60,501.00	1,046	0	59,454	60,500	1,046	0
	Plant and equipment								
	Governance								
PAV316	2020 MITSUBISHI TRITON DUAL CAB UTE	29,061.00	36,364.00	7,303	0	29,061	36,364	7,303	0
PU32	2018 MITSUBISHI TRITON MQ3L20 4 X 2 SINGLE CAB - MO	17,659.00	19,091.00	1,432	0	17,659	19,091	1,432	0
	Transport								
PT12	2010 ISUZU GIGA 2 X 2 HP TIP BODY BO437	50,000	35,000	0	(15,000)	0	0	0	0
PT10	ISUZU GIGA TIPTRUCK-1CQL067	52,210	10,000	0	(42,210)	0	0	0	0
PT13	2011 ISUZU TIP TRUCK 4.5TONNE 1DUD178	10,200	10,000	0	(200)	0	0	0	0
		218,584	170,956	9,781	(57,410)	106,174	115,955	9,780	0



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital acquisitions	Adopted	Amended		YTD Actual	YTD Actual Variance
	Budget	Budget	YTD Budget		
	\$	\$	\$	\$	\$
Buildings	1,497,020	1,635,830	1,635,830	320,694	(1,315,136)
Furniture and equipment	28,900	34,272	34,272	25,105	(9,167)
Plant and equipment	842,341	912,176	912,176	348,690	(563,486)
Infrastructure - roads	2,685,905	2,822,993	2,822,993	2,256,518	(566,475)
Infrastructure - parks and gardens	2,285	32,285	32,285	2,285	(30,000)
Infrastructure - sewerage	650,000	650,000	650,000	29,943	(620,057)
Infrastructure - water	14,000	20,336	20,336	20,336	0
Payments for Capital Acquisitions	5,720,451	6,107,892	6,107,892	3,003,572	(3,104,320)
Capital Acquisitions Funded By:					
	\$	\$	\$	\$	\$
Capital grants and contributions	3,099,735	3,099,735	2,667,557	1,861,079	(806,478)
Borrowings	600,000	600,000	600,000	0	(600,000)
Other (disposals & C/Fwd)	120,000	110,455	59,994	55,455	(4,539)
Cash backed reserves					
Plant and Vehicle Reserve	591,341	591,341	106,497	106,497	0
Furniture & Equipment Reserve	0	0	14,272	14,272	0
Municipal Building & Facility Reserve	314,209	387,958	128,238	128,238	0
Sewerage Scheme Reserve	50,000	127,429	104,371	104,371	0
Road & Bridges Infrastructure Reserve	301,489	301,489	195,593	195,593	0
Health & Wellbeing Reserve	0	0	554,586	554,586	0
Railway Station Reserve	252,000	252,000	21,550	21,550	0
Water Reserve	14,000	14,000	14,000	14,000	0
Brookton Aquatic Reserve	226,000	226,000	119,000	119,000	0
Contribution - operations	151,677	397,485	1,522,233	(171,069)	(1,693,302)
Capital funding total	5,720,451	6,107,892	6,107,892	3,003,572	(3,104,320)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

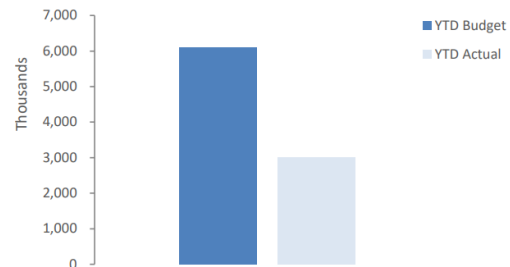
Initial recognition and measurement for assets held at cost

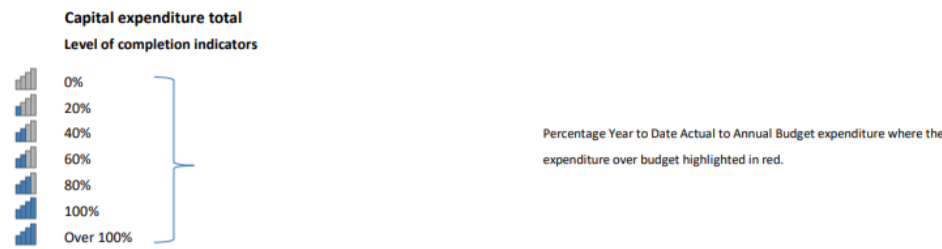
Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

