



Annual Report

2017-18



Annual Report

For the Year Ended 30 June 2018

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Administration Details

Shire of Plantagenet
Lowood Road
(PO Box 48)
Mount Barker WA 6324

Telephone: (08) 9892 1111
Fax: (08) 9892 1100
Email: info@sop.wa.gov.au
Website: www.plantagenet.wa.gov.au

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

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

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



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

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

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

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

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

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

The area has always been agriculturally rich. Mixed farming was established towards the end of the nineteenth century and by 1910 there were 75 commercial orchards (mostly concentrating on apple growing) in the area. In 1917 the Mount Barker Fruitgrowers Cool Storage Co-operative was established.

The orchards have largely given way to a thriving grape growing industry with high quality vineyards producing a range of excellent wines.

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

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



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

Plantagenet at a Glance

• Distance from Perth (from Mount Barker)	359 km
• Distance from Albany (from Mount Barker)	51 km
• Population	5,168 (ABS 2017 ERP)
• Area	4,792 km ²
• Number of elected members (Shire)	9
• Number of dwellings	2,533
• Number of rate assessments	3,511
• Length of sealed roads	347 km
• Length of unsealed roads	903 km
• Number of electors	3,411
• Number of bushfire brigades	12



It is with great pleasure that I present the 2017/2018 Annual Report for the Shire of Plantagenet. This report provides an overview of the Shire's activities during the year.

The 2017/2018 year has again been very busy with the successful completion of major infrastructure projects and other important initiatives. The Council has aimed to provide the levels of service sought by the community in an efficient, effective and sustainable manner.

Some of those progressed include:

- \$2.3 million capital road works program.
- Completion of a new fire shed in Denbarker and improvements to the Narpyn fire shed.
- The Plantagenet District Hall Upgrade has been completed with the construction of porticos, finalising electrical work, paving and painting.
- The Mount Barker Memorial Swimming Pool bowl was renovated, including painting and tiling of the bowl, hand rails for better mobility access and new steps in the western end of the pool.
- The refurbishment of yet another stage to the Kendenup Agricultural Hall was completed with new windows overlooking the oval, concertina doors and kitchen refurbishment.
- Upgrades to Frost Pavilion has continued including a new front entrance and foyer with disabled access, new disabled toilet, air-conditioning and carpark line marking.
- Plant purchases included a Bobcat T650 Compact Track Loader with a 24" cold planer, a Bobcat E20L zero swing excavator, a mini excavator/plant trailer and a Toro Reelmaster 5610 AWD mower.



It has been very rewarding to see some significant building projects that have been on the drawing board for some years finally come to fruition like the Plantagenet District Hall and Kendenup Agricultural Hall. These newly refurbished buildings have been leased to community groups in line with the Council's Asset Management Plan and Policy on Community Halls and Buildings which aims for community halls to be operated by an appropriate incorporated community body.

Saleyards Animal Welfare Award

It was rewarding to all involved that the Shire's Mount Barker Regional Saleyards was announced as the 2017 winner of the National Award for Animal Welfare in Saleyards and Lairages by the Australian Livestock Markets Association (ALMA).

Over the years, the Shire has carried out a number of upgrades at the Saleyards which are significantly improving animal welfare standards for cattle being sold at the facility. Most recently, the new roof over the northern dirt pens has improved the shelter and conditions of stock awaiting transport. It is great that all of the hard work over the last few years has been acknowledged and represents a great team effort on the part of councillors, management and staff.

Regional Partnerships

Representatives from member councils of the Southern Link VROC continued to meet to progress initiatives of mutual interest. In this regard, a Local Law review has been completed and a report outlining the changes required was presented to the VROC. A consultant has been engaged to finalise the Local Laws for each Local Government which will finalise the benefits of this regional collaboration.

VROC initiatives included a visit to the organics processing facility operated by the Bunbury-Harvey Regional Council, aligning projects to the Southern Housing Initiative through the Great Southern Development Commission, resource sharing and joint approaches to activities such as Public Health Plans.

The Lower Great Southern Alliance, members of which are the City of Albany and the Shires of Denmark and Plantagenet, also continued to work on the development of the tourism industry sector.

The Alliance commissioned the preparation of a Tourism Development Strategy (TDS) and Destination Marketing Strategy (DMS) to achieve sustainable and enhanced tourism outcomes across the region. This will be a great platform for the local tourism industry to embrace and grow this economic opportunity.

The TDS comprises a number of key strategic focus areas. The main initiative included building a tourism organisational structure and funding model that is able to undertake compelling marketing, engage industry and advocate for destination development. Since March 2017, the Alliance has been working with industry tourism groups to progress this initiative.

In February 2018, the Council received the detailed design document outlining a proposed model for a new Regional Destination Marketing Organisation (DMO) and agreed to support that model.

Planning for the Community

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

At its meeting held on 5 December 2017, the Council adopted a new Strategic Community Plan 'Plantagenet 2026 - Building Success through Opportunity and Participation'. The plan sets out a vision for our Shire for the next 10 years and provides strategies to guide the Council towards achieving it. Achieving the shared vision will require collaboration with all levels of government, neighbouring councils, community groups and residents.

Councillors are now meeting to review key strategic issues every quarter, with a particular focus on continuing to improve Shire services and facilities and advocating for better health and education services.

In response to concerns from the community, the Shire of Plantagenet hosted an 'Expo for Seniors' on 17 May 2018. Approximately 70 local seniors attended the event to learn about changes to aged care services.

Member for O'Connor, Rick Wilson MP, opened the event, followed by presentations from Commonwealth and State Governments. Representatives from the WA Country Health Service talked about the transition from the current HACC services to Commonwealth Home Support Programme service providers. There was also a presentation of the assessment process for care packages and community rehabilitation services. Local and regional service providers had stalls at the event and made themselves available for questions.

It was great to see so many seniors turn up to be informed about the changes to aged care. There was much to learn and it is reassuring to know that services for seniors will continue, although in a different format.

Since becoming Shire President, I have had the pleasure of attending quite a number of community events. The Shire hosted its annual 'Thank a Volunteer' event on 17 February 2018 at the newly upgraded Frost Pavilion. Our community has more than 115 community and sporting groups which are driven, managed and run by volunteers who donate their time and efforts to these organisations. Volunteers are the heartbeat of a community and I praise the contribution our volunteers undertake to make Plantagenet such a special place.

I also congratulate the Plantagenet Historical Society (Inc) on the success of the 150th commemoration of the opening of the original Mount Barker Police Station Museum which was attended by some 1,500 people.

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



Cr Chris Pavlovich
Shire President

With the access to external grant funding becoming more difficult, the Shire's administration has been moving away from large infrastructure developments that have characterised the preceding years.

Therefore, we have been concentrating on ensuring asset maintenance and identification is undertaken with a view to refurbishing if justified or selling/demolishing if retention isn't reasonable.

This new direction does not mean that all construction ceased.

In July, the Council awarded a \$133,000.00 contract to a local company for the construction of the Denbarker Bushfire Brigade shed. The awarding of the contract and subsequent completion is a testament to the hard work of not only staff but also the many volunteers who helped choose a site, assist with clearing and with many hours of labour.



During the year, the Council also wrote to the Prime Minister requesting a better deal for Western Australia relating to GST distribution. The Council received support from many Councils across the state for this initiative.

In recognising the increased legislative and cost burden to local government in waste processing, the Council sent a Councillor to attend the Waste and Recycle Conference held in Perth and to report back on initiatives and trends.

Waste treatment continues to absorb much time for Councillors and staff. The Council's main landfill site has a finite life and efforts to extend the site have not yet borne fruit.

A Mount Barker Bicycle Master Plan was received by the Council during the year. Although very comprehensive, major expenditure is required to bring the plan to an ultimate build status.

The Council noted that the former Primary School site, situated in Oatlands Road Mount Barker had come onto the market. The Council resolved not to pursue acquisition.

Continuing on the theme of responsible Asset Management, the Council amended its already very comprehensive Asset Management Policy, acknowledging how the Council, as custodian of community assets, manages those assets.

The Council's Annual Compliance Audit was returned to the (then) Department of Local Government and Communities. The report was 'clean' except for one missed date relating to the review of the delegation register. A major review of this register took a little longer than estimated.

For some years, the Council has been investigating whether or not a community bus should be purchased. During the year, a decision was made to no longer proceed with consideration due to insufficient justification.

A major decision of the Council to offer for sale its former depot site boarded by Marmion and Menston Streets and Langton Road was taken. This land, zoned residential, was purchased from the government some years earlier.

A Memorial Seating Policy was adopted enabling members of the public to meet the cost of fabrication and installation of memorial seating.

The early part of the financial year also saw the Council resolve to prepare a new Local Planning Scheme. Since the adoption of Town Planning Scheme No. 3 in 1991, the planning environment has changed markedly, especially from a legislative and environmental point of view. As new Planning Schemes are not adopted very often, this was a major decision of the Council.

Building work continued in the Frost Park Pavilion upgrade. This building, long overdue for 'refreshment' was subject to a multi-year upgrade as a means of making sufficient funds (due to a lack of grant funding) more available. Over six years, refurbishment was well on the way to completion.

During the year, the Porongurup Community Association (Inc) took up a lease over the Porongurup Hall. As part of the Council's overall strategy to rationalise structures, this lease was a fitting result for a community that was working together to monitor and use infrastructure.

The Council continued to consider and resolve matters relating to the alliance with the City of Albany and the Shire of Denmark. Predominantly dealing with tourism related matters in the early stages, the Council nevertheless acknowledges the goal to develop other initiatives relating to economic development.

The Mount Barker Swimming Club sought support from the Council to make a bid for the 2021 WA Country Pennants. The Council was happy to support such an important event being held in Mount Barker.

During the year, newly endorsed regulations relating to Bushfire Attack Levels (BAL) were adopted by the State Government. This had an immediate impact on many people deciding to build houses, as the BAL assessment could increase construction costs significantly.

Some land in the Mount Barker town site was identified for clearing of remnant vegetation in an effort to reduce BAL classification after the Local Government elections held in October 2017.

Cr Chris Pavlovich was elected to the position of Shire President with Cr Jon Oldfield elected as Deputy Shire President.

Sale of land for non-payment of rates is always a path Councils would prefer not to go down. Nevertheless, this was deemed necessary for blocks in Porongurup and Forest Hill.

The Council noted that the Community Garden initiative in Mount Barker hadn't been a great success and reluctantly terminated the lease over this land near the swimming pool.

After many months of consultation, the Council adopted its new Strategic Community Plan. Setting the direction of the Council until 2026, the plan was largely based on feedback received by the Council as part of a community survey distributed to our residents.

Although the year did not see the massive infrastructure expenditure of the past, the consolidation of future planning and policy continued to move forward.

A handwritten signature in blue ink, appearing to read 'Rob Stewart'.

Rob Stewart
CHIEF EXECUTIVE OFFICER

Shire President
Cr Chris Pavlovich



Deputy Shire President
Cr Jon Oldfield



Cr Brett Bell



Cr Ken Clements
(Shire President until 24
October 2017)



Cr Sue Etherington



Cr Len Handasyde
(Deputy Shire President until
24 October 2017)



Cr Bevan Lang
(From 24 October 2017)



Cr Jeff Moir



Cr Marie O'Dea



Cr Jacqui Hamblin
(Until 24 October 2017)



Chief Executive Officer – Rob Stewart

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



Manager Works & Services – David Lynch

- Natural Resource Management
- Waste and Recycling
- Infrastructure



Deputy Chief Executive Officer – John Fathers

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



Manager Development Services – Peter Duncan

- Town Planning
- Health Services
- Building Control



Manager Community Services – Fiona Pengel

- Community Services
- Regulatory Services

EXECUTIVE SERVICES

Governance

Council Elections

An ordinary election was held on Saturday 21 October 2017. Cr Jacqui Hamblin resigned as at the election date, providing for one additional vacancy for a two year term. The following councillors were elected unopposed.

- Cr Brett Bell 16 October 2021
- Cr Sue Etherington 16 October 2021
- Cr Len Handasyde 16 October 2021
- Cr Jeff Moir 16 October 2021
- Cr Jon Oldfield 16 October 2021
- Cr Bevan Lang 19 October 2019

At the special meeting of the Council held on 24 October 2017, Cr Chris Pavlovich was elected to the position of Shire President. Cr Jon Oldfield was elected to the position of Deputy Shire President.

Council Committees

Membership of the Roadwise Committee changed with the resignation of Erin Miller, Megan Ballard and Lindsay McCartin. Brad Lenton was appointed as Deputy Member on behalf of Mr Andrew Duffield from Main Roads WA.

Renewal of Register of Delegations

During the year, a review of the Register of Delegated Authority was undertaken. At its meeting held on 22 May 2018 the Council adopted the Shire of Plantagenet Register of Delegations, Sub Delegations, Appointments and Authorisations (Register of Delegated Authority).

Citizenship Ceremonies

Three ceremonies were conducted during the year, which conferred citizenship on three people, two from the United Kingdom and one from India.

Policies Adopted

- F/FM/16 - Related Party Disclosures
- A/PA/18 - Methods of Valuation of Rateable Land
- A/AMM/1 – Notices of Motion
- I/OA/2 - Memorial Seating

Policies Reviewed

The following Council policies were reviewed during 2017/2018:

- I/R/12 - Notice of Entry for Public Services and Utilities
- I/R/13 – Vehicle Crossovers
- A/PA/8 – Rate Incentive Prize
- I/PW/1 - Private Works – External (Renamed Private Works)
- A/I/1 – Insurance of Buildings on Council Controlled Land
- A/CA/1 - Natural Burials
- CE/CS/3 – Committee Meetings and Workshops – Attendance by the Public
- CE/CS/1 - Elected Member Expenses to be Reimbursed

- C/IC/C – Internal Control
- OP/HRE/2 – Equal Employment Opportunity
- OP/HRE/1 – Sexual Harassment
- CS/LP/1 – Access and Inclusion
- F/FM/15 - Debt Collection
- OP/HRS/1 – Injury Management and Rehabilitation
- A/PA/13 – Group Rating
- I/OA/1 - Standpipe Location and Regulation of Water Supply to Users
- I/PM/3 – Vehicle Usage
- A/PA/16 - Notification to Absentee Landowners - Electoral Roll
- NRM/EI/1 – Gravel and Sand Acquisition
- F/FM/10 – Budget Preparation
- A/PA/15 Asset Management
- OP/HRP/1 – Recognition of Councillors and Staff
- /RR/1 – Future Street and Reserve Names
- RS/A/2 – Arson and Vandalism Reward
- OP/HRS/3 – Occupational Safety and Health
- CS/SP/1 – Swimming Carnivals
- RS/AC/1 - Release of Impounded Animals
- F/RI/1 – Investments
- F/FC/1 – Concessional Fees and Charges
- A/L/1 - Legislative Compliance
- CE/CS/2 – Motor Vehicle Use – Shire President
- I/R/2 – Land Resumption for Roadworks
- RS/FP/3 – Bush Fire – Permits to Burn
- RS/FP/2 – Bush Fire Guidelines – Vehicle Movement Bans
- A/PA/14 – Sporting and Community Organisations Using Council and Vested Land – Rateability
- A/RM/1 – Record Keeping
- CE/CS/6 – Briefing Sessions for Councillors
- F/FM/14 - Credit Card
- CF/DG/2 - Financial Assistance (Operating) to Incorporated Organisations and Clubs

Policies Revoked

- I/R/18 – Stock on Local Roads
- I/PW/2 Private Works – Internal
- I/R/9 Rural Roads – Widening
- RS/V/1 – Vandalism Prevention Reward
- CS/PP/1 – Closed Circuit Television (CCTV) Management and Operations

Administration

Property Transactions

- Licence with Brookfield Rail to Use and Occupy Land for the Kendenup Skate Park precinct.
- Having failed to sell the property at Lot 137 (37) Westfield Street, Rocky Gully for non payment of rates, in accordance with Section 6.71 of Local Government Act 1995, the land was transferred to the Shire of Plantagenet.
- The lease agreement between the Shire of Plantagenet and the Mount Barker Tennis Club (Tennis Club) for a portion of Lot 152 McDonald Avenue, Mount Barker was renewed for a further five year term.
- Lease agreement between the Shire of Plantagenet and the West Plantagenet Pony Club Inc (Pony Club) for the use of Reserves 13892, 9020 and 13852 Martagallup Road, Kendenup was renewed for a further five year term.
- Lease agreement between the Shire of Plantagenet and the Porongurup Community Association Inc for Porongurup Hall for a period of 21 years.
- The lease agreement between the Shire of Plantagenet and the Wilson Inlet Catchment Committee Inc for a community garden on part of Lot 119 Albany Highway, Mount Barker was determined.
- The leased area in the lease between the Shire of Plantagenet and the Plantagenet Sporting Club Inc for the Sounness Park clubrooms, changerooms and adjacent land was amended to exclude the changerooms.
- The property at Lot 137 (37) Westfield Street, Rocky Gully, previously taken for non-payment of rates, was sold for a sum of \$12,000.00 following a public tender process.

Audits

On 10-13 April 2018, representatives of the Shire's auditors conducted a Financial Management Review of the Shire. This review is designed to test the financial management systems of the Shire and to report on the appropriateness and effectiveness of the control environment as required by Local Government (Financial Management) Regulation 5(2)(c). Overall the result was very good, with five minor issues noted.

The 2017 Compliance Audit revealed one area of non-compliance, namely that a review of the delegations register was not completed by 30 June 2017. This was due to a full review of the register taking longer than expected. The reviewed and amended delegations register was adopted by Council on 5 December 2017.

Occupational Health and Safety

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

The Shire in conjunction with our Local Government Insurance Services (LGIS) Regional Risk Co-ordinator has updated processes to comprehensively record, track and analyse all Occupational Safety and Health data.

A new 'I-Auditor' system has been developed by LGIS to ensure worksite inspections are completed to a high standard that fulfils all Occupational Safety and Health compliance obligations.

Staffing

The 2017/2018 year saw a number of staff changes within the Administration Office and the Depot.

In Executive Services, Linda Sounness resigned her position of Executive Officer in December 2017 and was replaced by Nolene Wake, who commenced in January 2018.

Alison Lambert (Customer Service Officer) resigned in December 2017 and subsequently; Elizabeth Beech was employed on a fixed term contract for a period of six months as a CSO. Elizabeth's contract was extended for a further term to relieve for Annette Lamb (Customer Service Officer) who commenced a period of long service leave in June 2018. Emma Gardner (Accounts Officer) returned to work part time in May 2018 after a period of parental leave. The position of Accounts Officer is now performed on a job share basis by Emma and Vanessa Hillman, who had been performing the role on a temporary basis. Rates Officer, Leanne Briggs resigned in April 2018 and was replaced by Pamela Chambers in June 2018.

In the Community Services Department, Nicole Selesnew (Club Development Officer) resigned in March 2018, deciding not to return after a period of parental leave, as the Department of Sport and Recreation had advised that funding for the position would cease at the end of June. Kirsten Perrin, who had been relieving in the position, has taken up a job share position with Isabelle Draffehn (Community Development Officer).

In Development Services, part time employee Alex Tucker (Administration Officer – Environmental) accepted the full time role of Environmental Coordinator in February 2018, which combines Environment and Environmental Health.

Within Works and Services, Dominic Le Cerf (Manager Works and Services) resigned his position in August 2017. David Lynch took up the position in October 2017.

At the depot, Brad Thomason (Plant Operator/General Hand) resigned in August 2017 and was replaced by Dennis Rout. Craig Anning from the Parks & Gardens crew resigned in September 2017. Donna Ahern (General Hand – Parks & Gardens) was employed on a fixed term full time contract for a period of six months while Jamie Rutter (Works Supervisor – Parks and Gardens) took an extended period of long service leave.

Strategic Community Planning

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

Workshops have been held to finalise a revised plan, which were advertised for public comment. At its meeting held on 5 December 2017, the Council adopted a new Strategic Community Plan for the period 2017 – 2026.

This Plan identifies our community's aspirations and describes how the Shire can work towards achieving these. Many of the directions and approaches within the Plan apply to core business areas of the Shire, while larger projects and initiatives continue to be assessed and implemented on a progressive basis, subject to external funding.

The adoption of this plan recognises the regional approach to strategic planning, which requires the ongoing development of partnerships with other local governments and stakeholders. These partnerships are fundamental to the collaborative approach to regional development and growth

The Strategic Community Plan drives the development of the Corporate Business Plan, both of which are integrated with and informed by the Council's Asset Management, Workforce and Long Term Financial Plans. Together they form the Local Government Integrated Planning and Reporting Framework. The Asset Management and Long Term Financial Plans are now continually updated.

Regional Cooperation

Southern Link VROC

During the year, representatives from member councils of the Southern Link VROC continued to meet to progress resource sharing and other initiatives of mutual interest. A Local Law review has been completed and a report outlining the changes required was presented to the VROC. A consultant has been engaged to finalise the Local Laws for each Local Government. Other matters discussed include the Southern Housing Initiative through the Great Southern Development Commission, resource sharing and joint approaches to activities such as Public Health Plans.

Tourism

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

The first substantive project for the Alliance has been the development of the tourism industry sector. The Alliance commissioned the preparation of a Tourism Development Strategy (TDS) and Destination Marketing Strategy (DMS) to achieve sustainable and enhanced tourism outcomes across the region. These reports were finalised and endorsed in 2017.

In February 2018, the Council received the completed detailed design document (Amazing South Coast Final Report – December 2017) outlining a proposed model for a new Regional Destination Marketing Organisation (DMO). The Council supported the establishment of a regional DMO subject to, the DMO Board having a member representing tourism interests of the Shire of Plantagenet and financial contributions by the Shire being limited to the same levels as its 2017/18 Tourist Bureau (Inc) expenditure.

CORPORATE SERVICES

Finance

The Shire's operating net result was minus \$2,396,162 in 2017/2018 (Large depreciation figures in particular result in a negative net result). Rate revenue increased from \$6.48 million in 2016/2017 to \$6.74 million in 2017/2018. Outstanding borrowings increased from \$2.66 million in 2016/2017 to \$2.81 million in 2017/2018, due to taking up a \$500,000 short term liquidity facility to cover storm damage payments.

The Council spent \$752,806 on land and buildings and \$259,371 on parks and ovals and other infrastructure. The amount spent on roads, drainage and footpaths was \$2,330,851 with \$547,474 on purchases of plant, furniture and equipment.

The level of reserve funds increased from \$2,134,522 in 2016/2017 to \$2,336,867 in 2017/2018. The level of unrestricted cash at year end increased from \$749,557 to \$906,696.

The Council received grants and contributions for the development of assets of \$1.84 million in 2017/2018. Total grants and contributions received was \$3.95 million.

The level of rates debtors increased from \$409,509 in 2016/2017 to \$419,667 at the end of 2017/2018.

During the year, the Shire joined the State Government Infringement Notices Enforcement Scheme. In the future, should infringement notices issued by the Shire remain unpaid after the issue of a Final Demand Notice, they will be referred to the Fines Enforcement Registry. The effect of this is that a fine defaulter may not be able to renew their driver's licence or vehicle registration until the fine has been paid.

During the year, the Shire sold several properties for non-payment of rates. An auction was held on Saturday 18 November 2017 for Lots 11, 12, 13, 14 and 1849 Kworncup Road / Ball Road, Forest Hill. The five lots were sold as one property for \$400,000.00. An auction was also held on 27 January 2018 for Lots 812 and 817 Stoney Creek Road, Porongurup. Lot 812 sold for \$83,000.00 and Lot 817 sold for \$42,000.00.

Rates Prize

The annual prize draw for the early payment of rates was again completed by John Howard, Chairman of the local Bendigo Bank. First prize was a \$500.00 bank account kindly donated by the Mount Barker Community Bank Branch Bendigo Bank and was won by Samuel Harma.

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

Third Prize was a dozen mixed bottles of wine from the Mount Barker Wine Producers' Association. This was won by Terita Pty Ltd.

Community Grants

The Shire again provided financial assistance grants to not-for-profit organisations for services and projects that will benefit the community. This year, \$103,618 was returned to the community.

Mount Barker Regional Saleyards

Throughput was in line with recent years with a total 67,711 head of cattle being processed. Cattle market price continued to be very strong with producers capitalising on good competition among buyers.

The big news of the year was that the Saleyards was announced as this year's winner of the National Award for Animal Welfare in Saleyards and Lairages by the Australian Livestock Markets Association (ALMA). Saleyards Manager, Stewart Smith was on hand to accept the award who was attending the 2017 National Saleyards Expo in Rockhampton.

It is great that all of the hard work over the last few years has been acknowledged. It also represents a great team effort on the part of councillors, management and staff. We had a huge response of appreciation from trucking companies (putting adverts in newspapers), cards from local organisations and many emails from the publicity that the win had generated. The Shire also updated its TV advertisement to reflect the win.

At its meeting held on 15 August 2017, the Council passed the following resolution:

'That the Council's appreciation be extended to the operational and managerial staff of the Mount Barker Saleyards in recognition of their exemplary achievement in receiving the 2017 National Award for Animal Welfare in Saleyards and Lairages presented by the Australian Livestock Marketing Association.'



Stewart Smith (Saleyards Manager) with Ken Rogers (ALMA Board Member and 2016 award winner from Dubbo Saleyards)

The Council continued with its preventative maintenance program with chain upgrades on the new bull pens, fixing the chains that do not have a fixed link and upgrading of the pen numbers with new stickers. The gate at the end of the bull let-out alley was rehung to allow for ease of bull removal when the end pen is being used on sale day. Potholes in bitumen near the dispersal ramps were repaired as was a bump board on the outgoing ramps.

Servicing of the compressors and diesel irrigation pump was carried out plus a two yearly tank inspection and calibration of weighbridges. More native plants were added to the carpark where there was none, making the facility more visually attractive. The toilets and hallway in the office block were also painted.

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

- Modification of dispersal ramp 6 in line with ramps 1 and 2. A new force slam gate has been added for extra safety.

- Air-conditioning has been installed throughout the office building, including agents' offices and canteen. It has been very well received by all over the summer months.
- The guttering on the roof over the southern part of the facility was replaced.
- A new Saleyards vehicle (Holden Colorado) was delivered in March 2018.
- A flocculent dosing unit was installed in the washdown water capture pit, with a view to reducing the levels of phosphorus in the waste water treatment system.

During the year, the Saleyards Advisory Committee had some discussions in regard to abuse of animal welfare standards and fit to load requirements. The Committee was of the opinion that there is a need to look at what the risks are and continually work towards solutions that look after the animals to reduce the death and injury rates. These issues were raised in a media release and the March edition of Cattle Tales. In addition, a banner has been added to the bottom of the television advertisement stating 'Are your cattle fit to load? If in doubt, leave it out'.

In 2016/2017, meetings were held with stock agents to discuss a range of issues and the need for a new loading ramp was identified as a high priority. A design was completed with a view to getting an estimated cost and seeking grant funding. During the 2018/2019 budget process, the Saleyards Advisory Committee endorsed a preliminary allocation for a new loading ramp at the saleyards. This was in anticipation of receiving some grant funding towards the project.

Unfortunately, there are fewer opportunities for grant funding of projects of this nature and no grant funding was secured, with future funding of this project unlikely. In June 2018, meetings were again held with stock agents, with the message about the priority for a new ramp being repeated. At the end of the financial year, a report was being prepared to seek formal approval of the design plans for a new loading ramp and associated receival pens, with a view to tenders being sought.

During the year, the Committee had also discussed the possibility of attracting an ALMA conference to WA. Meetings were held with representatives of the Shire of Katanning and City of Albany with a view to preparing a bid for a conference to be held across the three districts.

As of 2 March 2018, the facility was totally reliant on scheme water for washdown, drinking water (both human and cattle) and office block due to no rainfall event to that date. The Committee had previously allocated some funds to investigate ground water sources. In April 2018, test bores were drilled. While initially promising, the recharge rate was deemed insufficient and so the proposal was not taken any further.

The Shire submitted its 2017 Annual Environmental Report to the Department of Water and Environment Regulation (DWER) in January 2018. The amount of water discharged via the irrigation system was 24,337 kL, which is approximately 20% lower than 2016. The Saleyards has a licence limit relating to total total phosphorus (TP) loading. A large reduction in the TP load was observed with the result being 37.5% lower than in 2016. This reduction is largely attributed to a flocculent dosing system that was commissioned in August 2017.

Biochemical Oxygen Demand and Total Nitrogen levels had stable to slightly higher loadings when compared against previous years. These results however were within the licence conditions.

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

The Saleyards sponsored Gate 2 Plate field day was held on 20-21 March 2018 at Willyung Farms which was well attended by over 200 people on both days. The top performing cattle were gaining 2.1kg per day. The Schools Challenge on the second day saw 93 students from seven schools attend with Narrogin Agricultural College winning. The Gate 2 Plate Gala dinner was held on Friday 25 May 2018.

COMMUNITY SERVICES

Community Facilities

The Plantagenet District Hall Upgrade was completed this year and officially opened on Saturday 20 January 2018 by The Hon Alannah MacTiernan, Minister for Regional Development; Agriculture and Food. The project was funded by Lotterywest, the Department of Local Government, Sport and Cultural Industries, the Great Southern Development Commission, the Shire of Plantagenet, Plantagenet Players, Bendigo Bank and the Mount Barker Co-Op.



On the same day, the Kendenup Agricultural Hall was officially opened (finalising stage 2 of the refurbishment), and creating a multi-purpose, modern and practical community facility. The partnership between the Kendenup Community Recreation Centre Committee, the Kendenup Agricultural Grounds Committee and the Shire of Plantagenet secured funding from the community and the Regional Grants Scheme to complete the upgrade.

The Mount Barker Skate Park (bowl) has been un-usable from March until August after a burning car wreck caused considerable damage to the bowl. A specialist from Melbourne was engaged to repair the bowl and the Skate Park was re-opened on Friday 3 August 2018.



Emergency Services

The 2017/2018 fire season was another busy season with 41 recorded incidents in the Shire of Plantagenet.

It was a very late end to the fire season including a number of larger fires in May which stretched resources. Also in May the Shire of Plantagenet Bush Fire Brigades assisted at a number of large fires within the City of Albany. Types of fires attended included escaped private hazard reduction burns, those started by farm machinery, house fires, car fires and those of unknown origin, some of which were suspicious and reported to police for investigation.

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

In October during 'Bushfire Action Month', an Emergency Services Expo was held on the lawn outside of the Shire building showcasing the Bush Fire Brigades, Western Australian Police Force including two tracker dogs, St John Ambulance, Mount Barker State Emergency Service, Volunteer Fire and Rescue and Red Cross.



The Denbarker Bush Fire Brigade finally received a purpose built fire shed to house its fire appliance which was opened by the Minister for Emergency Services, the Hon Francis Logan MLA. Also attending were The Hon Terry Redman MLA, Department of Fire and Emergency Services Commissioner Darryn Klemm, Shire of Plantagenet Councillors and previous members of the Denbarker Bush Fire Brigade. The construction was funded through the Department of Fire and Emergency Services, Local Government Grant Scheme (LGGS) and the Shire provided project management and items not eligible for LGGS funding.

A number of fire hazard reduction burns were conducted by the Shire's bush fire brigades for the upcoming fire season.

Recreation Services

The Rec.Centre had a busy 2017/2018 year:

Staff training included Living Longer Living Stronger Certifications, HIITSTEP training which is a new and very popular Group Fit Program, and completion of a Cert 3 in Gym Programming and Group Fitness for a staff member. The Rec.Centre supported another school based trainee to attain their qualification.

The Rec.Centre continued to deliver their regular programs (Group Fitness, Active After School, Programs for Seniors and Social Sports) and introduced a supervised 'Teen Hour' for kids aged 12 to 16 to use the gym Mondays to Thursdays which is proving very popular.

Equipment upgrade comprised of the replacement of the old stair climber with a new one which has proven to be extremely popular with gym members.

Cranbrook has launched a new gym that Rec.Centre staff have provided support to by offering assessments for members and the provision of a senior's circuit program. A staff member attends once a week for a six week block, once a term, offering two circuits for different levels of ability.

The Mount Barker Swimming Pool enjoyed another successful summer season with 21,332 visits, a slight increase on the previous season.

The 2017/18 pool season was very busy with major renovations to the main pool (funded by the Department of Sport and Recreation Community Pool Revitalisation Program) causing a late start to the pool season. The pool was opened on Tuesday 12 December, about six weeks later than usual.

The season was a busy one with plenty of programs and activities including the annual Watch Around Water Free Day, breaking an attendance record for a pool party with 188 kids packing out the venue in February. The Regional Swimming Championships organised by the Mount Barker Swimming Club in March brought in competitors and spectators (312 in total) from Albany, Katanning, York, Boddington, Wagin and Mount Barker.



The Mount Barker Swimming Pool was awarded Leisure Industry of WA's Watch Around Water (WAW) 'Facility of the Year' title at the Industry awards night in August. WAW is a campaign educating the public about active supervision, and encouraging parents / guardians to take on the responsibility of this role while visiting aquatic facilities. Since its inception in 2004 there has not been a drowning death in WA public pools.



Royal Life Saving Society Executive Officer Tony Head presenting the award to Mount Barker Swimming Pool Manager Mark Bird

Club Development

The Department of Local Government, Sport and Cultural Industries (DLGSC) withdrew the funding and program support for the Club Development Program, with the role ending 30 June 2018. The Shire of Plantagenet, along with the Shire of Denmark and Shire of Cranbrook provided feedback to the Department regarding the value of the program to regional communities but were unsuccessful in retaining the role across the three Shires.

Support provided to sporting clubs throughout the year included: Club Business 'Governance' workshop, assistance with funding applications, identifying and sharing funding opportunities, assistance to comply with updated Incorporated Associations Act legislation and Associations Online, volunteer recruitment and retention, survey of club needs, and promotion of DLGSC priority programs.

All clubs received quarterly updates through the Clublink Newsletter including promotion of events and funding opportunities. Changes to the KidSport program have not affected the uptake of the program by families, with \$24,926 worth of vouchers issued across a variety of sports.

Some Highlights of the year were:

- Plantagenet Sporting Club took over the management of Sounness Park Clubrooms and appointed Facilities Coordinator, Hilary Watterson;
- Mount Barker Cricket Club – B-Grade Premiers in the Albany Cricket Association;
- For the first time in ten years, a mens team represented Mount Barker in the Great Southern Soccer Association;
- Mount Barker men's hockey team – A-Grade Premiers in the Lower Great Southern Hockey Association; and
- Mount Barker Bulls Under 15 Football team, Premiers in the Southern Districts Junior Football Association (AFL).

Library Services

The Mount Barker Library had another busy year with 14,833 customer visits and 49,745 loans issued.

Early childhood programs remained popular with 402 registrations for Wiggle, Giggle and Grow, and Play in the Park registering 1065 participants.

Activities for school aged children included board games and Lego supplied by the library which were very popular. Saturday morning games sessions were well attended with 245 participants plus chess players, and a group of teen boys playing a card strategy game called YuGiOh.

The Summer Discovery program ran in its seventh year with 39 registrations and the School Holiday Program (313 registrations) operated on Fridays with art and craft sessions.

The libraries of the Great Southern formed a consortium in March to upgrade the Library Management System to Spydus, and working towards a more collaborative and robust service.

Use of e-Resources has increased noticeably by patrons using their own device. Staff provided support to customers using this service. The library further introduced a new program called 'Kanopy' which offers high quality video streaming.

Specialist Groups that use the Library include Alzheimers Australia, Speech and Literacy specialist consultations, supervised family contact, Book Club and after school tutoring.

Visits to Overton and Banksia Lodge continued once a fortnight with a range of books and DVDs for residents to borrow. House-bound customers were supported by a staff selection which was collected on their behalf.

All staff completed training requirements to receive the official status of an e-Smart Library and Kirsten Perrin, Library Officer, commenced studies for her Diploma of Library and Information Services.

Community Programs

The Shire of Plantagenet continued engagement with Australian Skateboarding Community Initiative (ASCI) to present skateboarding coaching clinics in Mount Barker and Kendenup. Only one Skate Clinic each in Mount Barker and Kendenup was conducted due to the damage of the Mount Barker Skate Park. The cancelled clinics will be resumed later in the year.

The Disability Advisory Group met twice this year, and continued with initiatives making the Shire, its services and its facilities more accessible for all. The Shire's Disability Access and Inclusion Plan (DAIP) expired and a new five year Plan (DAIP 2017 – 2022) was developed, reviewed and approved by the Council and the Disability Services Commission.

The Shire's annual Thank a Volunteer Event was held on Saturday 17 February 2018 at the newly upgraded Frost Pavilion, Mount Barker. The afternoon tea was kindly supported by the Albany & Regional Volunteer Service who donated 150 scones, complemented by local catering of beautiful cakes and savoury frittatas. Approximately 100 volunteers attended the event enjoying a cuppa and catching up with fellow volunteers.

Thanks to grant funding from Department of Transport and WestCycle, another Bike Week Event, The Plantagenet Treasure Ride, was held in Mount Barker on Sunday 18 March 2018. The event was attended by 40 people, setting off to find clues around Mount Barker, leading to the treasure. A Sausage sizzle and refreshments awaited the riders on their return to recharge and refuel.



The Shire of Plantagenet provided an afternoon tea for carers in our community to recognise their dedication and commitment to caring for a loved one. National Carers Week was celebrated throughout Australia in October. National Carers Week recognises and celebrates the outstanding contribution unpaid carers make to our nation. The event was well attended.

In response to concerns from the community, the Shire of Plantagenet hosted an 'Expo for Seniors' on Thursday 17 May 2018 at the Council Chambers, Mount Barker. Approximately 70 local seniors attended the event to learn about changes to aged care services. Representatives from local, state and federal government and service providers were available to answer questions and deliver information regarding the topic.

WORKS AND SERVICES

The 2017/18 year was challenging for the Works and Services Department. A Western Australian Natural Disaster Relief and Recovery Arrangements (WANDRRA) event in late September 2017 saw a number of road construction projects delayed due to repair works needing to be completed before the year's program could commence. Due to good planning and organisation, the construction program was completed except for two Black Spot projects where other issues prevented further work.



Shire grader operating at the Jutland / Fisher Roads intersection upgrade – May 2018

Road Program

As the Shire manages and maintains 908km of unsealed roads and 332km of sealed roads, external grants are sourced to supplement the Council's own funds and are used to deliver road projects that promote safety, asset management and improvements to the Shire's road network.