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

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

Payments for Capital Acquisitions





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

Account Number	Job Number	Balance Sheet Category	Account/Job Description	Adopted		Amended		Variance (Under)/Over
				Budget		YTD Budget	YTD Actual	
				\$	\$	\$	\$	\$
Buildings								
Law, Order & Public Safety								
E054510	WBSHEDCAP	9230	WEST BROOKTON BFB - APPLIANCE BAY FACILITY AND AMEN	(573,811)	(647,560)	(647,560)	(25,710)	(621,850)
Total - Law, Order & Public Safety				(573,811)	(647,560)	(647,560)	(25,710)	(621,850)
Community Amenities								
E104510	ROBICAP	9230	TOWNSCAPE - ROBINSON ROAD	(42,000)	(41,057)	(41,057)	(35,522)	(5,535)
E105510	CEMABLU	9230	CEMETARY ABLUTION FACILITY	(40,000)	0	0	0	0
E105510	ROBABLU	9230	ROBINSON ROAD TOILET UPGRADE - LRCI PHASE 3	(55,000)	(121,408)	(121,408)	0	(121,408)
Total - Community Amenities				(137,000)	(162,465)	(162,465)	(35,522)	(126,943)
Recreation And Culture								
E111511	MHALLSFC	9230	MEMORIAL HALL RENEWALS	(288,209)	(288,209)	(288,209)	(109,648)	(178,561)
E112510	POOLCAP	9230	POOL - CAPITAL	(180,000)	(180,000)	(180,000)	(73,000)	(107,000)
E115510	RWSTCAP	9230	RAILWAY STATION BUILDING REFURBISHMENT	(292,000)	(292,000)	(292,000)	(21,550)	(270,450)
Total - Recreation And Culture				(760,209)	(760,209)	(760,209)	(204,198)	(556,011)
Economic Services								
E132511		9230	RENEW & UPDATE INFORMATION BAY	(17,000)	(17,000)	(17,000)	(9,590)	(7,410)
Total - Economic Services				(17,000)	(17,000)	(17,000)	(9,590)	(7,410)
Other Property & Services								
E142519		9230	SHIRE DEPOT IMPROVEMENTS	(9,000)	(23,000)	(23,000)	(14,295)	(8,705)
Total - Other Property & Services				(9,000)	(23,000)	(23,000)	(14,295)	(8,705)
Total - Buildings				(1,497,020)	(1,610,234)	(1,610,234)	(289,315)	(1,320,919)
Plant & Equipment								
Governance								
E042533		9234	ADMIN PURCHASE BMO VEHICLE	(40,000)	(40,000)	(40,000)	(30,581)	(9,419)
E042534		9234	ADMIN PURCHASE MIW VEHICLE	(50,000)	(50,000)	(50,000)	(50,721)	721
Total - Governance				(90,000)	(90,000)	(90,000)	(81,302)	(8,698)
Law, Order & Public Safety								
E054000	CCTV	9234	TOWN CCTV INSTALLTION - SECURITY & SAFETY	(85,000)	(75,386)	(75,386)	(76,710)	1,324
Total - Law, Order & Public Safety				(85,000)	(75,386)	(75,386)	(76,710)	1,324
Community Amenities								
E102530		9234	PURCHASE PLANT & EQUIPMENT	0	(74,429)	(74,429)	(74,429)	(0)
Total - Community Amenities				0	(74,429)	(74,429)	(74,429)	(0)
Recreation & Culture								
E112530		9234	PURCHASE PLANT & EQUIPMENT	(46,000)	(51,020)	(51,020)	(51,510)	490
Total - Recreation & Culture				(46,000)	(51,020)	(51,020)	(51,510)	490
Transport								
E143530	EP001	9234	PURCHASE P&E - 2010 ISUZU GIGA 2 X 2 HP 6 WHEEL TIP BOI	(65,000)	(320,000)	(320,000)	0	(320,000)
E143530	TRUCKH	9234	PURCHASE P&E - TIP TRUCK HEAVY TANDEM AXLE	(320,000)	(236,341)	(236,341)	0	(236,341)
E143530	TRUCKL	9234	PURCHASE P&E - TIP TRUCK LIGHT SINGLE AXLE	(236,341)	(65,000)	(65,000)	(64,740)	(260)
Total - Transport				(621,341)	(621,341)	(621,341)	(64,740)	(556,601)
Total - Plant & Equipment				(842,341)	(912,176)	(912,176)	(348,690)	(563,486)
Furniture & Equipment								
Governance								
E042520	ELECCAP	9232	CAPEX - ELECTRONIC EQUIPMENT	0	(13,225)	(13,225)	(13,225)	0
E042520	ITINFCAP	9232	IT INFRASTRUCTURE	0	(7,998)	(7,998)	(2,290)	5,708
Total - Governance				0	(21,223)	(21,223)	(15,515)	5,708
Recreation & Culture								
E113520		9232	PURCHASE FURNITURE & EQUIPMENT	(28,900)	(13,049)	(13,049)	(9,590)	(3,459)
Total - Recreation & Culture				(28,900)	(13,049)	(13,049)	(9,590)	(3,459)
Total - Furniture & Equipment				(28,900)	(34,272)	(34,272)	(25,105)	2,249
Infrastructure - Roads								
Transport								
E121555	BRKWRRG	9250	BROOKTON-KWEDA ROAD (RRG)	(630,502)	(819,613)	(819,613)	(757,470)	(62,143)
E121560	GLENR2R	9250	GLENESTER ROAD - CULVERT REPLACEMENT & GRAVEL OVEF	(47,000)	(47,000)	(47,000)	(35,857)	(11,143)
E121560	RICHR2R	9250	RICHARDSON STREET - RESEAL (RTR)	(13,920)	(13,920)	(13,920)	(17,512)	3,592
E121560	SEVER2R	9250	SEVERIN ROAD - CULVERT REPLACEMENT & GRAVEL OVERLA	(26,200)	(26,200)	(26,200)	(23,820)	(2,380)
E121560	WOODR2R	9250	WOODS LOOP ROAD (RTR)	(45,000)	(45,000)	(45,000)	(45,872)	872
E121565	COPRSFC	9250	COPPING ROAD RESEAL - LRCI PHASE 3	(38,100)	(38,100)	(38,100)	(31,916)	(6,184)
E121565	KOORSFC	9250	KOORRNONG DRIVE - DRAINAGE	(62,523)	0	0	0	0
E121565	LENNSFC	9250	LENNARD STREET RESEAL - LRCI PHASE 3	(28,500)	(28,500)	(28,500)	(33,699)	5,199
E121565	STRASFC	9250	STRANGE ROAD - RESEAL	(133,400)	(133,400)	(133,400)	(105,126)	(28,274)
E121565	WBSF1	9250	DANGIN-MEARS ROAD WHEATBELT SECONDARY FREIGHT NE	(1,588,445)	(1,588,445)	(1,588,445)	(1,125,077)	(463,368)
E121570	BRIDGE02	9250	BRIDGE 3154A DAVIS ROAD	(33,787)	(44,800)	(44,800)	(43,250)	(1,550)
E121570	BRIDGE03	9250	BRIDGE 3143 YEO ROAD	(38,528)	(27,515)	(27,515)	(26,420)	(1,095)
E121570	BRIDGE04	9250	BRIDGE 3146A BOYAGARRA ROAD	0	(10,500)	(10,500)	(10,500)	0
Total - Transport				(2,685,905)	(2,822,993)	(2,822,993)	(2,256,518)	(566,475)
Total - Infrastructure - Roads				(2,685,905)	(2,822,993)	(2,822,993)	(2,256,518)	(566,475)
Infrastructure - Sewerage								
Community Amenities								
E102541	SEWPIPE	9254	SEWERAGE PIPE RELINING/UPGRADE	(650,000)	(650,000)	(650,000)	(29,943)	(620,057)
Total - Community Amenities				(650,000)	(650,000)	(650,000)	(29,943)	(620,057)
Total - Infrastructure - Sewerage				(650,000)	(650,000)	(650,000)	(29,943)	(620,057)
Infrastructure - Water								
Community Amenities								
E107541		9262	WATER INFRASTRUCTURE	(14,000)	(20,336)	(20,336)	(20,336)	0
Total - Community Amenities				(14,000)	(20,336)	(20,336)	(20,336)	0
Total - Infrastructure - Water				(14,000)	(20,336)	(20,336)	(20,336)	0
Infrastructure - Parks & Gardens								
Recreation And Culture								
E115550	OVALCAP	9256	OVAL RENOVATIONS	(2,285)	(2,285)	(2,285)	(2,285)	0
E115550	OVALBRK	9256	BROOKTON OVAL RETICULATION	0	(30,000)	(30,000)	0	30,000
E116510	NATPLACAP	9230	YOUTH PRECINCT - NATURE PLAY AREA	0	(25,596)	(25,596)	(31,379)	(5,783)
Total - Recreation And Culture				(2,285)	(57,881)	(57,881)	(33,664)	24,217
Total - Infrastructure - Parks & Gardens				(2,285)	(57,881)	(57,881)	(33,664)	24,217
Grand Total				(5,720,451)	(6,107,892)	(6,107,892)	(3,003,572)	(3,044,470)