Grants received for road maintenance were as follows:

- Grants Commission \$867,324
- Main Roads \$118,234

Specific Federal and State Government road grants which contribute to the maintenance and upgrade of the Shire's road infrastructure were as follows:

Roads to Recovery

(less C/F to projects to next financial year) \$792,507

- Commodity Route \$ 90,000
- State Road Projects (RRG) \$388,460
- Black Spot Funding (balance of) \$ 8,844

Works completed in 2017/2018 included the road projects listed below:

Roads to Recovery (RTR) Federal Government Funded

- Quangellup Road - SLK 4.75 to 8.24 – resheet gravel \$ 63,024
- Crockerup Road - SLK 0.00 to 4.45 – resheet gravel \$ 60,217
- Riches Road - SLK 0.00 to 1.61 – resheet gravel \$ 12,755
- First Avenue - SLK 0.63 to 1.19 – new seal \$124,441
- Moorilup Road - SLK 0.00 to 3.38 – new seal \$ 69,007*
- Langton Road - SLK 0.00 to 0.40 – drainage and reseal \$ 35,689*
- Palmdale Road - SLK 4.32 to 7.07 – resheet gravel \$145,678

* Part funded by RTR



First Avenue, Kendenup – new seal



Moorilup Road, Kendenup – new seal

Regional Road Group (RRG)

- Carbarup Road \$324,774
- Martagallup Road \$174,938

The State Government contribution for RRG funding is on a two thirds one thirds basis, with \$388,460 being allocated to the Shire of Plantagenet for 2017/2018.

Commodity Route Funding

- Watermans Road \$166,024

The State Government contribution for Commodity Route funding is on a two thirds one thirds basis with \$90,000 allocated to the Shire for 2017/2018.

Own Source Funding

The Council contributed funds to the value of \$1,099,524 which included upgrades to:

- Langton Road - SLK 0.00 to 0.22 - drainage improvements and seal \$194,491
- Lowood Road/Langton Road roundabout - improvements \$ 3,844
- Albany Hwy/Woogenellup Road roundabout - improvements \$ 6,149
- O'Neill Road - improve intersection with Albany Hwy \$126,490*
- Moorilup Road - SLK 0.00 3.38 - new seal \$ 55,691*
- Skinner Road - SLK 0.00 to 1.63 - resheet gravel \$ 34,462
- McDonald Avenue - SLK 0.00 to 1.63 - reseal \$ 50,152
- Beattie Road SLK - 0.00 to 3.50 - resheet gravel \$ 67,200

- Bangalup Rd SLK 0.00 to 5.01 – improve drainage and resheet gravel \$ 87,220
- Fourth Avenue - SLK 0.00 to 0.51 - seal and improve drainage \$112,976
- Oatlands Road - SLK 0.35 to 0.55 - hot mix \$ 37,325

* Part funded by the Council

Black Spot – Federal and State

Two Black Spot projects were completed with two projects carried over to 2018/19.



O'Neill Road Albany Highway intersection
upgrade – March 2018

The two federally funded projects, the O'Neill Road/Albany Highway intersection upgrade and the Jutland/Fisher Roads intersection realignment were completed and acquitted. The intersection of Lake Matilda Road and Red Gum Pass Road has posed a number of problems due to statutory reasons which are being worked through and so was carried over to 2018/2019. The Woogenellup/Chester Pass Roads intersection upgrade was reconsidered by both the Shire and Main Roads. Work on the Woogenellup Road Floodway upgrade began but was not fully complete at 30 June 2018 and so was carried over to 2018/2019.

Road Maintenance – Rural Roads and Town Streets

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

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

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

The road maintenance crew is staffed by a small number of dedicated staff members who undertake a vast array of duties to keep our roads in a safe trafficable standard. In 2017/2018 the works crew received 432 maintenance requests, a significant decrease from previous years. This is thought to be due to a more consistent and lower rainfall throughout the latter half of the year and an improved response time to requests.



Fourth Avenue, Kendenup – work to seal and improve drainage – November 2017

WANDRRA Event - Storm Damage

Parts of the Lower Great Southern experienced severe weather in late September 2017 with the storms being classed as a WANDRRA event. As in January 2016, the eastern side of Albany Highway suffered the most with an estimated \$2.4 million in damage being caused. Following Shire opening up works, reinstatement works were overseen and carried out by contractors.



Woogenellup Floodway – 26 September 2017



Halsey Road, September 2017

Plant Replacement

In accordance with the Council's Ten Year Plant Replacement Program, a number of items of plant were replaced in 2017/2018. The Shire's Hook Lift Truck was replaced with a Tandem Axle Drop Deck Skel Trailer which is used to transport the hook lift bins at the outlying waste management facilities. Two trucks, an Isuzu Tipper and a DAF FT CF85 6 Wheeler Tip Truck were put out to tender for replacement with the new vehicles due in August 2018. In addition, the Kanga 524 Digger was replaced like for like.



Skel Trailer – August 2018

A number of new plant items were purchased. A Bobcat T650 Compact Track Loader (Skid Steer) with a 24" Cold Planer and Wheel; a Bobcat E20L Zero Swing Compactor Excavator and an Excavator/Plant Trailer. Six light vehicles were traded in and replaced in March 2018.

A second hand Toro Reelmaster 5610 AWD wide area mower was purchased for use on turf areas within the Shire. This purchase was made on an opportunistic basis, having located a second hand machine in near new condition at nearly one third of the price of a new unit.

Tenders were invited in June 2018 for the provision of mowing services on specified sports grounds, passive and streetscape areas, dryland reserve and roads/verges within the Shire. Responses were due in July 2018 so the results of the tender will be reported in the 2018/2019 Annual Report.



New Bobcat Compact Track Loader
and Planer attachment

Parks and Gardens

Maintenance of the various public parks and gardens and recreational facilities takes up approximately 95% of the Parks and Gardens Budget which, for the last financial year was \$682,931.

Capital works involved the replacement of irrigation at Wilson Park, the installation of story boards at the 'We Remember Them' Walk at Centenary Park and the construction of a hit-up wall at the Mount Barker Tennis Club.

With the completion in the last few years of the sporting facilities at Sounness Park, the Mount Barker Cricket, Hockey, Soccer and Football Clubs respectively have the use of top quality facilities at Sounness Park. The Parks and Gardens team maintains the turf ovals in preparation for the respective sports.

The eastern oval was in a very poor condition at the end of the 2017 winter sporting season so a concentrated effort aimed at improving vertical drainage and general and grass nutrition was undertaken. By the start of the 2018 winter sporting season, the turf had improved greatly.



Coring the Eastern Oval at Sounness Park - December 2017

Waste Management

The amount spent on all aspects of waste maintenance was \$877,956, which included:

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

A new waste collection contract with Cleanaway for the collection of commercial and domestic waste and recycling commenced on 1 July 2017 and will run for three years with the option to extend the contract for two three year periods.

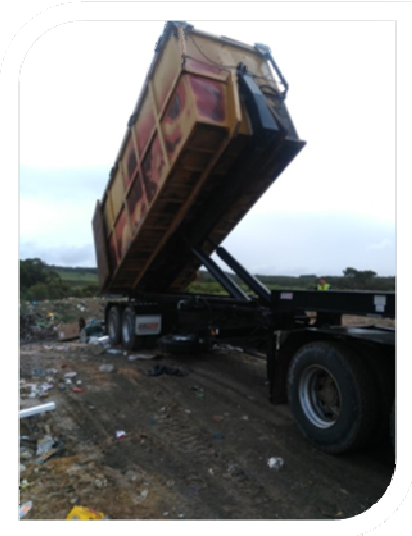
Emphasis was placed on recycling within townsites. Cleanaway conducted regular inspections of household recycling bins and provided education for residents on the do's and don'ts of recycling. Due to an increase in the demand for recycling at tip sites, a third co-mingled recycling bin was provided for customers at the Porongurup Waste Management Facility (WMF).



Cleanaway employees auditing household recycling bins

A sum of \$238,898 was spent on rubbish and recycling collections and \$44,926 on capital works. Capital works included the finalisation of the Post Management Plan at the Porongurup WMF to complete the capping of the asbestos discovered at the site and a hook lift bin was constructed as part of the plan for the Kamballup site to become a waste transfer facility in 2018/2019.

Improvements to various sites were carried out including the O'Neill Road WMF which has allowed customers to dispose of their rubbish more easily and efficiently. Also, a new bin lifter was installed at the Rocky Gully WMF and site resurfacing was carried out. The number of waste streams accepted at the three outlying transfer stations (Rocky Gully, Porongurup and Kamballup) was reduced to only accept general household waste, co-mingled recycling and Drum Muster containers.



New Skel trailer with hook lift unit used to transfer rubbish from outlying waste transfer facilities

Consultants were engaged to undertake a site survey of the O'Neill Road WMF to determine the final landfill height in preparation for the development of a closure plan for the current cell.

Waste facility inspections by the Department of Water and Environmental Regulation were conducted at the Kamballup WMF on 21 September 2017. The site was deemed compliant with all licence requirements.

On 8 and 11 April 2018, consultants conducted hazard inspection on all five waste management facilities. A number of safety and hazard issues were identified and the recommendations were actioned.

Due to an improvement in the recording methods of waste disposal, the licence for the O'Neill Road WMF was upgraded to reflect the amount of waste being deposited at the site. The licence was increased to allow the acceptance of waste from 5,000 tonnes per annum to 10,000 tonnes per annum. In addition, the licence to dispose of liquid waste at the site was increased from 320kL to 1,000kL per annum.

Other Services

Other services provided by the Works and Services Department include organising traffic management for the following regular events:

- Grapes and Gallops at Frost Park;
- Porongurup Wine Festival;
- ANZAC day;
- Mount Barker Community College Ball; and
- Driver Revivers.

Works and Services Department staff also approve crossover applications, determine rural street numbers, communicate and follow up with utilities providers and install and download data from traffic counters.

Staff also assist with setting up for the two Driver Revivers for the Plantagenet RoadWise Committee, and the provision and delivery of equipment for some community events.

RoadWise

Works and Services staff are involved in the coordination of the Plantagenet RoadWise Committee events including two Driver Revivers which take place over the long weekends in March and September, Road Ribbons for Road Safety and the Blow 0.00 and Win campaigns. With the assistance of the Mount Barker Community College, the Committee organised the distribution of 'Please Slow Down, Consider our Kids' stickers for household waste bins. The Blessing of the Roads was held this year at the Community Recreation Centre.

Following a number of requests, Main Roads WA (Great Southern) installed 'wigwam' lights at the school crossing on Albany Highway. A crossing attendant has been present at the site for some time and the light installation further reinforced the need for vehicles to slow down when children were using the crossing. Thanks must go to Main Roads WA for the installation of the lights.

DEVELOPMENT SERVICES

Town Planning

Local Planning Scheme No. 5

On 18 July 2017, the Council resolved to prepare a new Local Planning Scheme No. 5 (Scheme). A number of workshops were held throughout the year and the Shire consulted with a senior planning officer from the Department of Planning, Lands and Heritage. Local Planning Scheme No. 5 was made available for inspection with the submission period closing on 6 June 2018. A report will be prepared to be presented to the Council on 14 August 2018.

Scheme Amendments

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

Amendment No. 61 –Preparation of the final document to be forwarded to the Minister for Planning for final approval prior to the gazettal of Amendment No. 61.

Amendment No. 68 – proposes to include Lot 462 Mitchell Street, Mount Barker in the Additional Use Schedule to allow a range of tourist related uses. The Amendment was initiated on 16 August 2016 and the EPA authorised it to proceed to advertising on 9 September 2016. Following the advertising, the Council adopted the Amendment on 6 December 2016 and referred it to the WAPC. The WAPC on 22 May 2017 required modifications to be carried out and the modified documents were referred to the WAPC on 22 June 2017. The final decision of the Minister for Planning was received on 6 August 2017. The Amendment was gazetted on 25 August 2017.

Policy Reviews

The Council has been regularly reviewing its various policies including those adopted as Town Planning Scheme Policies under the provisions of Town Planning Scheme No. 3. Town Planning Scheme No. 3 policies have not been reviewed over the past year as the Council is in the process of preparing Local Planning Scheme No. 5. Once the Local Planning Scheme No. 5 is completed the policies will be required to be reviewed.

Development and Subdivision Applications

A range of development applications was processed and received planning consent under Town Planning Scheme No. 3. In 2017/2018, 46 applications were processed which is a minor decrease from the 47 of last year.

During 2017/2018, 15 subdivision applications were considered and recommendations provided to the WAPC which is the government agency that determines subdivisions. This is an increase to the 11 received last year.

Mount Barker Bicycle Master Plan

During 2017/2018, Development Services co-ordinated Phase 2 of a Bicycle Master Plan for Mount Barker. A consultancy had previously been engaged to prepare phase one of the plan which was presented to the Council on 28 February 2017. Phase one consisted of an opportunities and constraints discussion paper.

Phase 2 of the Master Plan includes a range of recommendations for future works for cycleways for Mount Barker combined with costing estimates. The Shire will use the report to develop a series of actions and funds for forthcoming annual budgets for the Council to consider at the time of Budget consideration.

Building Services

The Building Services section issues 127 building permits. Typical approvals were 41 houses (including four two-storey dwellings), four carports, nine patios/verandas and 46 sheds / garages. This total of 127 permits is a decrease from 129 issued in the 2016/2017 financial year.

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

During the year, the team managed the redevelopment of the Kendenup Agricultural Grounds. Stage 2 included new ceilings, internal walls, entrance doors and floor.

Environmental Health Services

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

Food Premises

The Shire has 57 registered food businesses/premises. These food businesses range from:

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

Food business inspections numbered 23, including routine inspections, follow-up reinspections and assessment for new premises or renovations.

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

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

Food Sampling

No food samples were collected.

Water Sampling

- The Shire no longer carries out water sampling for Mount Barker Chicken as it is now collecting its own samples as the health regulations require them to 'self-monitor'.
- Swimming Pools – Five water samples were collected for microbiological analysis.
- Drinking Water Supplies – Three potable water samples were collected from private drinking water supplies for microbiological analysis.
- Environmental Waters – Recycled waste water is stored/used privately and this does not need to be sampled by the Shire.

Registered Premises

One inspection was conducted at registered premises. Registered premises included hairdressers, body care, child care, family day care and second hand clothing stores.

Public Buildings

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

Offensive Trades

Registration of nine offensive trades was carried out. These include piggeries and abattoirs (chickens and sheep).

Public Events

Six major public events were approved requiring detailed assessment and consultation with the various promoters and event organisers. These events were the Porongurup Wine Festival, Mount Barker Grapes and Gallops, Mount Barker Co-op 100 years, Kendenup Markets, Ulysses Odyssey and the Mount Barker Community Fair.

Holiday Accommodation

Two inspections were carried out at various forms of holiday accommodation including caravan parks and bed and breakfast establishments.

Advice to Building Services

As part of the building services process, each building permit application is assessed for health standards, access to potable water supplies and on-site wastewater treatment and disposal. Each on-site wastewater treatment and disposal system application requires an initial site inspection by the Environmental Health Officer to enable site assessment and approval and a second inspection at the time of the system's installation including the issue of a 'Permit to Use the Apparatus'. Thirty-one septic applications were received and subsequently approved.

Complaints

Complaints were investigated throughout the year on various health matters and these included issues such as excessive noise, effluent systems, chemical spray drift, mould in rental properties, unauthorised occupation, unregistered egg producers and expired produce being sold. In most cases, complaints involved multiple issues, detailed investigation, assessment and mediation to resolve.

Changes to Environmental Health Services

In early 2018 the waste operations were split between Works and Services and Development Services. Development Services is responsible for 'front of house' waste activities which includes the operation of all the transfer stations (Rocky Gully, Kendenup, Kamballup and Porongurup) and the tip operator staff. Development Services is also responsible for the public drop-offs (bulk recycling and rural household) at the O'Neill Road landfill site and the septic wastewater ponds.

Staffing

After a trial period, the Council has engaged a new Environmental Coordinator starting February 2018. She is a qualified Environmental Officer and is currently studying to become qualified as an Environmental Health Officer. The City of Albany continues to provide qualified support and mentorship to the Environmental Coordinator.

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

Record Keeping

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

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

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

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

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

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

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

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

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

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

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

In 2017/2018, the Plan was reviewed and again formally accepted by the State Records Office.

Disability Services Plan

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

Other legislation underpinning access and inclusion includes the Western Australian Equal Opportunity Act and the Commonwealth Disability Discrimination Act.

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

Several strategies from the DAIP have been implemented by the Shire in 2017/2018, including:

- The Shire of Plantagenet provides programs accessible for people with all abilities. The Rec.Centre is running programs such as Living Longer Living Stronger, Staying Young Circuit and Les Mills classes that are suitable for participants with a disability. The gym at the Rec.Centre is all ability friendly and is wheelchair accessible.
- The Mount Barker Public Library is providing free online library services as well as an Outreach Service to patrons who cannot physically get to the library. It is currently increasing the book and audio selection including large print books, dyslexic friendly prints and E-resources.
- The Shire ran several events this year including the opening of the newly refurbished Plantagenet District Hall and the opening of the Kendenup Agricultural Hall, its annual 'Thank a Volunteer' event was held in February, a Bike Week event was held in March 2018 and an Expo for Seniors in May 2018. All events were disability friendly and advertised according to DAIP recommendations.
- The Shire of Plantagenet finalised the Plantagenet District Hall Rejuvenation Project this year including two disabled unisex toilets, access to the hall from the front and side doors, ramps to access the stage for disabled performers and disabled parking to the eastern side of the hall.
- The Mount Barker Public Library building (which is also the entrance to the Community Resource Centre and other community facilities) has received new automatic sliding doors, replacing manual heavy doors.
- Frost Park Pavilion was upgraded including installation of a disabled unisex toilet and a new entrance with parking that will be disability friendly.
- The Mount Barker Memorial Swimming Pool bowl was tiled and handrails were installed at the shallow end access points of the pool.
- Some hotmix footpaths were installed in Mount Barker which incorporated a slope towards the road where there were no specialised ramps.

National Competition Policy

Local governments are required to implement the National Competition Policy (NCP) to ensure that it opens up service delivery to competition and that local laws and Council policies do not unduly

restrict competition. The obligation arises from the Competition Principles Agreements signed by the State and Territory Governments and the Commonwealth Government.

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

- Competitive Neutrality
- Legislation Review
- Structural Reform

Competitive Neutrality

The Shire of Plantagenet has not acquired any entities in the 2017/2018 financial year that have required competitive neutrality testing.

Legislation Review

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

Structural Reform

The Shire of Plantagenet did not undertake any formal Structural Reform during the 2017/2018 financial year, although the Shire continued to work with its partners in the Southern Link Voluntary Regional Organisation of Councils and Lower Great Southern Alliance to progress a number of initiatives.

Employee Remuneration

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

Salary Range	2016/2017	2017/2018
100,000 - 109,999	2	0
110,000 - 119,999	2	2
120,000 - 129,999	0	1
130,000 - 139,999	0	1
140,000 - 149,999	0	0
150,000 - 159,999	0	0
160,000 - 169,999	0	0
170,000 - 179,999	1	0
180,000 - 189,999	0	0
190,000 - 199,999	0	0
200,000 - 210,000	0	1

Complaints

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

Plan for the Future

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

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

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

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

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

At its meeting held on 8 November 2016, the Council adopted a revised Corporate Business Plan 2016/2017 to 2020/2021. The plan was reviewed in line with adjustments to long term priorities identified in the 2016/2017 budget process and was modified by the deletion of 2015/2016 items and addition of 2020/2021 items.