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Particulars	Loan No.	1 July 2022	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare														
Kalkarni Residency (20%)	80	44,707	0	0	0	(10,264)	(10,264)	(10,264)	34,443	34,443	34,443	(2,618)	(2,693)	(2,693)
Housing														
Staff Housing (33%)	80	73,767	0	0	0	(16,935)	(16,935)	(16,935)	56,832	56,832	56,832	(4,346)	(4,443)	(4,443)
Community amenities														
Sewerage (14%)	80	31,295	0	0	0	(7,185)	(7,185)	(7,185)	24,110	24,110	24,110	(1,844)	(1,885)	(1,885)
Effluent Loan	83	0	0	600,000	600,000	0	(24,805)	(24,805)	0	575,195	575,195	0	(12,978)	(12,978)
Recreation and culture														
Sport & Recreation	81	419,295	0	0	0	(65,003)	(65,003)	(65,003)	354,293	354,292	354,292	(32,411)	(31,020)	(31,020)
Other property and services														
Grader (33%)	80	73,767	0	0	0	(16,935)	(16,935)	(16,935)	56,832	56,832	56,832	(4,346)	(4,543)	(4,543)
		642,832	0	600,000	600,000	(116,322)	(141,127)	(141,127)	526,510	1,101,705	1,101,705	(45,565)	(57,562)	(57,562)
Self supporting loans														
General purpose funding														
Country Club	82	168,613	0	0	0	(26,140)	(26,140)	(26,140)	142,474	142,473	142,473	(12,552)	(12,476)	(12,476)
		168,613	0	0	0	(26,140)	(26,140)	(26,140)	142,474	142,473	142,473	(12,552)	(12,476)	(12,476)
Total		811,445	0	600,000	600,000	(142,462)	(167,267)	(167,267)	668,983	1,244,178	1,244,178	(58,117)	(70,038)	(70,038)
Current borrowings		142,462							151,836					
Non-current borrowings		668,983							517,147					
		811,445							668,983					

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

New borrowings 2022-23

Particulars	Amount Borrowed	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$				%	\$	\$	\$	
Effluent Loan	0	600,000	WATC	Debenture	20	130,698	0.00	0	(600)	0
	0	600,000				130,698		0	(600)	0

The Shire has no unspent debenture funds as at 30th June 2023, nor is it expected to have unspent funds as at 30th June 2024.

KEY INFORMATION

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases	Particulars	Lease No.	New Leases			Principal Repayments			Principal Outstanding			Interest Repayments			
			1 July 2022	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget	Actual	Adopted Budget	Amended Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities															
Re-Use Water Dam	LE-03		22,019	0	0	0	(1,467)	(1,467)	(1,467)	20,552	20,552	20,552	(715)	(715)	(715)
Total			22,019	0	0	0	(1,467)	(1,467)	(1,467)	20,552	20,552	20,552	(715)	(715)	(715)
Current lease liabilities			1,467							1,515					
Non-current lease liabilities			20,552							19,037					
			22,019							20,552					

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**OPERATING ACTIVITIES
NOTE 11
RESERVE ACCOUNTS**

Reserve accounts

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council									
Leave Reserve	138,959	150	4,704	2,800	2,800	0	0	141,909	146,463
Plant and Vehicle Reserve	458,416	494	22,930	400,195	399,945	(617,341)	(106,497)	241,764	774,794
Land and Housing Development Reserv	1,640,520	1,769	57,256	87,971	87,971	0	0	1,730,260	1,785,748
Furniture & Equipment Reserve	13,584	15	944	30,000	30,000	(17,000)	(14,272)	26,599	30,256
Municipal Building & Facility Reserve	607,292	655	20,175	9,122	9,122	(387,958)	(128,238)	229,111	508,351
Townscape & Footpath Reserve	125,231	135	4,210	1,584	1,584	0	0	126,950	131,025
Sewerage Scheme Reserve	510,977	551	16,975	25,435	25,435	(127,429)	(104,371)	409,534	449,016
Road & Bridges Infrastructure Reserve	296,802	320	20,583	330,938	330,590	(301,489)	(195,593)	326,571	452,381
Health & Wellbeing Reserve	554,586	598	0	0	0	(555,184)	(554,586)	(0)	0
Sport & Recreation Reserve	31,667	34	1,052	0	0	0	0	31,701	32,719
Rehabilitation & Refuse Reserve	266,081	287	8,976	4,354	4,354	0	0	270,722	279,411
Caravan Park Reserve	354,213	382	11,991	7,138	7,138	0	0	361,733	373,341
Brookton Musuem/Heritage Reserve	47,209	51	1,568	0	0	0	0	47,260	48,777
Kweda Hall Reserve	18,050	19	611	364	364	0	0	18,433	19,025
Railway Station Reserve	530,223	572	17,614	0	0	(252,000)	(21,550)	278,795	526,287
Madison Square Units Reserve	30,693	33	1,039	619	619	0	0	31,345	32,351
Cemetery Reserve	80,748	87	2,708	820	820	0	0	81,655	84,276
Water Reserve	75,795	82	2,518	1,370	1,370	(14,000)	(14,000)	63,247	65,683
Developer Contribution Reserve	2,743	3	93	55	55	0	0	2,801	2,891
Brookton Aquatic Reserve	481,502	519	15,998	9,099	9,099	(226,000)	(119,000)	265,120	387,599
Cash Contingency Reserve	131,745	142	4,458	2,655	2,655	0	0	134,542	138,858
Future Fund Reserve	4,104,617	4,426	19,219	82,603	82,603	0	0	4,191,646	4,206,439
Innovations Fund Reserve	2,016,963	2,174	9,404	30,590	30,590	0	0	2,049,727	2,056,957
Brookton Community Resource Centre	0	0	6,740	215,000	215,214	0	0	215,000	221,954
	12,518,616	13,498	251,765	1,242,712	1,242,328	(2,498,401)	(1,258,108)	11,276,425	12,754,601

	Note	Opening Balance 1 July 2022	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 Jun 2023
		\$		\$	\$	\$
Other current liabilities						
Other liabilities						
- Contract liabilities		8,114	0	82,638	(90,752)	0
- Capital grant/contribution liabilities		286,906	0	2,032,066	(1,841,546)	477,426
Total other liabilities		295,020	0	2,114,704	(1,932,297)	477,425.96
Employee Related Provisions						
Annual leave		137,121	0	0	0	137,121
Long service leave		61,957	0	0	0	61,957
Total Employee Related Provisions		199,079	0	0	0	199,079
Total other current assets		494,098	0	2,114,704	(1,932,297)	676,504
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13 and 14

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

NOTE 13
GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue			
	Liability 1 July 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2023	Current Liability 30 Jun 2023	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies									
Governance									
Dept of Training & Workforce Development	0	0	0	0	0	0	1,275	1,275	1,275
General purpose funding									
Grants Commission - General (WALGGC)	0	0	0	0	0	112,957	227,290	227,290	1,161,893
Grants Commission - Roads (WALGGC)	0	0	0	0	0	53,116	80,369	80,369	518,494
Law, order, public safety									
DFES Grant - Operating Bush Fire Brigade	0	0	0	0	0	55,745	55,745	55,745	55,745
DFES Grant - Fire Mitigation Activity Fund	0	82,638	(82,638)	0	0	0	165,275	165,275	82,638
Recreation and culture									
Queens Golden Jubilee Grant	8,114.00	0	(8,114)	0	0	8,114	8,114	8,114	8,114
Seniors Week Grant	0	0	0	0	0	4,000	1,000	1,000	1,000
Transport									
Direct Grant (MRWA)	0	0	0	0	0	98,163	100,274	100,274	100,274
Economic services									
CRC - Operating Grants Income	0	0	0	0	0	353,222	353,222	353,222	375,651
	8,114	82,638	(90,752)	0	0	685,317	992,564	992,564	2,305,083
Contributions									
CRC - Community Events & Programs Income	0	0	0	0	0	15,000	2,000	2,000	0
	0	0	0	0	0	15,000	2,000	2,000	0
TOTALS	8,114	82,638	(90,752)	0	0	700,317	994,564	994,564	2,305,083