At its meeting held on 5 December 2017, the Council adopted 'Plantagenet 2026', the Shire of Plantagenet Strategic Community Plan for the period 2017 – 2026. Following community input via another census, the plan was reviewed for currency and amended in response to the many changes and pressures facing the Shire of Plantagenet.

2018/2019 Budget Initiatives

The major initiatives that are included in the 2018/2019 budget are as follows:

Income

The budget provides for:

- Minor increase in rate revenue at 1.5%.
- New Waste Rate of \$50.00.
- Rubbish collection charge to increase from \$200.00 to \$205.00.
- Minimum rate to increase from \$880.00 to \$900.00.

Expenses

Financial Assistance Grants to community groups and organisations - \$90,000 (approx)

Halls and Buildings

- | | |
|--|-----------|
| ➤ Lesser Hall - Repair Termite Damage | \$ 10,000 |
| ➤ Frost Park - Pavilion Upgrade | \$ 60,000 |
| ➤ Mitchell House – Replace Front Windows | \$ 40,000 |

- Mount Barker Tennis Club - Verandah Posts \$ 6,000

Saleyards (Funded by Saleyards Reserve)

- Aeration Ponds - Transfer Pipework \$ 5,000
- Painting of Galvanised Elements - Roof and Walkways \$ 23,000
- Diesel Motor - Irrigation Pump \$ 5,000
- Alies Scanner – Service \$ 5,000
- New Receival Ramp (Contribution) \$ 45,000

Economic Services

- Other Expenses - Visitor Signage / Entry Statement \$ 20,000

Road program totalling \$2.4 million, including:

Roads to Recovery (Fully Federal Funded)

- Coopers Road - SLK 0.00 to 2.80 \$ 44,000
- Millinup Road - SLK 0.00 to 14.20 \$116,547
- Montem Street - SLK 0.17 to 1.06 \$ 55,000
- Road Replenishment Project \$205,980
- Lake Matilda Road - SLK 0.00 to 2.23 \$178,400
- Surrey Downs Road SLK 0.00 to 1.22 \$88,132

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

- Porongurup Road - SLK 3.99 to 8.94 \$213,831
- Settlement Road - SLK 4.71 to 10.40 \$438,330
- Poorrarecup Road - SLK 1.16 to 8.45 \$184,384

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

- Eulup Manurup Road - SLK 9.51 to 16.70 \$204,414
- Watermans Road - SLK 3.30 to 9.38 \$173,938

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

- Pile Road - Intersection with Muir Hwy \$ 39,819

Council Funded

- Drainage Construction \$ 40,000
- Footpath and Bike Path Construction \$ 70,000
- Roadworks - Minor Renewal \$250,000
- Reseal Rural Roads \$250,000
- Stothard Road - SLK 0.00 to 2.19 \$ 45,000
- Thomas Street - SLK 0.00 to 0.30 \$ 10,000
- Wragg Road - SLK 1.75 to 6.44 \$ 25,700

➤ Albany Highway - SLK 356.20 to 356.59	\$ 56,710
➤ Lord Street - SLK 0.00 to 0.139	\$ 10,800
➤ Marion Street - SLK 0.00 to 0.56	\$ 35,000
➤ Mount Barker Road - SLK 0.075 to 0.735	\$ 35,000
➤ Kwormicup Road - SLK 8.65 to 9.91	\$ 55,000
➤ Mallowillup Road - SLK 0.00 to 27.54	\$132,850
➤ Hassell Avenue - SLK 0.45 to 0.62	\$ 5,000
➤ Poorrarecup Road - SLK 0.83 to 1.23	\$ 72,100
➤ Albany Highway/Woogenellup Road - Roundabout	\$ 20,000

1 INTRODUCTION

1.1 Function of Local Government

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

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

2 STRUCTURE OF THE COUNCIL

2.1 Function of Local Government

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

2.2 Role of the Council

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

'2.7

(1) *The council –*

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

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

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

2.3 Vision, Mission and Values Statements

Vision

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

Mission

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

Values

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

2.4 Council Structure

Council elections are held every two years. The current Council decision making body consist of nine Councillors, including the Shire President, who is elected by the Council. The structure of the Shire of Plantagenet for 2017/2018 was:

Shire President	Chris Pavlovich
Deputy Shire President	Jon Oldfield
Councillors	Brett Bell
	Ken Clements
	Sue Etherington
	Len Handasyde
	Bevan Lang
	Jeff Moir
	Marie O'Dea
	Ken Clements
	Len Handasyde
Chief Executive Officer	Rob Stewart
Deputy Chief Executive Officer	John Fathers
Manager Community Services	Fiona Pengel
Manager Development Services	Peter Duncan
Manager Works and Services	David Lynch

2.5 Council Meetings

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

2.6 Council Committees

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

Audit and Risk Management Committee

The brief of this committee is to:

1. Provide guidance and assistance to the local government -
 - a) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and
 - b) as to the development of a process to be used to select and appoint a person to be an auditor; and
2. May provide guidance and assistance to the local government as to -
 - a) matters to be audited; and
 - b) the scope of audits; and
 - c) its functions under Part 6 of the Act; and

- d) the carrying out of its functions relating to other audits and other matters related to financial management; and
3. Is to review a report given to it by the CEO under Regulation 17(3) (the CEO's report) and is to -
 - a) report to the Council the results of that review; and
 - b) give a copy of the CEO's report to the Council.

Bush Fire Advisory Committee

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

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

Heavy Haulage Advisory Committee

The brief of this committee is to:

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

Heavy Plant Committee

The brief of this committee is to:

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

Recreation Advisory Committee

The brief of this committee is to:

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

Public participation is encouraged on the following committees:

Roadwise Committee

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

Saleyards Advisory Committee

The brief of this committee is to:

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

Seniors Advisory Committee

The duties of this committee are:

- Examine services provided to seniors in the Shire of Plantagenet.
- Monitor the change in service providers and actual services to aged care.
- Report back to the Council by 26 March 2019.

2.7 Delegations

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

3 DETAILS OF LEGISLATION ADMINISTERED

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

- Animal Welfare Act 2003
- Building Act 2011
- Building Regulations 2012
- Bush Fires Act 1954
- Bush Fire Regulations 1954
- Caravan Parks and Camping Grounds Act 1995
- Caravan Parks and Camping Grounds Regulations 1997
- Cat Act 2011
- Cat Regulations 2012
- Cemeteries Act 1986

- Control of Vehicles (Off Road Areas) Act 1978
- Control of Vehicles (Off Road Areas) Regulations 1979
- Disability Services Act 1993
- Dog Act 1976
- Dog Regulations 1976
- Dog (Restricted Breeds) Regulations 2002
- Environmental Protection (Noise) Regulations 1997
- Freedom of Information Act 1992
- Freedom of Information Regulations 1993
- Food Act 2008
- Food Regulations 2009
- Hairdressing Establishment Regulations 1972
- Health Act 1911
- Health (Air Handling and Water Systems) Regulations 1994
- Health (Aquatic Facilities) Regulations 2007
- Health (Asbestos) Regulations 1992
- Health Act (Carbon Monoxide) Regulations 1975
- Health (Cloth Materials) Regulations 1985
- Health (Garden Soil) Regulations 1998
- Health Act (Laundries and Bathrooms) Regulations
- Health (Pesticides) Regulations 2011
- Health (Poultry Manure) Regulations 2001
- Health (Public Buildings) Regulations 1992
- Health (Skin Penetration Procedure) Regulations 1998
- Health (Temporary Sanitary Conveniences) Regulations 1997
- Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 1974
- Heritage of Western Australia Act 1990
- Land Administration Act 1997
- Legal Deposit Act 2012
- Legal Deposit Regulations 2013
- Litter Act 1979
- Litter Regulations 1981
- Liquor Licensing Act 1988
- Local Government Act 1995
- Local Government (Administration) Regulations 1996
- Local Government (Audit) Regulations 1996
- Local Government (Constitution) Regulations 1998
- Local Government (Building Surveyors) Regulations 2008
- Local Government (Elections) Regulations 1997

- Local Government (Financial Management) Regulations 1996
- Local Government (Functions & General) Regulations 1996
- Local Government (Miscellaneous Provisions) Act 1960
- Local Government (Rules of Conduct) Regulations 2007
- Local Government (Uniform Local Provision) Regulations 1996
- Local Government Grants Act 1978
- Local Government Regulations
- Main Roads Act 1930
- Navigable Waters Regulations 1958
- Parks and Reserves Act 1895
- Planning & Development Act 2005
- Planning & Development (Consequential & Transitional) Act 2005
- Planning & Development Regulations 2009
- Planning & Development (Consequential) Regulations 2006
- Planning & Development (Transitional) Regulations 2006
- Rates and Charges (Rebates and Deferments) Act 1992
- Residential Design Codes of WA 2002
- Sewerage, Lighting, ventilation and Construction Regulations 1971
- Strata Titles Act 1985
- Town Planning Regulation 1967
- Valuation of Land Act 1978

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

- Activities in Thoroughfares and Public Places Local Law 2008
- Bush Fire Brigades Local Law 2008
- Cemeteries Local Law 2008
- Dogs Local Law 2008
- Extractive Industries Local Law 2008
- Health Local Law 2008
- Landfill and Transfer Station Facilities Local Law 2004
- Local Government Property Local Law 2008
- Parking and Parking Facilities Local Law 2008
- Pest Plants Local Law 1987
- Standing Orders Local Law 2008

4 SERVICES TO THE COMMUNITY

Function	Brief Description
Aged Services	The function of providing facilities and services for the aged.
Commercial Activities	The function of competing commercially or providing services to other councils or agencies on a fee for service basis. Includes undertaking activities on a consultancy or contract basis.
Community Relations	The function of establishing rapport with the community and raising and advancing the Council's public image and its relationships with outside bodies, including the media and the public.
Community Services	The function of providing, operating or contracting services to assist local residents and the community.
Corporate Management	The function of applying broad systematic planning to define the corporate mission and determine methods of Council operation.
Council Properties	The function of acquiring, constructing, designing, developing, disposing and maintaining facilities and premises owned, leased or otherwise occupied by the Council.
Customer Service	The function of planning, monitoring and evaluating services provided to customers by the Council.
Development and Building Controls	The function of regulating and approving building and development applications for specific properties, buildings, fences, signs, antennae, etc. covered by the Building Code of Australia and the Town Planning and Development Act
Economic Development	The function of improving the local economy through encouragement of industry, employment, tourism, regional development and trade.
Emergency Services	The function of preventing loss and minimising threats to life, property and the natural environment, from fire and other emergency situations.
Environmental Management	The function of managing, conserving and planning of air, soil and water qualities and environmentally sensitive areas such as remnant bush lands and threatened species.
Financial Management	The function of managing the Council's financial resources.
Governance	The function of managing the election of Council representatives, the boundaries of the Council districts, and the terms and conditions for Councillors.
Government Relations	The function of managing the relationship between the Council and other governments, particularly on issues which are not related to normal Council business such as Land Use and Planning or Environment Management.
Grants and Subsidies	The function of managing financial payments to the Council from the State and Federal Governments and other agencies for specific purposes.
Human Resources	The function of managing the conditions of employment and administration of personnel at the Shire including consultants and volunteers.

Information Management	The function of managing the Council's information resources, including the storage, retrieval, archives, processing and communications of all information in any format.
Information Services	The function of providing and managing public access library facilities and services.
Information Technology	The function of acquiring and managing communications and information technology and databases to support the business operations of the Council.
Land Use and Planning	The function of establishing a medium to long term policy framework for the management of the natural and built environments.
Laws and Enforcement	The function of regulating, notifying, prosecuting, and applying penalties in relation to the Council's regulatory role.
Parks and Reserves	The function of acquiring, managing, designing and constructing parks and reserves, either owned or controlled and managed by the Council.
Plant, Equipment and Stores	The function of managing the purchase, hire or leasing of all plant and vehicles, and other equipment. Includes the management of the Council's stores. Does not include the acquisition of information technology and telecommunications.
Public Health	The function of managing, monitoring and regulating activities to protect and improve public health under the terms of the Public Health Act, health codes, standards and regulations.
Rates and Valuations	The function of managing, regulating, setting and collecting Council income through the valuation of rateable land and other charges.
Recreation and Cultural Services	The function of the Council arranging, promoting or encouraging programs and events in visual arts, craft, music, performing arts, sports and recreation, cultural activities and services.
Risk Management	The function of managing and reducing the risk of loss of Council properties and equipment and risks to personnel.
Roads and Bridges	The construction, maintenance and management of roads and bridges within the Council area.
Sewerage and Drainage	The function of designing and constructing, maintaining and managing the drainage system, septic collection services, storm water and flood mitigation works.
Traffic and Transport	The function of planning for transport infrastructure and the efficient movement and parking of traffic. Encompasses all service/facilities above the road surface.
Youth Services	The function of providing services that promote the wellbeing and independence of youth.
Waste Management	The function of providing services to ratepayers for the removal of solid waste, destruction and waste reduction.

5 PUBLIC PARTICIPATION

5.1 Council Meetings

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

These are:

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

5.2 Community Consultation

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

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

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

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

6 COUNCIL DOCUMENTS

6.1 Policies, Strategies and Plans

- Policy Manual;
- Strategic Community Plan;
- Corporate Business Plan;
- Asset Management Plans;
- Long Term Financial Plan;
- Workforce Plan;
- Planning Vision;
- Local Planning Strategy;
- Town Planning Scheme No.3;
- Public Open Space Strategy;
- Mount Barker and Kendenup Sport and Recreation Plans;
- Disability Access and Inclusion Plan;
- Equal Employment Opportunity Management Plan;
- Information Technology Strategic Plan;
- Saleyards Strategic Plan and Business Plan;
- Plantagenet Trails Masterplan;
- Asset Register;
- Gravel Sheetting Strategy;
- Townsite Drainage Plans;
- RAMM 2 Database;
- Twelve year Plant Replacement Program;
- Five Year Road Construction Program.

6.2 Brochures/Booklets

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

6.3 Documents Available for inspection

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

Document	Details
Annual Budget	Council Office and Website
Annual Report	Council Office and Website
Audit Financial Statements	Council Office and Website

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

6.4 Other Information Requests

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

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

7 FREEDOM OF INFORMATION PROCEDURES AND ACCESS ARRANGEMENTS

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

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

7.1 FOI Applications

Access applications have to:

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

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

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

7.2 FOI Fees and Charges

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

Type of Fee

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

Type of charge

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

Deposits

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

7.3 Access Arrangements

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

7.4 Notice of Decision

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

- the date which the decision was made;
- the name and the designation of the officer who made the decision;
- if the document is an exempt document the reasons for classifying the matter exempt; or the fact that access is given to an edited document; and/or
- information on the right to review and the procedures to be followed to exercise those rights.

7.5 Refusal of Access

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

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

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

8 AMENDMENT OF COUNCIL RECORDS

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

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

Outcome / Strategy	Action	Comments	Assigned To	Status
1.1 - Health and family support services that are accessible and meet the needs of our community				
1.1.1 Advocate for medical and hospital services within the region				
1.1.1.1	Aim to at least retain and preferably increase health professional to population ratios in the district (doctors, dentists, other health professionals)	Meeting with principals of Pioneer Health held on 3 October 2018 to discuss extensions to existing Medical Centre. They will be forwarding their preferences to CEO.	Rob Stewart	Ongoing
1.1.1.2	Advocate for improved medical and hospital facilities in Albany and Denmark	CEO has met with WACHS Regional Director to discuss capital improvements to hospital. Mr Naughton advises that this is 'on the radar' and that CEO will be invited to meeting with Perth officials.	Rob Stewart	Ongoing
1.1.1.3	Establish a relationship with medical and hospital services in the region	Regular meetings with health professionals throughout the year.	Fiona Pengel	Ongoing
1.1.2 Advocate for health and family support services				
1.1.2.1	Assist Government Departments to promote their health and family support services	Health and family support service promotional leaflets and posters displayed at the administration offices and library as requested.	Fiona Pengel	Ongoing
1.1.3 Promote childhood development services and facilities				
1.1.3.1	Support the provision of long day care services	Building leased to child care provider, Wanslea on favourable terms.	Fiona Pengel	Ongoing
1.1.3.2	Support the provision of programs such as Playgroup, Toy Library and after school activities.	Storage for toy library is provided at a low cost. Support to the playgroup is limited to promotion of any playgroup events on the electronic notice board.	Fiona Pengel	Ongoing
1.1.3.3	Address low Australian Early Development Index scores in the Shire	A building is provided to Wanslea. 'Wiggle, giggle and Grow' and 'Play in the Park' activities conducted at Library.	Rob Stewart	Ongoing
1.2 - Promote and enforce Public and Environmental Health Requirements				
1.2.1 Provide food premises inspections				
1.2.1.1	Undertake inspections of food premises to ensure they are of a high standard	Routine inspections of food businesses are undertaken in accordance with relevant legislation.	MDS	Ongoing
1.2.1.2	Prepare a Shire Environmental Health Plan that will provide guidance and standards such as frequency of inspections for food premises	Draft Health Plan 2012 currently being reviewed.	Alex Tucker	In Progress
1.2.1.3	Ensure legislative requirements relative to public health are met	Routine inspections are carried out in accordance with relevant legislation.	MDS	Ongoing
1.2.2 Provide public buildings inspections				
1.2.2.1	Ensure legislative requirements relative to public buildings are met	Annual inspections of all public buildings are undertaken to ensure compliance with relevant legislation.	Alex Tucker	Ongoing
1.2.3 Undertake food safety and public health promotion				
1.2.3.1	Ensure outdoor dining and trading are conducted to the benefit of both retailers and the community	Regular inspections are undertaken and permits are issued annually.	Alex Tucker	Ongoing
1.2.3.2	Promote public health as an important community issue	Minimum standards achieved via routine inspections and engagement with the community. However, public promotion needs to be further developed.	Alex Tucker	Ongoing
1.2.4 Work with the State Government to control infectious diseases				
1.2.4.1	Address infectious diseases in accordance with the Health Act 1911 and Health Local Law 2008	Respond to infectious disease cases as and when required.	Alex Tucker	Ongoing
1.2.4.2	Monitor notices issued by the Health Department and ensure whatever action required is carried out immediately	Respond to all environmental health needs identified by the Health Department	Alex Tucker	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.2.5 React to emerging health threats				
1.2.5.1	Respond to emerging health threats when notified by the Health Department	Responding to emerging health threats in a timely manner is a priority and subsequent liaison with relevant agencies is undertaken routinely.	Alex Tucker	Ongoing
1.3 - A cohesive and supportive community				
1.3.1 Encourage and support community groups and initiatives to help people to work together for the benefit of our community				
1.3.1.1	Encourage and support community groups to host public events	Financial Assistance Grants are available to community groups.	Fiona Pengel	Ongoing
1.3.1.2	Advocate for local hosting of regional events or components of regional events	Achieved through membership of the South Coast Alliance Inc. For example local events such as Taste Great Southern.	Fiona Pengel	Ongoing
1.3.2 Promote and support the initiatives and achievements of our volunteers				
1.3.2.1	Recognise volunteer contributions in the community	Annual celebration event held for volunteers.	Fiona Pengel	Ongoing
1.3.2.2	Encourage the delivery of volunteer training opportunities offered through the Club Development Officer program	This has been achieved by the Club Development Officer program which has now been terminated by the State Government.	Fiona Pengel	Ongoing
1.3.3 Work in partnership with community groups to assist in attracting new volunteers				
1.3.3.1	Consult regularly with community groups regarding volunteer requirements	Regular meetings with community groups are held.	Fiona Pengel	Ongoing
1.3.4 Actively promote and assist community groups and clubs				
1.3.4.1	Co-ordinate the promotion of community groups and clubs	This has been done through CDO program, which has now ceased. Community group events are advertised on electronic notice board.	Fiona Pengel	Ongoing
1.3.4.2	Provide grant / funding assistance to community groups	Grant funding application assistance is provided by Community Services staff. Financial Assistance grants are open to community groups annually.	Fiona Pengel	Ongoing
1.3.5 Improve the amenity of community spaces and Shire facilities to promote participation and wellbeing				
1.3.5.1	Seek funding for improvements to community spaces and Shire facilities to promote participation and wellbeing	Mostly ad hoc and as issues arise.	Fiona Pengel	Ongoing
1.3.6 Aim to reduce barriers to participation and encourage all sectors of our community to participate in community and civic life				
1.3.6.1	Develop an understanding of the issues impacting on the delivery of services within the Shire	Mostly ad hoc and as issues arise.	Fiona Pengel	Ongoing
1.3.6.2	Develop an understanding of the barriers to people accessing services	Mostly ad hoc and as issues arise.	Fiona Pengel	Ongoing
1.3.6.3	Review access to community services within the Shire	Community Services Survey undertaken in April 2017. Funding will be sought in 2019/2020 budget to undertake a review.	Fiona Pengel	Ongoing
1.4 - Opportunities for development and participation of our youth				
1.4.1 Promote programs that assist in youth development and leadership				
1.4.1.1	Identify and support programs that assist in youth development and leadership	This action is largely ad hoc with programs for youth limited to one skate workshop in Mount Barker and Kendenup annually. Provision of quality sporting facilities supports youth leadership through participation in sport.	Fiona Pengel	Ongoing
1.4.1.2	Assist with the dissemination of information on youth development and leadership programs	Information of services relayed to Community College, staff and students.	Fiona Pengel	Ongoing
1.4.2 Provide and promote appropriate and accessible facilities and activities for youth				
1.4.2.1	Promote existing programs and identify gaps in service provision	Very limited activity on this action.	Fiona Pengel	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.4.3 Support youth training and employment programs				
1.4.3.1	Support the delivery of post secondary education in the district	Provision of a building to TAFE to support training opportunities.	Fiona Pengel	Ongoing
1.4.3.2	Encourage the hosting of apprenticeships and traineeships in the district	The Shire supports apprenticeships and traineeships throughout the district.	Fiona Pengel	Ongoing
1.5 - Recreation, sporting and leisure facilities that support the wellbeing of the community				
1.5.1 Maintain and improve sporting and recreation facilities in the District based on catchment needs				
1.5.1.1	Encourage the development of a regional recreation plan	The Shire has been involved in the development of the Great Southern Regional Recreation Plan based on the Shire's long term financial plan and Strategic Community Plan. This plan was endorsed by the Council in September 2018.	Fiona Pengel	Ongoing
1.5.1.2	Develop a playground upgrade and replacement strategy	Replacement will be on as needs basis within budgetary constraints.	David Lynch	In Progress
1.5.1.3	Address recommendations from the Mount Barker and Kendenup Sport and Recreation Plans including development of new infrastructure	Recreation Projects in Kendenup include Agricultural Hall refurbishment Stage Two and Shire Financial Assistance Grant for the installation of reticulation of the Kendenup Cricket Field.	Fiona Pengel	In Progress
1.5.1.4	Identify opportunities for co-hosting and rationalisation of recreation facilities	Continuing support to the Plantagenet Sporting Club. Relocation of second cricket wicket at the Mount Barker Community College is being investigated. Lease and/or licence are being investigated for Frost Park facilities. Objective is not being met.	Fiona Pengel	ongoing
1.5.2 Promote sporting, recreation and leisure facilities and programs in the District				
1.5.2.1	Identify and develop a database of facilities and services in the district and their use	Regional Recreation Facilities Plan includes list of recreation facilities, their condition and use. Community Services has created a directory provides details of services and community organisations and is updated annually.	Fiona Pengel	Ongoing
1.5.2.2	Help develop clubs and organisations to cater for increasing attendances	Assistance is provided on request.	Fiona Pengel	Ongoing
1.5.2.3	Establish a marketing strategy based on optimising use of facilities and increasing program attendances	This strategy has not yet been developed.	Fiona Pengel	Not started
1.5.2.4	Encourage and support the establishment of new sport and recreation clubs in the district	This is ongoing. Roller tag has been assisted.	Fiona Pengel	Ongoing
1.5.3 Encourage and assist the Plantagenet Sporting Club to successfully manage and promote the facilities at Sounness				
1.5.3.3	Continue to assist and encourage the Plantagenet Sporting Club to manage and promote the facilities at Sounness Park	CEO attends meetings of the PSC and assists in the position of Administration Director. Financial assistance grant provided by the Council in the last two years.	Rob Stewart	In Progress
1.5.4 Promote the development of Frost Park as a major equine centre in the Great Southern Region				
1.5.4.2	Lobby RWWA for financial assistance for racecourse developments	CEO liaises with RWWA as needed.	Fiona Pengel	Ongoing
1.5.5 Improve and promote Recreation Centre services and programs to encourage increased patronage				
1.5.5.1	Prepare and implement Business Plan for the Recreation Centre	A business plan has not been commenced.	Fiona Pengel	Not started
1.5.5.2	Maintain positive relations with the Department of Education and Training regarding joint management of Recreation Centre	Positive relationships developed and maintained with Mount Barker Community College and Department of Education Strategic Asset Management section, Perth	Fiona Pengel	Ongoing
1.5.6 Maintain a safe pool facility and enhance aquatic programs to encourage increased patronage				
1.5.6.1	Maintain and promote the Shire's pool facilities and programs	Pool facility has been promoted on electronic notice board and social media.	Mark Bird	Ongoing
1.5.7 Renew the parts of the Mount Barker swimming pool infrastructure that are at the end of their economic life				
1.5.7.1	Referred to the Recreation Advisory Committee for development	Concept plans in progress, to be considered by the Council in November 2018.	Fiona Pengel	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
1.6 - Quality of life for the aged				
1.6.1 Advocate the provision and promotion of services, home care and facilities that meet the needs of the aged				
1.6.1.1	Support the delivery of programs for the aged	Meet with service providers on an as needed basis to discuss aged care services. Seniors Advisory Committee investigating the provision of aged care services.	Fiona Pengel	Ongoing
1.6.2 Support quality accommodation for the aged				
1.6.2.1	Support the provision of quality accommodation for the aged	Council has supported PVH with interest free loans for the independent living accommodation, support with funding applications, where necessary.	Fiona Pengel	Ongoing
1.6.3 Support the provision of recreation and active ageing activities for seniors				
1.6.3.1	Support the provision of active ageing and social activities for all seniors	The Rec. centre runs fitness programs for the aged, Keep Young sessions and Living Longer, Living Stronger for older people. Attend meeting of HACC and MPS as required.	Fiona Pengel	Ongoing
1.7 - Quality of life for the disabled				
1.7.1 Provide services, facilities and information that are accessible to people of all abilities				
1.7.1.1	Support the provision of services for disabled people in the district	Disability Advisory Group meets on a six monthly basis to review service provision and infrastructure. The Shire has adopted the Disability Action and Inclusion Plan which the Community Development Officer evaluates to ensure we are meeting our targets.	Fiona Pengel	Ongoing
1.7.1.2	Meet with community members to identify gaps in service and facility provision	Disability Advisory Group meets a minimum of every six months with community, Shire and Disability Services Commission representatives where feedback is sought.	Fiona Pengel	Ongoing
1.7.2 Implement the Shire's Disability Access and Inclusion Plan				
1.7.2.1	Progress the Shire's Disability Access and Inclusion Plan and review annually as to progress	The Community Development Officer ensures reviews are undertaken annually.	Fiona Pengel	Ongoing
1.8 - Cultural, arts and learning opportunities that contribute to vibrancy and diversity in the community				
1.8.1 Provide library services and programs that help improve literacy and community engagement				
1.8.1.1	Support the provision of library services that suit the needs of the community	A wide variety of programs are supported or delivered by the Library to cater for differing needs. Early years, school aged, teenagers, mothers, seniors, CALD groups and families are provided for with different services.	Kathryn Dye	Ongoing
1.8.1.2	Promote library services to the community	Library email distribution list for newsletters. News items are provided to the Plantagenet News, the electronic notice board and the Shire website to advertise upcoming events.	Fiona Pengel	Ongoing
1.8.1.4	Identify opportunities to develop library outreach programs and services	Library outreach services to the aged care facilities are ongoing.	Fiona Pengel	Ongoing
1.8.1.5	Continue to support the provision of regional library services	Shire pays annual fee for regional library services and signs up to the regional library action plan.	Fiona Pengel	Ongoing
1.8.1.6	Embrace and investigate use of technology to provide services to customers	The library has moved to the Spydus Library Management System to provide improved services. The library also runs sessions on e-resources. Remote access to the Library catalog allow for better services to customers.	Fiona Pengel	Ongoing
1.8.2 Support programs that assist in developing lifelong learning opportunities				
1.8.2.1	Provide and support programs that support lifelong learning opportunities	Lifelong learning from babies to seniors are catered for through library programs. Provision of a building for TAFE also supports this action.	Kathryn Dye	Ongoing
1.8.2.2	Support education programs with Library resources	Children's Book Week activities are held in partnership with schools. TAFE course resources and text books are stocked at the library.	Kathryn Dye	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.8.2.3	Develop partnerships with educational institutions to create an 'environment of learning'	Partnerships with schools during Children's Book Week enhances the library program. GSIT course study material located in library to support students. Close ties with CRC, Play in the Park and Wanslea are maintained.	Kathryn Dye	Ongoing
1.8.3 Support the provision of appropriate, accessible arts facilities and activities to encourage artistic and cultural				
1.8.3.2	Encourage the maintenance and restoration of the museum, art gallery and items of historical significance to the Shire	Annual funding is provided to the museum. Mitchell House is leased to the Plantagenet Arts Council.	Fiona Pengel	Ongoing
1.8.3.3	Maintain and promote the Shire's art collection	A number of the Claude Hotchin Art pieces are displayed at the Library and the Shire acquisitive award is displayed in the Community Resource Centre. An annual stocktake is undertaken.	Fiona Pengel	Ongoing
1.8.3.4	Support the exhibition of cultural and artistic activities within the Shire	Huge support from the council. Note complete refurbishment of District Hall and lease to Plantagenet Players. Note \$60,000.00 grant to film production of RAMS. Note support for Art Trail, Alliance, Tourism and Taste Great Southern.	Rob Stewart	Ongoing
1.8.4 Support festivals, events and activities that strengthen our sense of identity and celebrate our history, heritage and diverse cultures				
1.8.4.1	Support and encourage events and festivals to be hosted within the Shire	Financial Assistance Grants are available annually for events.	Fiona Pengel	Ongoing
1.8.5 Encourage the holding of national and state events in the District				
1.8.5.1	Support and encourage state and national events to be hosted within the Shire		Fiona Pengel	Not Started
1.9 - A safe Plantagenet				
1.9.1 Provide animal control in accordance with legislative requirements				
1.9.1.1	Educate the community regarding rules and requirements associated with keeping animals in rural and urban areas	Ad hoc basis only.	Steve Player	Ongoing
1.9.1.2	Enforce animal controls in order to maintain public safety	This is ongoing.	Steve Player	Ongoing
1.9.2 Support the community in emergency and fire management planning, preparedness, response and recovery				
1.9.2.1	Maximise community safety through the management of the risks associated with fire, natural events and large scale emergencies	Bush Fire Risk Management Plan has been completed to guide future bush fire mitigation activities around populated areas. Mitigation works are being carried out when weather allows and volunteer manpower is available.	Jo Weekes	Ongoing
1.9.2.2	Develop partnerships with hazard management agencies to help plan for emergency events	Relationships are maintained with Hazard Management Agencies through LEMC membership. MOU in place with DCBA for bushfire operations in Porongurup National Park.	Jo Weekes	In Progress
1.9.2.3	Educate the community in matters of emergency prevention and preparedness	Workshops and awareness campaigns (Meet your emergency services) undertaken regularly.	Jo Weekes	Ongoing
1.9.3 Work with bush fire brigades to deliver fire mitigation strategies across the Shire				
1.9.3.2	Support the position of Community Emergency Services Manager in achieving the actions and goals detailed in the Business Plan	The Community Emergency Services Manager Business Plan and MOU is due for renewal September 2018.	Fiona Pengel	Ongoing
1.9.4 Promote and support planning and activities that encourage a safe and responsible community				
1.9.4.1	Support initiatives to improve community safety	Note monthly crime statistics trending down from an already low base. Memo to councillors October 2018.	Rob Stewart	In Progress
1.9.4.2	Promote the Shire as a Tidy Town and encourage community ownership	This is not a high priority. No funding allocated in 2018/2019.	Rob Stewart	Ongoing
1.9.5 Advocate for appropriate lighting in streets and public places				
1.9.5.1	Ensure Western Power is notified of street light faults	Six weekly street light inspection by Ranger. Issues reported to Western Power as they arise.	Steve Player	Ongoing
1.9.5.2	Ensure appropriate street lighting is provided in new and existing developments	Petition Western Power for street lighting for new subdivisions	MDS	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
1.9.5.3	Seek funds for appropriate lighting in public places	This action has not been progressed	Fiona Pengel	Ongoing
1.9.6 Continue to develop CCTV coverage in Mount Barker				
1.9.6.1	Maintain and expand CCTV initiative, including Mount Barker Railway Station	Some difficulties experienced in accessing qualified contractors. Grant funding difficult to access. Not highly prioritised.	Rob Stewart	In Progress
1.9.7 Advocate for a continued strong police presence in Mount Barker				
1.9.7.1	Advocate for a continued strong police presence in Mount Barker	Has not been a priority to date.	Rob Stewart	Ongoing
2.1 - Long term planning and development guided by the Planning Vision				
2.1.1 Review and update the Local Planning Scheme having regard to strategic aims				
2.1.1.1	Monitor the Council's Planning Vision as a Planning Scheme Policy to guide growth 20 years and beyond	Review of Local Planning Strategy 2013 and the Planning Vision will be undertaken in 2019.	MDS	Ongoing
2.1.1.2	Adopt new Planning Scheme No. 5	New Local Planning Scheme No. 5 (LPS5) in progress.	MDS	Ongoing
2.1.2 Adopt a regional approach to planning and development issues				
2.1.2.1	Actively work with neighbouring Councils on a regional approach to planning and development issues	The Lower Great Southern Planners network meets occasionally.	MDS	Ongoing
2.1.3 Collaborate with the State Government to ensure that local planning development and long term growth needs are met				
2.1.3.1	Ensure that local planning development and long term growth needs are met	Review of Local Planning Strategy 2013 and all Town Planning Scheme policies will be undertaken in 2019.	MDS	Ongoing
2.1.3.2	Prepare a Mount Barker Townsite Strategy for long term growth	Not commenced.	MDS	Not Started
2.1.4 Encourage and promote the use of good agricultural land for food production				
2.1.4.1	Encourage and promote the use of agricultural land with good soil and water for food production	Initiatives to stimulate the use of agricultural land for food production included in the Planning Vision.	MDS	Ongoing
2.2 - Appropriate development which is diverse in nature and protects local heritage				
2.2.1 Encourage appropriate major land developments				
2.2.1.3	Provide supportive planning and development guidance and liaison on appropriate major land developments	Support and development guidance undertaken on an ongoing basis.	MDS	Ongoing
2.2.2 Ensure quality, consistent and responsive development and building assessment approval processes and enforcement				
2.2.2.1	Guide local development in accordance with the Planning Scheme	Local Planning Scheme No. 5 set to come into operation in 2019.	MDS	Ongoing
2.2.2.2	Promote and encourage local development compliance with the Planning Scheme	Advertisements about the need to apply for Development Approval and Building Permits are run annually in the press.	MDS	Ongoing
2.2.2.3	Educate the public about the need for building permits	Ongoing	Alan Watkins	Ongoing
2.2.2.4	Ensure all conditions relative to building permits are complied with	Ongoing.	Cobie	Ongoing
2.2.2.5	Ensure building permits are issued in a timely and efficient manner	Building Permits are issued in accordance with administrative requirements set in the Building Act 2011.	MDS	Ongoing
2.2.3 Control advertising signage				
2.2.3.1	Prepare a comprehensive Planning Scheme Policy on advertising signage over the Shire area	Review of Town Planning Scheme Policy No. 22 (Advertising Signs) to be undertaken in 2019.	MDS	Ongoing
2.2.4 Actively work with other government bodies on state, regional planning and development issues				
2.2.4.1	Work with other government bodies on state, regional planning and development issues	Ongoing	MDS	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
2.2.5 Encourage industry, business and residential development that is consistent with the individual character of towns				
2.2.5.1	Encourage development that is consistent with the individual character of towns	Included in the Local Planning Strategy 2013 and the Planning Vision.	MDS	Ongoing
2.2.6 Support the conservation and maintenance of heritage buildings, heritage items and places of interest				
2.2.6.1	Recognise and protect Aboriginal and European heritage places throughout the Shire	Ongoing maintenance is undertaken on the Council's heritage buildings and structures.	MDS	Ongoing
2.2.6.2	Identify and conserve places of cultural heritage significance	Woogenellup heritage bridge being maintained annually.	David Lynch	Ongoing
2.2.6.3	Support and promote Shire's Museum	Museum is promoted on Shire website, support is provided to museum members with funding applications as required. Annual budget allocation ongoing. Shire President attends Historical Society meetings.	Fiona Pengel	Ongoing
2.2.7 Support the development of a comprehensive long term regional planning strategy for the Great Southern Region prepared under the supervision of a regional planning committee				
2.2.7.1	Support a comprehensive long term regional planning strategy prepared under the supervision of a regional planning committee which involves local government planners	Lower Great Southern Strategy review complete May 2016.	MDS	Ongoing
2.2.8 Control extractive industries				
2.2.8.1	Ensure that all extractive industries are in compliance with the Extractive Industries Local Law 2008 and the Planning Scheme	Annual licence area issued in accordance with the Extractive Industries Local Law 2008.	MDS	Ongoing
2.3 - Pleasant streetscapes, open spaces, parks and gardens				
2.3.1 Manage and maintain the Council's parks, gardens and open space at appropriate standards				
2.3.1.1	Maintain parks, gardens and open space at standards acceptable to the community	Parks and other community amenities are maintained, generally on a weekly basis.	David Lynch	Ongoing
2.3.1.2	Establish outdoor amenities that suit the needs of the community in a safe and pleasant manner	Residents are well served by outdoor amenities at present. The state of all amenities is constantly monitored.	David Lynch	Ongoing
2.3.1.3	Progress the development of Centenary / Wilson Park in accordance with the Master Plan	Complete	David Lynch	Complete
2.3.2 Develop, maintain and enhance town streetscapes and public spaces				
2.3.2.1	Promote and design the upgrading of public spaces	Ministerial approval received for expenditure on passive recreation area at Reserve 28136.	MDS	Ongoing
2.3.3 Provide appropriately maintained cemeteries for our community				
2.3.3.1	Administer the Shire's cemeteries in accordance with relevant legislation and modern practices	Meetings have taken place within the Shire to co-ordinate the infill design of the Kendenup and Rocky Gully cemeteries. Designs are complete and need review by Working Group.	John Fathers	Ongoing
2.3.3.2	Ensure all cemeteries are managed in accordance with established plans and industry standards and maintained and approved in accordance with all necessary legal and administrative requirements	Ongoing	David Lynch	Ongoing
2.3.4 Plan and seek funding for the development of trails in line with the Trails Master Plan				
2.3.4.1	Seek funding to progress the development of priority trails identified in the Plantagenet Trails Masterplan (Wildflower Walk Trail and Tower Hill Trail)	Detailed design plans have been developed, funding has yet to be applied for as matching funding will be required.	Fiona Pengel	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
2.4 - Safe and reliable transport infrastructure				
2.4.1 Maintain and further develop Shire roads, drainage and pathways at appropriate standards and continue to seek to maximise grant funding to support this aim				
2.4.1.1	Ensure the Council's ongoing access to materials for the construction and maintenance of its road network	Materials for construction continue to be sourced. Regular planning sessions with works staff aid the gain of required materials. Gravel sources have been identified.	David Lynch	Ongoing
2.4.1.2	Maintain and improve constructed footpath infrastructure	Improvements allocated based on available funding.	David Lynch	Ongoing
2.4.1.4	Identify outstanding road encroachments and rectify	Encroachments have been identified and it is planned to action these within funding constraints.	David Lynch	Ongoing
2.4.1.5	Identify the need for road resumptions for future road construction and maintenance and instigate those resumptions	None identified as priority for Council needs.	David Lynch	Not Started
2.4.1.6	Construct and maintain Shire roads and associated infrastructure to the standard adopted by the Council and in accordance with requirements of State agencies	This is done as required and with available funds.	David Lynch	Ongoing
2.4.1.7	Manage drainage infrastructure in a manner which minimises flooding on private property and public infrastructure	As required. Annual allocation for drainage in own source funds in the budget.	David Lynch	Ongoing
2.4.1.8	Identify and record existing drainage systems to provide the basis for future infrastructure requirements	Only CBD areas have well identified drainage infrastructure.	David Lynch	Ongoing
2.4.2 Advocate for improvements to roads controlled by Main Roads WA				
2.4.2.1	Advocate for improvements to roads controlled by Main Roads WA	Ongoing.	David Lynch	Ongoing
2.4.3 Provide appropriate on-road and off-street car parking as well as parking control activities				
2.4.3.1	Enforce parking restrictions in controlled areas	Ranger undertakes irregular parking inspections.	Steve Player	Ongoing
2.4.4 Investigate and respond to road safety and traffic issues throughout the District				
2.4.4.1	Support the Roadwise Program	Ongoing support continues at a high level. Note Driver Reviver and allocation of office space.	Rob Stewart	Ongoing
2.4.4.2	Ensure both temporary and permanent road closures are processed and approved in accordance with all necessary legal and administrative requirements	As required.	David Lynch	Ongoing
2.4.4.3	Effectively communicate with external agencies as required	As required.	David Lynch	Ongoing
2.4.5 Maintain and control street signs, banners and directional signage				
2.4.5.1	Encourage the display of promotional banners in Lowood Road and other places as appropriate	Banners in Lowood Road are kept in good order and changed whenever required.	Fiona Pengel	Ongoing
2.4.5.2	Ensure the provision of directional, service and tourism signage, is acceptably integrated into the urban and rural landscape and the amenity of the locality is maintained and protected	As required. Some action is being taken to remove directional signage for businesses that have ceased to operate.	David Lynch	In Progress
2.4.5.3	Ensure that all signs and other road safety devices are adequately maintained and replaced if showing signs of deterioration or damage	Ongoing. Signs are being upgraded or replaced on an as needs basis.	David Lynch	Ongoing
2.4.6 Seek funding for the development of bicycle paths and related infrastructure in Mount Barker				
2.4.6.1	Encourage the establishment, promotion and resourcing of appropriate dual use path facilities	Stage 2 of a bike plan for Mount Barker completed in December 2017. No funding allocation in 2018/2019 budget.	David Lynch	Ongoing
2.4.7 Develop a long term Parking Plan for the Mount Barker CBD				
2.4.7.1	Review the provision of on and off street parking	To be commenced to Mount Barker CBD by MWS	David Lynch	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