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023

NOTE 14
CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					YTD Revenue Actual	Forecast 30 June Closing
	Liability 1 July 2022	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Jun 2023	Current Liability 30 Jun 2023	Adopted Budget Revenue	Amended YTD Budget	Amended Annual Budget	Budget Variations	Budget Expected		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Capital grants and subsidies												
General purpose funding												
LRCI - Waterless Public Toilet Cemetery	0	32,171	0	32,171	32,171	40,000	40,000	40,000	0	40,000	0	0
LRCI - Robinson Rd Toilets, Upgrade including Planting	0	44,235	0	44,235	44,235	55,000	55,000	55,000	0	55,000	0	0
LRCI - Replacement Public Bins - Robinson Road	0	33,779	(33,779)	0	0	42,000	42,000	42,000	0	42,000	33,779	33,779
LRCI - Park Furniture & Light Pole Railway Station Park	0	23,243	(9,590)	13,653	13,653	28,900	28,900	28,900	0	28,900	9,590	9,590
LRCI - Copping Road Reseal	0	30,643	(30,643)	0	0	38,100	38,100	38,100	0	38,100	30,643	30,643
LRCI - Lennard Street Reseal	0	22,922	(22,922)	0	0	28,500	28,500	28,500	0	28,500	22,922	22,922
LRCI - Strange Road Reseal	0	107,289	(105,126)	2,163	2,163	133,400	133,400	133,400	0	133,400	105,126	105,126
LRCI - CCTV - Brookton Hwy, Robinson Road & Recreation Ground	0	68,363	(68,363)	0	0	85,000	85,000	85,000	0	85,000	68,363	68,363
LRCI - Street Gardens - White & Cumming Streets Replace Bottelbrush Trees	0	48,255	0	48,255	48,255	60,000	60,000	60,000	0	60,000	0	0
LRCI - Caravan Park Upgrade - Stage 1	0	0	0	0	0	43,849	43,849	43,849	0	43,849	43,849	43,849
LRCI - Youth Precinct - Nature Play Area	0	0	0	0	0	1,229	1,229	1,229	0	1,229	1,229	1,229
WBDC - Railway Station Building Refurbishment	0	0	0	0	0	40,000	40,000	40,000	0	40,000	0	0
Law, order, public safety												
DFES Capital Grant Income (West Brookton BFB Shed)	286,906	0	(25,710)	261,195	261,195	573,811	573,811	573,811	0	573,811	25,710	25,710
Community amenities												
DWER - Happy Valley Water extension #1	0	7,740	0	7,740	7,740	0	0	0	0	0	0	0
DWER - Happy Valley Water extension #2	0	7,057	0	7,057	7,057	0	0	0	0	0	0	0
Transport												
RRG -Brookton-Kweda Road - Income	0	420,335	(420,335)	0	0	420,335	420,335	420,335	0	420,335	420,335	420,335
R2R - Richardson Street - Reseal - Income	0	0	0	0	0	13,920	13,920	13,920	0	13,920	0	0
R2R - Severin Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	26,200	26,200	26,200	0	26,200	0	0
R2R - Glenester Road - Culvert Replacement & Gravel Overlay - Income	0	0	0	0	0	47,000	47,000	47,000	0	47,000	0	0
R2R - Woods Loop Road - Income	0	0	0	0	0	45,000	45,000	45,000	0	45,000	0	0
WSFN - Dangin-Mears Road - Income	0	1,186,034	(1,125,077)	60,957	60,957	1,482,549	1,482,549	1,482,549	0	1,482,549	1,125,077	1,125,077
	286,906	2,032,066	(1,841,546)	477,426	477,426	3,204,793	3,204,793	3,204,793	0	3,204,793	1,886,624	1,886,624

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**NOTE 15
BONDS & DEPOSITS AND TRUST FUNDS**

In previous years, bonds and deposits were held as trust monies. They are still reported in this Note but also included in Restricted Cash - Bonds and Deposits and as a current liability in the books of Council.

Trust funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2022	Amount Received	Amount Paid	Closing Balance 30 Jun 2023
	\$	\$	\$	\$
Restricted Cash - Bonds and Deposits				
Nil				
Bus Bonds	0	2,430	(700)	1,730
Facility Hire Bonds	0	6,830	(1,000)	5,830
Gym Bonds	0	5,380	(570)	4,810
Other Bonds	0	200	0	200
Sub-Total	0	14,840	(2,270)	12,570
Trust Funds				
Public Open Space Contributions	13,820	0	0	13,820
Sub-Total	13,820	0	0	13,820
	13,820	14,840	(2,270)	26,390