2.5 - Council buildings and facilities that meet community needs				
2.5.1 Ensure Council buildings, facilities and public amenities are provided and maintained to an appropriate standard				
2.5.1.1	Ensure all Council buildings are maintained and secured to defined service levels (In line with Asset Management Plan and Building Maintenance Program)	An asset management plan is in place which guides renewal responsibilities. This is a focus for the Shire's newer buildings. Some older buildings require significant funding and an action plan is being developed for Council consideration.	Alan Watkins	Ongoing
2.5.2 Develop new buildings and facilities in accordance with asset management principles and based on a planned and prioritised approach				
2.5.2.1	Ensure new Council buildings are planned and constructed in line with policy and fit for purpose	No new buildings in 2017/2018	Alan Watkins	Ongoing
2.5.3 Continue to investigate opportunities to rationalise or devolve obsolete buildings and other assets				
2.5.3.1	Pursue rationalisation of old halls and other buildings, in line with Community Halls and Buildings Policy	Kamballup Hall disposal or demolition imminent. Porongurup Hall leased. Plantagenet District Hall leased. Rocky Gully Hall demolished. Houses at Martin Street being investigated for sale.	Rob Stewart	In Progress
2.6 - Assets and infrastructure managed over the long term to meet current and future needs				
2.6.1 Implement maintenance, servicing and renewal of Council assets in a timely manner that maximises its life and performance, with a focus on infrastructure and core buildings				
2.6.1.1	Implement Asset Management Framework and Principles	Asset Management Plan for all asset categories completed and can be updated annually. Condition survey conducted for all sealed roads and results have been inputted into RAMM 2. Further resources would be required to implement any further improvements.	John Fathers	Ongoing
2.6.1.2	Ensure the Council has an efficient and cost effective light fleet management program	In line with Council policy	David Lynch	Ongoing
2.6.1.3	Ensure the Council has an efficient and cost effective plant and machinery management program	In line with Council policy.	David Lynch	Ongoing
2.6.1.4	Investigate development options for Council owned land and buildings	Further discussions held with Landcorp in October 2018. Progress very slow.	Rob Stewart	In Progress
2.6.2 Maintain effective liaison with other levels of government and regional bodies to ensure coordinated provision of regional infrastructure				
2.6.2.1	Maintain effective liaison with other levels of government and regional bodies to ensure coordinated provision of regional infrastructure	October 2018 saw Federal Minister Cash and State Ministers Papalia and Templeman in Mount Barker plus Minister MacTiernan.	Rob Stewart	Ongoing
2.7 - Protection of natural environment				
2.7.1 Provide effective environmental management and maintenance of the Council's land and reserves				
2.7.1.1	Maintain the Council's land and reserves in accordance with the requirements of the relevant contaminated sites legislation	Council land and reserves are operated and maintained in accordance with licence requirements and the relevant legislation.	MDS	Ongoing
2.7.1.2	Maintain undeveloped Council reserves to the standard adopted by the Council	Item has not commenced, requires resource allocation.	David Lynch	Not Started
2.7.1.3	Maintain the natural values present on bush reserves controlled by the Shire	Item has not commenced, requires resource allocation.	David Lynch	Not Started
2.7.1.5	Identify and monitor areas affected by salinity impacting on Council land	Item has not commenced, requires resource allocation.	David Lynch	Not Started
2.7.1.6	Minimise long-term financial impacts from salinity due to the shortened life span of infrastructure assets Infrastructure assets include roads, bridges, drainage systems, service utilities and buildings	Currently on an as needs basis. In areas that infrastructure is being replaced as part of construction program the effects of salinity are being recognised with the installation of more resilient drainage and pavement.	David Lynch	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
2.7.1.7	Rehabilitate all exhausted gravel pits	This is ongoing. Many historic pits that have been used for gravel/sand extraction need rehabilitating. To date only pits that the DWER requests the Shire to reinstate are reinstated. All new pits are reinstated or rehabilitated as per an agreement with landowners.	David Lynch	Ongoing
2.7.1.8	Ensure the Council maintains control over the erection of gates and stock grids across road reserves within the Shire	Local government regulations provide guidance.	David Lynch	In Progress
2.7.1.9	Ensure that drainage and road design does not adversely impact on the natural environment	All works are carried out in accordance with appropriate legislative requirements.	David Lynch	Ongoing
2.7.2 Support the management of feral animals				
2.7.2.1	Ensure pest control is a component of long-term sustainable management	Baiting vermin at waste sites occurs quarterly, other sites are sprayed as required.	David Lynch	Ongoing
2.7.2.2	Support programs to control and / or eradicate feral animals throughout the Shire	Ongoing administrative and financial support of Feral Pig Eradication Group	John Fathers	Ongoing
2.7.3 Reduce the incursion of weeds on Council controlled roads and reserves				
2.7.3.1	Develop a Shire of Plantagenet Weed Strategy suitable for Council adoption	Lack of funding and staffing prevent proper study and implementation.	David Lynch	Not Started
2.7.4 Promote and support initiatives to protect and conserve native bush, flora and fauna				
2.7.4.1	Manage natural resources in a sustainable manner on land owned or vested with the Council	As above	David Lynch	Not Started
2.7.4.2	Ensure no unauthorised clearing occurs within the Shire	If and or when this occurs, DER is informed. Shire staff trained to know where they can clear.	David Lynch	Ongoing
2.8 - Awareness of and appropriate response to effects of climate variation				
2.8.1 Support community education and promotion of energy and water efficiency				
2.8.1.1	Work with relevant organisations to hold a program of workshops to encourage more sustainable practices around the home	Compost bins are being subsidised by Shire.	Rob Stewart	Ongoing
2.8.2 Investigate and adopt energy efficiency practices in Council operations				
2.8.2.1	Ensure energy efficiency is a consideration in new building construction	No new buildings in 2017/2018. In the buildings that have been renovated, this has been taken into consideration.	Alan Watkins	Ongoing
2.8.3 Investigate green energy initiatives				
2.8.3.1	Integrate sustainability into all aspects of the Shire operations	PVC on Administration Centre have now paid for their capital cost in power cost savings. Movement sensor in toilets in administration centre. LED roll out continues.	Rob Stewart	In Progress
2.8.4 Consider climate variability to minimise impact on the natural environment and community assets				
2.8.4.1	Develop management plans that improve the performance of Council operations to address global warming	See above.	Rob Stewart	In Progress
2.9 - Integrated waste management				
2.9.1 Undertake rubbish collection services in Mount Barker, Kendenup, Narrikup and Rocky Gully townsites				
2.9.1.1	Provide an efficient and economic waste collection and disposal service that is readily accessible to commercial and domestic properties in Mount Barker, Kendenup, Narrikup and Rocky Gully townsites	Ongoing. Contract with Cleanaway.	David Lynch	In Progress
2.9.2 Manage existing waste disposal sites and transfer stations in accordance with legislative requirements				
2.9.2.1	Ensure the Shire's waste management sites are environmentally compliant	Compliant and being managed by Environmental Officer.	David Lynch	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
2.9.2.2	Provide waste facilities that are readily accessible to all stakeholders	All waste site are easily accessible, clean and have appropriate infrastructure to ensure waste is disposed of correctly and safely. Management Plans have been done for each site.	David Lynch	Ongoing
2.9.2.3	Undertake appropriate forward planning to meet the Shire's long-term waste disposal needs	Forward planning has commenced and Council has introduced a Waste Levy to assist with future funding needs.	David Lynch	In Progress
2.9.2.4	Provide a liquid waste facility that is readily accessible to all stakeholders	Ponds are installed and meet licence requirements from DER.	David Lynch	In Progress
2.9.3 Develop modern, accessible, cost effective and innovative waste disposal options				
2.9.3.1	Promote waste minimisation through education and improved infrastructure and resources within waste management sites	Ongoing on a Regional basis	David Lynch	Ongoing
2.9.4 Investigate regional waste management co-operation opportunities				
2.9.4.1	Investigate possibility of regional cooperation for refuse disposal	Agreement to make joint submission to new State Waste Strategy by Alliance Councils.	Rob Stewart	In Progress
2.9.5 Where possible, implement recycling capability and encourage proactive recycling of household waste				
2.9.5.1	Develop recycling facilities and services	All sites except Rocky Gully now have access to recycling facilities. Rocky Gully has a recycle skip bin placed near the Rocky Gully Hall.	David Lynch	Complete
2.9.6 Investigate and advocate for the tip shop being operated by a community group				
2.9.6.1	Investigate and advocate for the tip shop being operated by a community group	Not started.	David Lynch	Not Started
2.10 - Efficient use and management of water resources				
2.10.1 Support development of sustainable potable water infrastructure				
2.10.1.1	Develop partnerships with State Government agencies to identify initiatives to reduce the use of reticulated potable water	Investigations of recycled effluent water commencing for use of Sounness Park. Discussions with Watercorp October/November 2018. Bolganup Dam water already being used rather than reticulated potable water.	Rob Stewart	In Progress
2.10.2 Promote effective water management practices				
2.10.2.1	Implement strategies to conserve water, while still retaining amenity, sport and recreation and biodiversity outcomes	Funding is required to utilise the water contained in race track dams	David Lynch	In Progress
2.10.3 Investigate waste water re-use				
2.10.3.1	Investigate proposals for re-use of waste water	See above.	Rob Stewart	In Progress
2.10.4 Support a coordinated approach to water resource management, including drainage				
2.10.4.1	Support a co-ordinated approach to local water resource management, including drainage	Further consideration required on a strategy to progress this item.	David Lynch	Ongoing
2.10.4.2	Support a co-ordinated approach to regional water resource management	Water Corporation is kept informed of any issue the Shire has with their infrastructure and DBYD are always undertaken to aid protection of this infrastructure.	David Lynch	Ongoing
3.1 - Diverse, profitable and sustainable local business				
3.1.1 Promote the District as a good business destination				
3.1.1.1	Encourage business development within the district	Strategic Economic Development Plan on behalf of Alliance occurring now (Oct 18).	Rob Stewart	In Progress
3.1.1.2	Advocate for increased resources for business development	Meeting with Minister Cash in October 2018 raised issues of importance for business development barriers including transport options and lack of suitable housing.	Rob Stewart	In Progress
3.1.2 Advocate for employment and training programs that meet the needs of diverse sectors of our community				
3.1.2.1	Assist in the dissemination of information for employment and training programs for local business	Community Resource Centre continues to take up this work.	Rob Stewart	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
3.1.3 Develop and implement policies and initiatives to support local business, employment opportunities and agricultural prosperity				
3.1.3.1	Where appropriate, assist with the promotion and marketing of local businesses	Note television advertising for Cattle Saleyards. Support for Grapes and Gallops and Wine Shows.	Rob Stewart	Ongoing
3.1.4 Promote the long term growth of the District				
3.1.4.1	Promote the long term growth of the District by encouraging diverse, profitable and sustainable business	Strategic Economic Development Plan commissioned on behalf of Alliance.	Rob Stewart	In Progress
3.2 - A strong and diverse economic base				
3.2.1 Identify and attract value adding and compatible new industries to the region				
3.2.1.1	Facilitate the attraction of value adding and compatible new industries to the region	Ongoing discussions with Landcorp regarding re-location of existing and peripheral businesses to Yerriminup. Ongoing proposal to develop portion of depot land for light industry.	Rob Stewart	In Progress
3.2.2 Promote and support local industry development initiatives, including export in partnership with the State Government and regional organisations				
3.2.2.1	Recognise and develop Plantagenet's unique rural character	Protection of agricultural land from subdivision continues.	Rob Stewart	In Progress
3.2.2.2	Advocate the development of the Yerriminup Special Industrial Site	Further meeting with Landcorp in October 2018 regarding development of Yerriminup.	Rob Stewart	In Progress
3.2.3 Develop and review policy to facilitate and support business development and economic growth				
3.2.3.1	Prepare an economic development plan	Economic Development Plan for the Alliance sub-region commissioned in September 2018.	Rob Stewart	In Progress
3.2.4 Advocate for downstream processing in established industries				
3.2.4.1	Advocate for downstream processing activities in the district such as a cattle abattoir	This is a 'backburner' project with feasibility project completed. Yerriminup and depot land already identified.	Rob Stewart	In Progress
3.2.5 Identify and advocate for the establishment of new industry in the District				
3.2.5.1	Ensure sufficient appropriately zoned land is available for manufacturing purposes	Although appropriately zoned land is available, much is in ownership other than the council.	Rob Stewart	Ongoing
3.3 - A well-developed relationship with industry, commerce and government				
3.3.1 Develop, maintain and strengthen relationships with local businesses				
3.3.1.1	Develop and maintain a local business database		Isabelle Draffehn	Not Started
3.3.1.2	Identify and promote various appropriate grant programs throughout the community	Grant program information is disseminated to clubs and organisations.	Fiona Pengel	Ongoing
3.3.2 Encourage and support the development of a local Chamber of Commerce				
3.3.2.1	Encourage the creation of a peak body for business development in Plantagenet	This matter was discussed recently with newly appointed CCI CEO. Unfortunately he left his employ soon after and a new permanent appointment hasn't been made.	Rob Stewart	Ongoing
3.3.3 Develop and maintain intergovernmental relationships				
3.3.3.1	Actively liaise with the GSDC regarding State initiatives that may benefit the region and Council initiatives that may benefit the region	Phone calls between senior staff of the council and GSDC occur weekly.	Rob Stewart	In Progress
3.3.3.2	Develop mechanisms to ensure commination with government departments in the region	CEO sits on Regional Leadership Group made up of senior staff of government departments.	Rob Stewart	Ongoing
3.4 - A strong tourism region				
3.4.1 Promote and support local and regional tourism initiatives				
3.4.1.2	Collaborate with tourism peak bodies to promote the region	Destination Marketing Plan completed and endorsed by Alliance councils. New Tourism body formed.	Rob Stewart	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
3.4.2 Provide infrastructure and services to support tourism				
3.4.2.1	Provide infrastructure and services to support local tourism	Endorsed by the Council at meeting held 9 October 2018. New tourism body provided with accommodation in Old Railway Station and funding finalised.	Rob Stewart	In Progress
3.4.3 Work with the Lower Great Southern Alliance to develop a Regional Economic and Tourism Strategy and Destination Marketing Strategy				
3.4.3.1	Develop a regional tourism plan	Adopted.	Rob Stewart	In Progress
3.4.4 Work with the Lower Great Southern Alliance in promoting sustainable tourism investment within the region				
3.4.4.1	Work with the Lower Great Southern Alliance in promoting sustainable tourism investment within the region	See 3.4.1.2.	Rob Stewart	In Progress
3.5 - Appropriate infrastructure that supports sustainable economic development				
3.5.1 Promote release of serviced industrial, commercial and residential land				
3.5.1.1	Investigate release of serviced industrial, commercial and residential land with appropriate authorities	Ongoing.	MDS	Ongoing
3.5.2 Advocate for improved provision of utility services across the region				
3.5.2.1	Liaise with utility providers to ensure that adequate power, water and sewer services are available in Plantagenet	Power not generally seen as a problem. Rural water supply north of Mount Barker can be a problem for industry.	Rob Stewart	In Progress
3.5.3 Advocate for improved telecommunications infrastructure in the region				
3.5.3.1	Advocate for improved mobile telephone and broadband internet infrastructure in Plantagenet and the region	New tower energised October 2018 in Mount Barker.	Rob Stewart	In Progress
3.5.4 Support development of a Regional Economic Development Strategy (Growth Plan)				
3.5.4.1	Liaise with neighbouring Councils and appropriate government departments on the development of a Regional Economic Development Strategy	Formulation of a sub-regional Economic Plan has been commissioned on behalf of Alliance.	Rob Stewart	In Progress
3.5.5 Manage and maintain the Saleyards to ensure that the facility is successful and self-sustaining				
3.5.5.1	Manage and maintain the Saleyards in accordance with the Strategic Plan and Business Plan for the facility	Additional outgoing ramp has now been upgraded. Ongoing investigations for water bores and waste water treatment system improvements. Tender being prepared for 7th receipts ramp.	John Fathers	Ongoing
3.5.5.2	Ensure compliance with DEC environmental licence and other relevant requirements	DER Annual Report submitted in January 2018. One minor non-compliance - emergent weeds on ponds.	John Fathers	Ongoing
3.5.5.3	Operate the Mount Barker Regional Saleyards as a self-sustaining business unit	A Strategic Plan and Business Plan for the Saleyards have been adopted. A review of the strategic plan was done recently.	John Fathers	Ongoing
3.5.5.4	Market the Mount Barker Regional Saleyards as the best in Western Australia	TV advertising ongoing. A number of advertisements and advices to stakeholders relating to animal welfare were carried out.	John Fathers	Ongoing
3.6 - Sustainable population growth				
3.2.6 Encourage and facilitate residential and industrial land development				
3.2.6.1	Develop a sustainable population growth strategy	Population growth continues. Strategy revolves around ensuring facilities and streetscapes are available and attractive. Pleasant Lowood road with open space. Senior High School.	Rob Stewart	In Progress
3.2.6.2	Investigate and promote housing development	Ongoing	MDS	Ongoing
3.2.6.3	Encourage variety in land use and housing to promote a diverse population and stronger community	Included in the Local Planning Strategy 2013 and the Planning Vision.	MDS	Ongoing
3.2.6.4	Consider the diverse needs of various groups and communities in planning for the services required to cater for population growth	Ad hoc action is undertaken when issues arise.	Fiona Pengel	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
3.2.6.5	Monitor Shire population and demographic statistics	See above. Of particular interest is the cohort over 65 years of age and services to that cohort.	Rob Stewart	In Progress
3.2.7 Attract new residents through promoting and marketing the benefits of living in the area				
3.2.7.1	Promoting and market the benefits of living in the area	See above. Of particular interest is the cohort over 65 years of age and services to that cohort.	Rob Stewart	In Progress
4.1 - Effective governance and leadership				
4.1.1 Provide effective leadership for the community				
4.1.1.1	Inform and engage with the community	The council adopted a social media strategy at its meeting held in October 2018 as a precursor to a greater use of social media.	Rob Stewart	In Progress
4.1.2 Ensure the corporate structure is aligned with the Shire's strategic direction				
4.1.2.1.2	Review the corporate structure in terms of the Shire's strategic direction	Last review reported to the council in mid-2018. Some minor 'tweaks' resulting in two redundancies and the engagement of a contractor for some parks and gardens services.	Rob Stewart	In Progress
4.1.3 Ensure the Council's decision making process is effective and transparent				
4.1.3.1	Ensure that agendas and minutes are prepared and Council and Committee meetings are held in accordance with the appropriate legislation, local law and policies and corporate standards	Encapsulate software assists with the standardisation of minutes and agendas. Councillors have largely moved from paper to electronic documents.	Nolene Wake	Ongoing
4.1.4 Support strategic alliances, stakeholder forums and advisory committees that assist Shire in policy development and service planning				
4.1.4.1	Actively investigate resource sharing initiatives with VROC partners	Major VROC Forum to be held in October 2018 to discuss resource sharing opportunities.	Rob Stewart	In Progress
4.1.5 Strengthen the governance role of Councillors by informing, resourcing, skilling and supporting their role				
4.1.5.1	Undertake ongoing training for Councillors and senior staff emphasising the role of corporate governance	Training needs are identified as part of Development reviews. CEO approves as necessary and requires reports. Councillors encouraged to undertake further study through WALGA and to attend seminars as appropriate.	Rob Stewart	Ongoing
4.1.6 Provide a community oriented organisation that delivers high quality services and delivers outcomes that are in the best interests of our ratepayers				
4.1.6.1	Ensure that a system of processes through which the Shire conducts its decision making and directs, controls and monitors the operation of the organisation is implemented and maintained	A robust governance system is in place relating to decision making.	Rob Stewart	In Progress
4.1.6.2	Provide the Council and staff with policies that cover a range of issues that are not binding but provide a basis for determining individual applications or requests	The Council's Policy Review process is working well with the majority of policies being reviewed/updated at their annual/bi-annual anniversary. The Council's Agenda Report template has been amended to include a check/reminder regarding reference to Council policies.	Nolene Wake	Ongoing
4.1.6.3	Provide through delegation a mechanism to enable day to day business of the Council to be handled by the administration	The Delegation Register was substantially reviewed in June 2018.	Nolene Wake	Ongoing
4.1.6.4	Maximise awareness of and compliance with relevant legislation	Legislative Compliance policy in place.	John Fathers	Ongoing
4.1.7 Continue to support local government elections being conducted by an external body				
4.1.7.1	Ensure that the election of Councillors is conducted in accordance with the Local Government Act (1995) and other appropriate legislation	Recommendation to the Council that the 2019 election is conducted by the WA Electoral Commission.	Rob Stewart	In Progress
4.2 - Effective engagement with the community and stakeholders				
4.2.1 Keep the community well informed on Council initiatives				
4.2.1.1	Develop a community engagement and communication strategy	New Social Media policy adopted October 2018.	Rob Stewart	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
4.2.2 Encourage and support local independent media				
4.2.2.1	Encourage and support the continuation of a local independent media presence	Plantagenet News receives outstanding support from the council. Premises are made available free of charge and advertisements and media releases.	Rob Stewart	In Progress
4.2.3 Develop positive relations with other Councils				
4.2.3.1	Encourage ongoing development and support of Southern Link Voluntary Regional Organisation of Councils	Major VROC Forum to be held in October 2018 to discuss resource sharing opportunities.	Rob Stewart	In Progress
4.2.4 Promote the profile of the District and the Region at appropriate regional, State and Federal forums				
4.2.4.1	Represent and promote the Council at appropriate regional, State and Federal forums	CEO is member of Human Services (Leadership) Forum. CEO is member of LGPro. With permission of Shire President, CEO attends appropriate conferences and seminars.	Rob Stewart	In Progress
4.2.4.2	Develop the skills and information required for Councillors and senior staff to represent the interests of the Shire	CEO and DCEO have undertaken public speaking skill development. CEO has facilitated media release training for appropriate staff.	Rob Stewart	Ongoing
4.2.5 Aim to use communication methods and tools preferred by stakeholders and our community				
4.2.5.1	Create a Shire Facebook presence with adequate monitoring and responses	Social media policy in development.	Rob Stewart	Ongoing
4.3 - Innovative and accessible customer services and information system				
4.3.1 Provide and promote responsive customer and licensing services				
4.3.1.1	Provide customer service to internal and external customers in line with the Customer Service Charter. Deliver timely, accurate and consistent information to our customers, ensure customer service is accessible and convenient to the whole community and maintain a positive image of the Shire	Developed in 2013, this Charter is issued to all staff during appointment/orientation and is referred to. Although a review of this document is undertaken periodically, a more thorough review needs to be undertaken with reference to each department.	Nolene Wake	Ongoing
4.3.2 Where appropriate, undertake promotion of current services and implement review processes in service delivery				
4.3.2.1	Implement review processes in service delivery on a regular basis and as needed	Undertaken on an ad hoc basis by respective managers.	John Fathers	Ongoing
4.3.3 Ensure effective integration and management of information and communication technology systems				
4.3.3.1	Maintain and upgrade IT infrastructure to appropriate standards	Some funds set aside in Reserve for IT software upgrade in 2019/2020. Minor upgrades being sought to secure compliance with 'One Touch Payroll' and 'Taxable Payments Annual Report'	John Fathers	Ongoing
4.3.3.2	Provide staff with efficient access to information, research material, government documentation and organisations.	All staff have access to a reliable internet service if it is useful in performing their role. The admin building and all out-centres will have NBN by early 2019.	John Fathers	Ongoing
4.3.3.3	Provide a presence on the internet through the Shire web site in order to provide information to stakeholders, accept payment of accounts and general enquiries and to market the Shire and its activities.	Ongoing. Consideration being given to website enhancements to improve searchability and reinstate minutes search functionality.	John Fathers	Ongoing
4.3.3.4	Protect the Shire's IT Infrastructure from computer viruses and theft, vandalism, or breach of confidentiality by computer hackers. In addition, to ensure that corporate electronic records are adequately backed up and protected and able to be restored and re-deployed if required.	Ongoing, however cannot be proactive with current staffing levels (No dedicated IT resource in house).	John Fathers	Ongoing
4.3.3.5	Provide a cost effective IT service which supports and provides efficiencies in internal procedures and work practices, enhances communication between staff, elected members and external stakeholders	Ongoing, however cannot be proactive with current staffing levels (No dedicated IT resource in house).	John Fathers	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
4.3.3.6	Provide the Council, staff and stakeholders with financial and other information relating to the operations of the Shire to satisfy legal requirements, facilitate an efficient decision making process and to assist managers and other staff in managing their business areas more effectively and efficiently	Ongoing. Investigations underway to possibly replace current business system.	John Fathers	Ongoing
4.3.4 Increase use of new technology to engage with the public and keep them informed				
4.3.4.1	Investigate and utilise new technology to engage with the public	Ongoing, however cannot be proactive with current staffing levels (No dedicated IT resource in house).	John Fathers	Ongoing
4.4 - Effective integrated planning and reporting processes				
4.4.1 Develop, implement and maintain a Strategic Community Plan and Corporate Business Plan				
4.4.1.1	Comply with legislation for Plan for the Future	Last compliance audit was 'clean'. Therefore legislative requirements are being met.	Rob Stewart	In Progress
4.4.2 Develop, implement and maintain Asset Management Plans and the Long Term Financial Plan				
4.4.2.1	Ensure that the Council's non-current assets are correctly identified and recorded in our books of account and registers in accordance with legislation and user requirements	Asset register reflects requirements of Fair Value Accounting requirements.	John Fathers	Ongoing
4.4.2.2	Further develop Asset Management Planning beyond Stage 1.	Asset management plan stage 2 in progress. A physical survey of sealed roads has been carried out. Further resources would be required to implement any further improvements.	John Fathers	In Progress
4.4.2.3	Maintain the Long Term Financial Plan	Revised 2017/2018 LTFP complete.	John Fathers	Ongoing
4.4.3 Develop, implement and maintain other plans required by the Integrated Planning process				
4.4.3.1	Develop and maintain all other plans required by the Integrated Planning process, as identified	Asset management plan stage 2 in progress. Further resources would be required to implement any further improvements.	John Fathers	Ongoing
4.4.4 Report to the Council on progress made with its Corporate Business Plan				
4.4.4.1	Enable comparison of key performance indicators and overall performance with organisations undertaking comparable roles	No further progress. As noted previously, a comprehensive benchmarking program initiative was not taken up due to a lack of resources.	Rob Stewart	In Progress
4.4.4.2	Develop a benchmarking process	See above.	Rob Stewart	In Progress
4.5 - Skilled, committed and professional staff in a supportive environment				
4.5.1 Provide opportunities for the professional development of Shire staff members				
4.5.1.1	Attract, retain and develop staff that are best suited to the Shire	Ongoing	Donna Fawcett	Ongoing
4.5.2 Ensure safe work practices through implementation of appropriate Occupational, Health, Safety and Welfare practices				
4.5.2.1	Maintain a safe working environment, ensuring legislative and internal compliance	Recent staff survey (mid 2018) acknowledges high levels of occupational health and safety.	Rob Stewart	In Progress
4.5.2.2	Aim to reduce Workers Compensation Claims cost and improve the level of workplace based rehabilitation	No open claims. That is, Workers Compensation claims presently at zero.	Rob Stewart	In Progress
4.5.3 Implement an appropriate staff performance appraisal and development system				
4.5.3.1	Undertake annual development reviews of all staff	Continues to occur. New electronic forms developed to streamline process.	Rob Stewart	In Progress
4.5.4 Maintain and develop human resource management policies, procedures and systems for current and future workforce needs				
4.5.4.2	Ensure that recruitment, selection and induction of staff is carried out efficiently in accordance with the Workforce Plan	Continues to occur in accordance with legislation and Workforce Plan.	Rob Stewart	In Progress