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						0
	Accrued Expense Recognised – Office Auditor						
	General Audit Fees year end 30/06/2021 received 07/12/22		Opening Surplus(Deficit)			(71,000)	(71,000)
	Water Drinking Fountain - Brookton Aquatic						(71,000)
E112530.327	Centre	OCM 12.22-04	Capital Expenses			(5,020)	(76,020)
E041020.338	Memb General Operating Expenses	OCM 02.23-10	Operating Expenses		1,500		(74,520)
E041020.340	Memb General Operating Expenses	OCM 02.23-10	Operating Expenses		1,600		(72,920)
E041020.349	Memb General Operating Expenses	OCM 02.23-10	Operating Expenses		3,000		(69,920)
E041020.604	Memb General Operating Expenses	OCM 02.23-10	Operating Expenses		12,500		(57,420)
FIREGO.350	Fire General Operating Expenses	OCM 02.23-10	Operating Expenses		1,650		(55,770)
FIREGO.379	Fire General Operating Expenses	OCM 02.23-10	Operating Expenses			(1,650)	(57,420)
FIREM.327	Fire General Operating Expenses	OCM 02.23-10	Operating Expenses			(165,275)	(222,695)
E054100.379	Esl Emergency Services Levy	OCM 02.23-10	Operating Expenses		9,407		(213,288)
E054100.742	Esl Emergency Services Levy	OCM 02.23-10	Operating Expenses			(9,407)	(222,695)
I051020.150	Fire Grants & Subsidies	OCM 02.23-10	Operating Revenue		165,275		(57,420)
E072020.327	Hea-Bk General Operating Expenses	OCM 02.23-10	Operating Expenses		1,000		(56,420)
E104030.327	Tpb General Operating Expenses	OCM 02.23-10	Operating Expenses			(4,000)	(60,420)
I104010.129	Tpb Fees & Charges	OCM 02.23-10	Operating Revenue		4,000		(56,420)
MARKOP.379	Marketing & Promotional Material	OCM 02.23-10	Operating Expenses		1,000		(55,420)
KOOROP.379	Avon Bank Estate Lots - Resale	OCM 02.23-10	Operating Expenses			(6,530)	(61,950)
I032010.150	Gpg Grants Commission - General	OCM 02.23-10	Operating Revenue		114,333		52,383
I032020.150	Gpg Grants Commission - Roads	OCM 02.23-10	Operating Revenue		27,253		79,636
I033020.140	Genfin Interest On Investments	OCM 02.23-10	Operating Revenue		15,000		94,636
I033020.142	Genfin Interest On Investments	OCM 02.23-10	Operating Revenue		87,000		181,636
I033550.230	Transfer From Reserve To Muni	OCM 02.23-10	Capital Revenue		77,429		259,065
E042010.300	Admin Employee Costs	OCM 02.23-10	Operating Expenses		110,000		369,065
E042010.305	Admin Employee Costs	OCM 02.23-10	Operating Expenses			(10,076)	358,989
E042010.309	Admin Employee Costs	OCM 02.23-10	Operating Expenses		2,000		360,989
E042010.311	Admin Employee Costs	OCM 02.23-10	Operating Expenses			(10,000)	350,989
E042020.320	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses			(1,000)	349,989
E042020.323	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses		39,830		389,819
E042020.335	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses			(65,280)	324,539
E042020.338	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses			(1,250)	323,289
E042020.340	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses		13,225		336,514
E042020.343	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses		5,000		341,514
E042020.349	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses			(4,000)	337,514
E042020.413	Admin General Operating Expenses	OCM 02.23-10	Operating Expenses			(2,725)	334,789
E042499.440	Admin Loss On Sale Of Asset	OCM 02.23-10	Operating Expenses				334,789
I042020.152	Admin Grants & Subsidies	OCM 02.23-10	Operating Revenue		1,275		336,064
I042040.191	Admin Other Revenue	OCM 02.23-10	Operating Revenue		2,700		338,764
I042499.210	Admin Profit On Sale Of Asset	OCM 02.23-10	Operating Revenue				338,764
I052010.111	Admin Fees & Charges	OCM 02.23-10	Operating Revenue			(2,000)	336,764
I087040.169	Independent Living Units - Other Income	OCM 02.23-10	Operating Revenue		5,000		341,764
I091030.160	Staffh Reimbursements & Donations	OCM 02.23-10	Operating Revenue			(2,760)	339,004
I105010.115	Amen Fees & Charges	OCM 02.23-10	Operating Revenue			(2,500)	336,504
E112010.300	Pool Employee Costs	OCM 02.23-10	Operating Expenses		20,000		356,504
POOLGO.325	Swimming Pool General Operating	OCM 02.23-10	Operating Expenses			(200)	356,304
POOLGO.327	Swimming Pool General Operating	OCM 02.23-10	Operating Expenses		10,000		366,304
POOLGO.340	Swimming Pool General Operating	OCM 02.23-10	Operating Expenses		1,880		368,184
POOLGO.379	Swimming Pool General Operating	OCM 02.23-10	Operating Expenses			(5,300)	362,884
E115040.338	Oth-Cult Community Events	OCM 02.23-10	Operating Expenses		3,000		365,884
I112010.122	Pool Fees & Charges	OCM 02.23-10	Operating Revenue		500		366,384
I113010.139	Oth-Rec Fees & Charges	OCM 02.23-10	Operating Revenue			(3,000)	363,384
I115020.150	Oth-Cult Grants & Subsidies	OCM 02.23-10	Operating Revenue			(3,000)	360,384
E123499.440	Poc Loss On Sale Of Asset	OCM 02.23-10	Operating Expenses				360,384
I122010.150	Infra Mrwa Direct Grant	OCM 02.23-10	Operating Revenue		2,111		362,495
CARAOP.379	Caravan Park	OCM 02.23-10	Operating Expenses			(14,500)	347,995