Outcome / Strategy	Action	Comments	Assigned To	Status
4.6 - Effective and efficient corporate and administrative services				
4.6.1 Provide a full range of financial services to support Shire's operations and to meet planning, reporting and accountability requirements				
4.6.1.1	Ensure accounting systems provide accurate recording, management, security and reporting functions	Asset management plan stage 2 in progress. A physical survey of sealed roads has been carried out. Further resources would be required to implement any further improvements.	John Fathers	Ongoing
4.6.1.2	Ensure the Audit function is carried out in accordance with legislative requirements	Moore Stephens appointed for five years in February 2016. Interim done in April 2018.	John Fathers	Ongoing
4.6.1.3	Ensure that the Shire's purchasing practises are in accordance with the Council's Purchasing Policy, relevant legislation and appropriate internal controls	Continues in accordance with council policies and legislation.	Rob Stewart	In Progress
4.6.1.4	Ensure that all moneys owed to the Shire are collected in accordance with the Council's policies and all debtors are treated in a fair and equitable manner	A policy has been developed regarding the actions that will be taken against delinquent debtors.	John Fathers	Ongoing
4.6.1.5	Ensure that annual budgets are realistic, accurate, comply with legislation and achieve the aims established by the Council in its Long Term Planning documents	Budget for 2018/2019 has taken into consideration LTTP requirements and budget policy.	John Fathers	Ongoing
4.6.1.6	Responsibly manage the Council's financial resources	Ongoing.	John Fathers	Ongoing
4.6.2 Develop and maintain Risk Management policies and procedures				
4.6.2.1	Develop policies regarding risk mitigation to satisfy new Local Government Act	Review as necessary.	Rob Stewart	In Progress
4.6.3 Maintain, develop and monitor rating and property strategies				
4.6.3.1	Set fair and reasonable property rating levels, which aim to achieve equity in the maintenance of infrastructure between generations and maintain accurate rating roll records	Ongoing.	John Fathers	Ongoing
4.6.3.2	Identify and resolve boundary encroachments which impact on Shire properties	Narrakup Oval may be solved soon due to Native Title resolution being imminent.	Rob Stewart	In Progress
4.6.3.3	Undertake reviews of street numbering where issues arise or as a result of infill development	Ongoing.	Pam	Ongoing
4.6.4 Provide support services for works and plant operations				
4.6.4.2	Ensure any private works undertaken by the Council are both cost effective and in accordance with the organisation's objectives	As per Council policy.	David Lynch	Ongoing
4.6.4.3	Develop internal controls to protect and secure the Council's small plant and equipment	Register of small plant developed and in place. Better controls initiated at depot to secure small plant and equipment.	Rob Stewart	In Progress
4.6.5 Staff remuneration and other benefits are accurate and paid in a timely manner				
4.6.5.1	Maintain and develop payroll systems and procedures	Ongoing	Donna Fawcett	Ongoing
4.6.6 Ensure Shire's property, administration and records systems are managed effectively and efficiently				
4.6.6.1	Ensure that streets, parks, buildings and other Council infrastructure are appropriately named	As per Council policy	Amy Chadbourne	Ongoing
4.6.6.2	Maintain the Council's records of its freehold, vested and leased land	Ongoing.	John Fathers	Ongoing
4.6.6.3	Maintain registers as required by legislation	A Strategic Risk Register has been developed is being regularly presented to the Audit and Risk Management Committee.	John Fathers	Ongoing
4.6.6.4	Maintain accurate and complete documentation of the policies and records of the Shire	Ongoing. Records management plan and processes in place. RKP reviewed in 2018.	Roxanne Mills	Ongoing

Outcome / Strategy	Action	Comments	Assigned To	Status
4.6.6.5	Establish and maintain mechanisms of control with respect to records creation and appropriate preservation in accordance with legislative requirements	Regional archive repository in the Shire of Broomehill-Tambellup is working well.	Roxanne Mills	Ongoing
4.6.6.6	Ensure that the Shire's tendering and contracting practises are in accordance with the Council's Purchasing Policy, relevant legislation and appropriate internal controls	Tender policy has been reviewed. A regional pricing policy has now been adopted and is almost due for review.	John Fathers	Ongoing
4.6.6.7	Improve the effectiveness and efficiency of the Council's management systems	This is always in a continuous review mode. However all policies and procedures are in place.	Rob Stewart	Ongoing
4.6.6.8	Provide appropriate office equipment to enhance the efficiency and effectiveness of the organisation	Development of a register of office equipment (other than consumables) has been completed.	John Fathers	Ongoing
4.6.6.9	Ensure public access to information or records held by the Shire meets legislative requirements	Ongoing.	John Fathers	Ongoing
4.6.6.10	Ensure that the Shire's infrastructure is prudently insured and that the Council possesses adequate coverage for risks such as public liability and workers compensation	Annual meeting held with LGIS insurer rep. Insurance details updated.	John Fathers	Ongoing
4.6.6.11	Identify Grant Funding Opportunities as a means of financing (fully or partially) Council projects	Occurs regularly and on an ongoing basis.	Fiona Pengel	Ongoing
4.6.6.12	Ensure that the Council's legitimate corporate interests are protected by seeking legal advice where appropriate	Although we seek legal advice very seldom, advice will be sought whenever necessary. In 2017/18 legal advice was sought once regarding a complaint.	Rob Stewart	Ongoing
4.6.6.13	Ensure that the administrative functions are managed in an efficient and effective manner in accordance with the Local Government Act 1995	Audit Reg 17 policies adopted; Policies for Risk Management, Legislative Compliance and Internal Control. Internal guidelines also complete. Biennial reviews carried out.	John Fathers	Ongoing

SHIRE OF PLANTAGENET
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2018

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COMMUNITY VISION

Plantagenet, building a sustainable and respectful community, where the environment is preserved and natural beauty and diversity provide opportunities for all.