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash	Increase in	Decrease in	Amended Budget
				Adjustment	Cash	Available Cash	Running Balance
				\$	\$	\$	\$
I136499.210	Econ Profit On Sale Of Asset	OCM 02.23-10	Operating Revenue				347,995
E147010.300	Sal Gross Salaries & Wages	OCM 02.23-10	Operating Expenses		130,000		477,995
E147030.810	Sal Less: Salaries & Wages Allocated	OCM 02.23-10	Operating Expenses			(130,000)	347,995
E148010.420	Unclas Write-Offs Prior Years	OCM 02.23-10	Operating Expenses			(644)	347,351
I148020.160	Unclas Reimbursements	OCM 02.23-10	Operating Revenue			(12,318)	335,033
ELECCAP.340	Purchase Furniture & Equipment	OCM 02.23-10	Capital Expenses			(13,225)	321,808
I042497.201	Admin - Realisation On Disposal Of Assets	OCM 02.23-10	Non Cash Item				321,808
I042498.200	Admin - Proceeds On Disposal Of Assets	OCM 02.23-10	Capital Revenue		15,455		337,263
I143497.201	Poc - Realisation On Disposal Of Assets	OCM 02.23-10	Non Cash Item				337,263
I143498.200	Poc - Proceeds On Disposal Of Assets	OCM 02.23-10	Capital Revenue			(25,000)	312,263
RUBBOP.614	Waste Collection	OCM 02.23-10	Operating Expenses			(4,200)	308,063
TIPOP.379	Refuse Site	OCM 02.23-10	Operating Expenses		3,500		311,563
SEWEOP.379	Sewerage Treatment Works	OCM 02.23-10	Operating Expenses			(20,000)	291,563
SEWEOP.380	Sewerage Treatment Works	OCM 02.23-10	Operating Expenses			(4,500)	287,063
RRTLOP.325	Public Toilets Robinson Road	OCM 02.23-10	Operating Expenses			(1,000)	286,063
CEMOP.327	Cemetery	OCM 02.23-10	Operating Expenses		10,000		296,063
I107030.160	Water Reimbursements & Donations	OCM 02.23-10	Operating Expenses		2,182		298,245
OVALOP.379	Oval Maintenance	OCM 02.23-10	Operating Expenses			(4,600)	293,645
OVALOP.381	Oval Maintenance	OCM 02.23-10	Operating Expenses		4,000		297,645
MEMPOP.379	Memorial Park	OCM 02.23-10	Operating Expenses		2,000		299,645
TOWNOP.300	Town Street Maintenance	OCM 02.23-10	Operating Expenses			(13,931)	285,714
TOWNOP.327	Town Street Maintenance	OCM 02.23-10	Operating Expenses		10,000		295,714
TOWNOP.379	Town Street Maintenance	OCM 02.23-10	Operating Expenses			(2,000)	293,714
TOWNOP.381	Town Street Maintenance	OCM 02.23-10	Operating Expenses			(360)	293,354
TOWNOP.801	Town Street Maintenance	OCM 02.23-10	Operating Expenses			(16,088)	277,266
TOWNOP.802	Town Street Maintenance	OCM 02.23-10	Operating Expenses			(7,876)	269,390
OTHMRRM.327	Other Road Maintenance	OCM 02.23-10	Operating Expenses		24,483		293,873
DEPOOP.340	Shire Depot - Building Maintenance	OCM 02.23-10	Operating Expenses		3,000		296,873
DEPOOP.379	Shire Depot - Building Maintenance	OCM 02.23-10	Operating Expenses			(3,000)	293,873
E122090.379	Infra Ramm (Previously Roman)	OCM 02.23-10	Operating Expenses			(23,250)	270,623
E142010.302	Pw-Oh Employee Costs	OCM 02.23-10	Operating Expenses		6,748		277,371
E142010.305	Pw-Oh Employee Costs	OCM 02.23-10	Operating Expenses			(2,084)	275,287
E142010.307	Pw-Oh Employee Costs	OCM 02.23-10	Operating Expenses		2,000		277,287
E143020.620	Poc General Operating Expenses	OCM 02.23-10	Operating Expenses		20,000		297,287
E143020.622	Poc General Operating Expenses	OCM 02.23-10	Operating Expenses			(20,000)	277,287
I143030.160	Poc Reimbursements & Donations	OCM 02.23-10	Operating Revenue		13,500		290,787
E102530.502	Purchase Plant & Equipment	OCM 02.23-10	Capital Expenses			(74,429)	216,358
BRKWRRG.327	Brookton-Kweda Road	OCM 02.23-10	Capital Expenses			(166,119)	50,239
BRKWRRG.379	Brookton-Kweda Road	OCM 02.23-10	Capital Expenses			(22,992)	27,247
KOORSFC.300	Koornong Drive - Drainage	OCM 02.23-10	Capital Expenses		13,931		41,178
KOORSFC.327	Koornong Drive - Drainage	OCM 02.23-10	Capital Expenses		11,666		52,844
KOORSFC.379	Koornong Drive - Drainage	OCM 02.23-10	Capital Expenses		12,962		65,806
KOORSFC.801	Koornong Drive - Drainage	OCM 02.23-10	Capital Expenses		16,088		81,894
KOORSFC.802	Koornong Drive - Drainage	OCM 02.23-10	Capital Expenses		7,876		89,770
WBSF1.327	Dangin-Mears Road Wheatbelt Secondary Freight Network	OCM 02.23-10	Capital Expenses			(207,354)	(117,584)
WBSF1.379	Network	OCM 02.23-10	Capital Expenses		207,354		89,770
BRIDGE02.327	Bridge 3154A Davis Road	OCM 02.23-10	Capital Expenses			(11,013)	78,757
BRIDGE04.379	Bridge 3146A Boyagarra Road	OCM 02.23-10	Capital Expenses			(10,500)	68,257
BRIDGE03.327	Bridge 3143 Yeo Road	OCM 02.23-10	Capital Expenses		11,013		79,270
ADMIOP.327	Administration Centre	OCM 02.23-10	Operating Expenses		1,500		80,770
ADMIOP.379	Administration Centre	OCM 02.23-10	Operating Expenses			(6,300)	74,470
ADMIOP.381	Administration Centre	OCM 02.23-10	Operating Expenses			(1,100)	73,370
SENIOP.380	Senior Citizen Homes - Common Area	OCM 02.23-10	Operating Expenses		2,800		76,170
U133WS.379	Unit 1 33 Whittington Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		1,500		77,670
U133WS.381	Unit 1 33 Whittington Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses			(1,000)	76,670
U140WS.379	Unit 1 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		750		77,420

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**NOTE 16
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
U233WS.379	Unit 2 33 Whittington Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		3,180		80,600
U240WS.379	Unit 2 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		750		81,350
U340WS.379	Unit 3 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		750		82,100
U440WS.379	Unit 4 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		750		82,850
U540WS.379	Unit 5 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		2,550		85,400
U640WS.379	Unit 6 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		1,500		86,900
U740WS.379	Unit 7 40 White Street Brookton - Independent Living Units	OCM 02.23-10	Operating Expenses		2,550		89,450
10MAOP.379	10 Marsh Ave Brookton	OCM 02.23-10	Operating Expenses		5,900		95,350
23WHITOP.379	23 Whittington Street Brookton	OCM 02.23-10	Operating Expenses		3,900		99,250
25WHITOP.379	25 Whittington Street Brookton	OCM 02.23-10	Operating Expenses		1,500		100,750
25WHITOP.380	26 Whittington Street Brookton	OCM 02.23-10	Operating Expenses			(1,000)	99,750
28AWSOP.379	U5 28 William Street	OCM 02.23-10	Operating Expenses		1,500		101,250
28BWSOP.379	U6 28 William Street	OCM 02.23-10	Operating Expenses		3,870		105,120
U2MSUOP.379	U2 4 Matthew Street	OCM 02.23-10	Operating Expenses		4,000		109,120
U4MSOP.379	Unit 4 Madison Square Units	OCM 02.23-10	Operating Expenses		2,000		111,120
WBOP.325	Wb Eva Pavilion	OCM 02.23-10	Operating Expenses		1,000		112,120
RWSTOP.327	Brookton Railway Station	OCM 02.23-10	Operating Expenses		17,255		129,375
E107541.379	Water Infrastructure	OCM 02.23-10	Capital Expenses			(6,336)	123,039
E136100.311	Crc Employee Costs	OCM 02.23-10	Operating Expenses			(1,982)	121,057
E136101.343	Crc General Operating Expenses	OCM 02.23-10	Operating Expenses			(1,000)	120,057
E136101.350	Crc General Operating Expenses	OCM 02.23-10	Operating Expenses			(1,040)	119,017
I136100.170	Crc Community Events & Programs Revenue	OCM 02.23-10	Operating Revenue			(13,000)	106,017
I136100.191	Crc Community Events & Programs Revenue	OCM 02.23-10	Operating Revenue			(14,909)	91,108
CCTV.327	Town Cctv Installtion - Security & Safety	OCM 02.23-10	Capital Expenses		9,614		100,722
ROBICAP.500	Townscape - Robinson Road	OCM 02.23-10	Capital Expenses		943		101,665
CEMABLU.500	Cemetary Ablution Facility	OCM 02.23-10	Capital Expenses		40,000		141,665
ROBABLU.327	Robinson Road Toilet Upgrade - Lrci Phase 3	OCM 02.23-10	Capital Expenses			(66,408)	75,257
E113520.501	Purchase Furniture & Equipment	OCM 02.23-10	Capital Expenses		15,851		91,108
OVALBRK.504	Brookton Oval Reticulation	OCM 02.23-10	Capital Expenses			(30,000)	61,108
E142519.500	Shire Depot Improvements	OCM 02.23-10	Capital Expenses			(14,000)	47,108
FIREGO.340	Fire General Operating Expenses	OCM 02.23-10	Operating Expenses			(1,200)	45,908
E114020.340	Libr General Operating Expenses	OCM 02.23-10	Operating Expenses			(6,302)	39,606
GYMOP.340	Gymnasium Operating	OCM 02.23-10	Operating Expenses			(4,000)	35,606
CARAOP.340	Caravan Park	OCM 02.23-10	Operating Expenses			(10,010)	25,596
NATPLACAP.37	Youth Precinct - Nature Play Area	OCM 02.23-10	Capital Expenses			(25,596)	0
E042020.327	Admin General Operating Expenses General	OCM 05.23-03	Operating Expenses		41,048		41,048
ITINFCAP.340	IT Infrastructure	OCM 05.23-03	Operating Expenses			(7,998)	33,050
E042020.335	Admin General Operating Expenses General	OCM 05.23-03	Operating Expenses			(24,665)	8,385
E136101.335	Crc General Operating Expenses	OCM 05.23-03	Operating Expenses			(8,385)	0
WBSHEDCAP	West Brookton BFB Appliance Bay Facility & Amenities (Shed)	OCM 05.23-04	Capital Expenses			(73,749)	(73,749)
I033550.230	Transfer From Reserve To Muni	OCM 05.23-04	Capital Expenses		73,749		0
E042020.336	Admin General Operating Expenses General	OCM 02.23-20	Operating Expenses			(25,000)	(25,000)
				0	1,506,936	(1,531,936)	(25,000)

KEY INFORMATION

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2023**

**NOTE 17
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Nature or type	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Grants, subsidies and contributions	1,310,519	131.77%	▲	Variance relates to 23/24 Financial Assistance Grant received.		
Interest revenue	156,889	109.10%	▲	Interest on Term deposits received		
Other revenue	87,924	38.19%	▲	Higher than expected revenue in POC reimbursements, workers compensation claims & Bring to account PPE Brookton CRC		
Expenditure from operating activities						
Materials and contracts	399,468	21.21%	▲	The major variances relate to provisions for consultants, IT initial onboarding, Audit Fees and Fire Mitigation		
Utility charges	(19,761)	(10.02%)	▼			Variances relates to higher volume of usage at Parks & Gardens & Standpipe water usage
Depreciation	668,485	23.13%	▲	Depreciation set on prior year budgeting, Fair Value review completed 30 June 2022		
Finance costs	11,921	16.85%	▲		The variance relates to budget profiling as Effluent Loan 83 has not been drawn down	
Other expenditure	(17,568)	(21.36%)	▼			The major variances being bringing CRC PPE to account & higher than expected bond refunds
Loss on disposal of assets	57,410	100.00%	▲	No loss on disposals FY22/23		
Non-cash amounts excluded from operating activities	(730,422)	(24.86%)	▼			Non-cash expense which is added back in the financial statement. The main variance relates to Depreciation set on prior year budgeting
Investing activities						
Proceeds from capital grants, subsidies and contributions	(1,318,169)	(41.13%)	▼			The major variances relate to the budget profiling and recognition of revenue for LRCI Phase 3, DFES and Wheatbelt Secondary Freight grant funding
Proceeds from disposal of assets	(55,001)	(32.17%)	▼			Variance relates to Budget profiling. No further assets to be disposed of FY22/23
Payments for inventories, property, plant and equipment and infrastructure	3,104,320	50.82%	▲	A number of variances relate to underspend YTD being Capital spending on Infrastructure - Brookton Railway station, Memorial Hall, Cemetery & Robinson Road toilets, Oval reticulation, West Brookton Fire Shed, Rural Road & Bridge works. Some works rescheduled to FY23/24		
Financing activities						
Proceeds from new debentures	(600,000)	(100.00%)	▼			The variance relates to the Effluent Scheme Upgrade loan not yet drawn down
Transfer from reserves	(1,240,293)	(49.64%)	▼			Expenditure not as high as budgeted. Incomplete projects carried over to FY23/24
Repayment of borrowings	24,805	14.83%	▲	The variance relates to budget profiling and the Effluent Scheme Upgrade loan not yet drawn down		
Transfer to reserves	(237,883)	(18.94%)	▼	Interest received FY22/23 was higher than expected		

15.07.23 GOVERNANCE REPORTS

16.07.23 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

17.07.23 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil at this time.

18.07.23 CONFIDENTIAL REPORTS

Nil

19.07.23 NEXT MEETING & CLOSURE

The next Ordinary meeting of the Council will be held on Thursday 17th August 2023 commencing at 6.00 pm.