Principal Place of Business:

22-24 Lowood Road, Mount Barker, 6324

Postal Address P.O.Box 48, Mount Barker, 6324

SHIRE OF PLANTAGENET

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2018

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Plantagenet for the financial year ended 30 June 2018 is based on proper accounts and records to present fairly the financial position of the Shire of Plantagenet at 30 June 2018 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

Twenty ninth

day of

November

2018



Chief Executive Officer

Rob Stewart

Name of Chief Executive Officer

SHIRE OF PLANTAGENET
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2018	2018 Budget	2017
		\$	\$	\$
Revenue				
Rates	21(a)	6,744,149	6,736,230	6,477,145
Operating grants, subsidies and contributions	2(a)	2,111,045	1,643,291	3,249,701
Fees and charges	2(a)	1,795,683	1,883,405	2,095,519
Interest earnings	2(a)	171,157	132,000	160,649
Other revenue	2(a)	339,215	54,200	506,423
		<u>11,161,249</u>	<u>10,449,126</u>	<u>12,489,437</u>
Expenses				
Employee costs		(4,738,122)	(4,834,727)	(4,872,299)
Materials and contracts		(3,509,830)	(2,713,331)	(3,064,529)
Utility charges		(351,093)	(297,329)	(296,117)
Depreciation on non-current assets	10(b)	(5,995,673)	(6,028,177)	(6,112,213)
Interest expenses	2(b)	(141,928)	(143,182)	(159,654)
Insurance expenses		(251,864)	(253,533)	(263,149)
Other expenditure		(395,441)	(297,891)	(369,908)
		<u>(15,383,951)</u>	<u>(14,598,170)</u>	<u>(15,137,869)</u>
		<u>(4,222,702)</u>	<u>(4,149,044)</u>	<u>(2,648,432)</u>
Non-operating grants, subsidies and contributions	2(a)	1,843,626	1,622,621	2,610,222
Profit on asset disposals	10(a)	15,283	41,889	25,194
Loss on asset disposals	10(a)	(32,369)	(189,734)	(65,649)
Net result		<u>(2,396,162)</u>	<u>(2,674,268)</u>	<u>(78,665)</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	11	391,442	0	1,440,305
Total other comprehensive income		<u>391,442</u>	<u>0</u>	<u>1,440,305</u>
Total comprehensive income		<u>(2,004,720)</u>	<u>(2,674,268)</u>	<u>1,361,640</u>

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

SHIRE OF PLANTAGENET
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2018	2018 Budget	2017
		\$	\$	\$
Revenue				
Governance		61,731	68,020	169,391
General purpose funding		8,710,819	7,986,849	9,289,502
Law, order, public safety		219,999	231,770	254,127
Health		93,625	79,400	103,305
Education and welfare		53,961	55,804	60,135
Community amenities		551,706	545,200	621,278
Recreation and culture		334,947	320,524	355,602
Transport		418	26,000	282,299
Economic services		1,080,720	1,045,800	1,038,458
Other property and services		53,262	89,760	315,320
		<u>11,161,188</u>	<u>10,449,127</u>	<u>12,489,417</u>
Expenses				
Governance		(739,300)	(805,255)	(802,928)
General purpose funding		(352,469)	(385,299)	(346,798)
Law, order, public safety		(871,794)	(966,046)	(897,140)
Health		(218,810)	(276,123)	(274,146)
Education and welfare		(106,654)	(114,843)	(108,355)
Community amenities		(1,416,734)	(1,509,045)	(1,589,461)
Recreation and culture		(2,836,814)	(3,206,360)	(3,045,334)
Transport		(6,778,615)	(5,305,735)	(5,770,840)
Economic services		(1,864,721)	(1,946,616)	(1,833,844)
Other property and services		(56,051)	60,333	(309,349)
		<u>(15,241,962)</u>	<u>(14,454,989)</u>	<u>(14,978,195)</u>
Finance costs	2(b)			
Governance		(92,991)	(94,388)	(102,089)
Education and welfare		(29,392)	(30,504)	(34,516)
Recreation and culture		(12,000)	(12,289)	(15,434)
Economic services		(7,545)	(6,001)	(7,615)
		<u>(141,928)</u>	<u>(143,182)</u>	<u>(159,654)</u>
Non-operating grants, subsidies and contributions	2(a)	1,843,626	1,622,621	2,610,222
Profit on disposal of assets	10(a)	15,283	41,889	25,194
(Loss) on disposal of assets	10(a)	(32,369)	(189,734)	(65,649)
		<u>1,826,540</u>	<u>1,474,776</u>	<u>2,569,767</u>
Net result		<u>(2,396,162)</u>	<u>(2,674,268)</u>	<u>(78,665)</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	11	391,442	0	1,440,305
Total other comprehensive income		<u>391,442</u>	<u>0</u>	<u>1,440,305</u>
Total comprehensive income		<u>(2,004,720)</u>	<u>(2,674,268)</u>	<u>1,361,640</u>

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

SHIRE OF PLANTAGENET
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018

	NOTE	2018 \$	2017 \$
CURRENT ASSETS			
Cash and cash equivalents	3	3,243,563	2,884,079
Trade and other receivables	6	751,055	749,395
Inventories	7	49,154	43,452
TOTAL CURRENT ASSETS		4,043,772	3,676,926
NON-CURRENT ASSETS			
Other receivables	6	551,213	663,986
Other financial assets	4	4,692	4,692
Property, plant and equipment	8	41,855,228	42,463,719
Infrastructure	9	150,724,918	151,981,006
TOTAL NON-CURRENT ASSETS		193,136,051	195,113,403
TOTAL ASSETS		197,179,823	198,790,329
CURRENT LIABILITIES			
Trade and other payables	12	764,252	410,735
Short term borrowings	13(a)	500,000	0
Current portion of long term borrowings	13(b)	340,898	350,832
Provisions	14	815,121	930,282
TOTAL CURRENT LIABILITIES		2,420,271	1,691,849
NON-CURRENT LIABILITIES			
Long term borrowings	13(b)	1,969,549	2,310,447
Provisions	14	94,246	87,556
TOTAL NON-CURRENT LIABILITIES		2,063,795	2,398,003
TOTAL LIABILITIES		4,484,066	4,089,852
NET ASSETS		192,695,757	194,700,477
EQUITY			
Retained surplus		63,168,612	65,767,119
Reserves - cash backed	5	2,336,867	2,134,522
Revaluation surplus	11	127,190,278	126,798,836
TOTAL EQUITY		192,695,757	194,700,477

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

SHIRE OF PLANTAGENET
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2018

		RETAINED	RESERVES	REVALUATION	TOTAL
	NOTE	SURPLUS	CASH	SURPLUS	EQUITY
		\$	\$	\$	\$
Balance as at 30 June 2016		66,317,952	1,662,354	125,358,531	193,338,837
Comprehensive income					
Net result		(78,665)	0	0	(78,665)
Changes on revaluation of assets	11	0	0	1,440,305	1,440,305
Total comprehensive income		(78,665)	0	1,440,305	1,361,640
Transfers from / (to) reserves		(472,168)	472,168	0	0
Balance as at 30 June 2017		65,767,119	2,134,522	126,798,836	194,700,477
Comprehensive income					
Net result		(2,396,162)	0	0	(2,396,162)
Changes on revaluation of assets	11	0	0	391,442	391,442
Total comprehensive income		(2,396,162)	0	391,442	(2,004,720)
Transfers from / (to) reserves	5	(202,345)	202,345	0	0
Balance as at 30 June 2018		63,168,612	2,336,867	127,190,278	192,695,757

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

**SHIRE OF PLANTAGENET
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

Note	2018	2018 Budget	2017
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	6,720,805	6,736,230	6,502,606
Operating grants, subsidies and contributions	2,073,689	1,643,291	3,884,413
Fees and charges	1,813,672	1,883,405	2,049,278
Interest earnings	174,620	132,000	161,074
Goods and services tax	276,722	583,554	349,138
Other revenue	354,925	54,200	546,438
	<u>11,414,433</u>	<u>11,032,681</u>	<u>13,492,947</u>
Payments			
Employee costs	(4,841,733)	(4,834,727)	(4,851,456)
Materials and contracts	(3,268,038)	(2,713,331)	(3,603,208)
Utility charges	(352,468)	(297,329)	(296,026)
Insurance expenses	(251,864)	(253,533)	(263,149)
Interest expenses	(143,139)	(143,182)	(160,701)
Goods and services tax	(229,055)	(583,554)	(349,138)
Other expenditure	(366,884)	(297,891)	(358,411)
	<u>(9,453,181)</u>	<u>(9,123,547)</u>	<u>(9,882,089)</u>
Net cash provided by (used in) operating activities	15 <u>1,961,252</u>	<u>1,909,134</u>	<u>3,610,858</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	(1,300,280)	(2,229,699)	(1,944,966)
Construction of infrastructure	(2,590,222)	(2,327,912)	(3,811,335)
Non-operating grants, subsidies and contributions	1,861,360	1,622,621	2,714,522
Proceeds from sale of plant and equipment	133,764	290,182	195,657
Net Cash Provided By (Used in) Investing Activities	<u>(1,895,378)</u>	<u>(2,644,808)</u>	<u>(2,846,122)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of Debentures	(350,832)	(350,832)	(334,653)
Proceeds from New Debentures	500,000	0	0
Proceeds from Self Supporting Loans	144,442	144,442	138,441
Net Cash Provided by (used in) Financing Activities	<u>293,610</u>	<u>(206,389)</u>	<u>(196,212)</u>
Net Increase (Decrease) in Cash Held	<u>359,484</u>	<u>(942,064)</u>	<u>568,524</u>
Cash at Beginning of Year	2,884,079	2,870,171	2,315,555
Cash and Cash Equivalents at the End of the Year	15 <u>3,243,563</u>	<u>1,928,107</u>	<u>2,884,079</u>

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

**SHIRE OF PLANTAGENET
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	Note	2018 \$	2018 Budget \$	2017 \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		<u>1,033,076</u>	<u>1,107,370</u>	<u>1,167,942</u>
		1,033,076	1,107,370	1,167,942
Revenue from Operating Activities (excluding rates)				
Governance		64,013	68,020	169,391
General Purpose Funding		1,966,670	1,250,619	2,812,357
Law, Order, Public Safety		219,999	231,770	278,012
Health		93,625	79,400	104,202
Education and Welfare		53,961	55,804	60,135
Community Amenities		553,544	545,200	621,495
Recreation and Culture		334,947	320,524	355,797
Transport		418	26,000	282,299
Economic Services		1,090,213	1,051,520	1,038,458
Other Property and Services		<u>54,932</u>	<u>125,929</u>	<u>315,320</u>
		4,432,322	3,754,786	6,037,466
Expenses from Operating Activities				
Governance		(832,291)	(899,643)	(905,485)
General Purpose Funding		(352,469)	(385,299)	(346,798)
Law, Order, Public Safety		(871,794)	(966,046)	(925,814)
Health		(218,810)	(276,123)	(274,146)
Education and Welfare		(136,047)	(145,346)	(142,871)
Community Amenities		(1,420,382)	(1,516,703)	(1,589,461)
Recreation and Culture		(2,848,814)	(3,218,648)	(3,060,768)
Transport		(6,778,614)	(5,305,735)	(5,770,840)
Economic Services		(1,872,266)	(1,952,618)	(1,841,459)
Other Property and Services		<u>(84,772)</u>	<u>(121,743)</u>	<u>(345,858)</u>
		(15,416,259)	(14,787,904)	(15,203,500)
Operating activities excluded from budget				
(Profit) on Asset Disposals	10(a)	(15,283)	(41,889)	(25,194)
Loss on Asset Disposals	10(a)	32,369	189,734	65,649
Movement in Accrued Interest		(1,211)	0	(1,047)
Movement in Deferred Pensioner Rates (Non-Current)		(11,003)	0	(9,871)
Movement in Accrued Salaries and Wages		3,445	0	4,561
Movement in Employee Benefit Provisions		(108,470)	79,359	16,226
Movement in Provisions for Doubtful Debts		0	0	10,288
Depreciation on Assets	10(b)	<u>5,995,673</u>	<u>6,028,177</u>	<u>6,112,213</u>
Amount attributable to Operating Activities		5,895,520	6,255,381	6,172,825
INVESTING ACTIVITIES				
Non-operating Grants, Subsidies and Contributions		1,843,626	1,622,621	2,610,222
Proceeds from Disposal of Assets	10(a)	133,764	290,182	195,657
Purchase Property, Plant and Equipment	8(b)	(1,300,279)	(2,356,419)	(1,944,966)
Purchase and Construction of Infrastructure	9(b)	<u>(2,590,222)</u>	<u>(2,621,310)</u>	<u>(3,811,335)</u>
Amount attributable to Investing Activities		(1,913,111)	(3,064,926)	(2,950,422)
FINANCING ACTIVITIES				
Proceeds from New Debentures	13(a)	500,000	0	0
Repayment of Debentures	13(a)	(350,832)	(350,832)	(334,653)
Proceeds from Self-Supporting Loans	13(a)	144,442	144,442	138,441
Transfers to Reserves (Restricted Assets)	5	(943,440)	(943,324)	(1,035,134)
Transfers from Reserves (Restricted Assets)	5	<u>741,095</u>	<u>1,148,777</u>	<u>562,966</u>
Amount attributable to Financing Activities		91,265	(937)	(668,380)
Surplus (deficiency) before General Rates		<u>(5,877,187)</u>	<u>(6,736,230)</u>	<u>(5,444,069)</u>
Total Amount Raised from General Rates	21	<u>6,744,149</u>	<u>6,736,230</u>	<u>6,477,145</u>
Net Current Assets at June 30 C/Fwd - Surplus / (Deficit)	22	<u>866,962</u>	<u>(0)</u>	<u>1,033,076</u>

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

1. BASIS OF PREPARATION

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

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

The Local Government (Financial Management) Regulations 1996 take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or any other sporting or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 24 to these financial statements.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

2. REVENUE AND EXPENSES

(a) Revenue	2018	2018	2017
	Actual	Budget	Actual
	\$	\$	\$
Other revenue			
Reimbursements and recoveries	235,767	303,342	392,073
Other	103,448	53,200	114,350
	<u>339,215</u>	<u>356,542</u>	<u>506,423</u>
Fees and Charges			
Governance	1,116	3520	3,489
General purpose funding	36,169	90470	34,380
Law, order, public safety	18,958	23000	16,938
Health	93,625	79350	78,778
Education and welfare	24,251	25300	25,307
Community amenities	544,495	544200	620,445
Recreation and culture	184,444	191005	200,596
Transport	418	0	1,200
Economic services	879,091	881800	839,702
Other property and services	13,116	44760	274,684
	<u>1,795,683</u>	<u>1,883,405</u>	<u>2,095,519</u>

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Grant revenue

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

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Operating grants, subsidies and contributions			
General purpose funding	1,757,377	1,026,949	2,615,270
Governance	0	52,500	0
Law, order, public safety	137,438	208,770	154,652
Health	0	50	0
Education & Welfare	0	30,504	0
Community Amenities	0	1,000	0
Recreation and culture	59,082	129,518	70,284
Transport	0	25,000	281,099
Economic services	157,148	124,000	128,396
Other Property & Services	0	45,000	0
	2,111,045	1,643,291	3,249,701
Non-Operating grants, subsidies and contributions			
Law, order, public safety	184,911	188,987	520,454
Recreation and culture	378,905	388,887	503,031
Transport	1,279,810	1,044,747	1,586,737
	1,843,626	1,622,621	2,610,222
Total grants, subsidies and contributions	3,954,671	3,265,912	5,859,923

SIGNIFICANT ACCOUNTING POLICIES

Grants, Donations and Other Contributions

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

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over

Grants, Donations and Other Contributions (Cont'd)

a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 20. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operations.

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Interest Earnings			
- Loans receivable - clubs / institutions	31,333	32,197	38,329
- Reserve funds	63,280	55,000	60,434
- Other funds	17,106	12,000	10,393
Other Interest Revenue (<i>refer Note 21(c)</i>)	59,438	67,000	51,493
	171,157	166,197	160,649

2. REVENUE AND EXPENSES (Continued)

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FOR THE YEAR ENDED 30 JUNE 2018

3. CASH AND CASH EQUIVALENTS

	NOTE	2018	2017
		\$	\$
Unrestricted		906,696	749,557
Restricted		2,336,867	2,134,522
		<u>3,243,563</u>	<u>2,884,079</u>

The following restrictions have been imposed by regulations or other externally imposed requirements:

Employee Reserve	5	116,193	88,380
Plant Replacement Reserve	5	841,962	798,170
Drainage and Water Management Reserve	5	82,346	80,352
Waste Management Reserve	5	124,311	148,057
Computer Software/Hardware Upgrade Reserve	5	31,349	20,590
Mount Barker Regional Saleyards Capital Improvements Reserve	5	215,872	180,112
Mount Barker Regional Saleyards Operating Loss Reserve	5	257,702	173,682
Shire Development and Building Improvements Reserve	5	115,692	112,891
Outstanding Land Resumptions Reserve	5	36,871	35,978
Natural Disaster Reserve	5	2,336	41,556
Plantagenet Medical Centre Reserve	5	283,778	202,407
Spring Road Roadworks Reserve	5	53,780	52,478
Mount Barker Swimming Pool Revitalisation Reserve	5	6,857	96,496
Hockey Ground Carpet Replacement	5	37,383	18,478
Community Resource Centre Building Reserve	5	14,963	7,391
Museum Complex Shingle Roof Reserve	5	69,433	67,752
Standpipe Reserve	5	947	9,752
Paths and Trails Reserve	5	20,496	0
Capital Improvements and Major Refurbishments Reserve	5	24,596	0
		<u>2,336,867</u>	<u>2,134,522</u>

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Cash and cash equivalents (Cont'd)

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

4. FINANCIAL ASSETS

Other Financial Assets

Investment in Mount Barker Co-operative shares
- shareholding of 8,320 shares at cost

2018	2017
\$	\$
4,692	4,692
4,692	4,692

SIGNIFICANT ACCOUNTING POLICIES

(a) Classification and subsequent measurement

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

(ii) Held-to-maturity investments

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

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

(iii) Available-for-sale financial assets

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

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

(b) Impairment

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

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

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

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

SIGNIFICANT ACCOUNTING POLICIES

Impairment (Continued)

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

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

(a) the amount in which the financial asset or financial liability is measured at initial recognition;

(b) less principal repayments and any reduction for impairment; and

(c) plus or minus the cumulative amortisation of the difference, (if any), between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

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

Derecognition

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

5. RESERVES - CASH BACKED

	Actual 2018 Opening Balance	Actual 2018 Transfer to	Actual 2018 Transfer (from)	2018 Actual	Budget 2018 Opening Balance	Budget 2018 Transfer to	Budget 2018 Transfer (from)	Budget 2018 Closing Balance	Actual 2017 Opening Balance	Actual 2017 Transfer to	Actual 2017 Transfer (from)	Actual 2017 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlements reserve	88,380	27,813	0	116,193	88,158	27,079	0	115,237	71,690	27,379	(10,689)	88,380
Plant replacement reserve	798,170	449,049	(405,257)	841,962	749,800	477,682	(824,227)	403,255	645,679	539,032	(386,541)	798,170
Drainage and water management reserve	80,352	1,994	0	82,346	80,090	1,420	0	81,510	78,274	2,078	0	80,352
Waste management reserve	148,057	3,254	(27,000)	124,311	147,573	2,616	0	150,189	144,228	3,829	0	148,057
Computer software/hardware upgrade reserve	20,590	10,759	0	31,349	20,986	10,578	0	31,564	50,887	785	(31,082)	20,590
Mount Barker Regional Saleyards capital improvements reserve	180,112	122,682	(86,922)	215,872	180,253	123,598	(179,550)	124,301	138,473	89,290	(47,651)	180,112
Mount Barker Regional Saleyards operating loss reserve	173,682	84,020	0	257,702	172,923	83,334	0	256,257	113,190	60,492	0	173,682
Shire development and building improvements reserve	112,891	2,801	0	115,692	99,068	1,756	0	100,824	176,112	23,782	(87,003)	112,891
Outstanding land resumptions reserve	35,978	893	0	36,871	35,860	636	(30,000)	6,496	35,047	931	0	35,978
Natural disaster reserve	41,556	40,780	(80,000)	2,336	41,008	41,552	0	82,560	212	41,344	0	41,556
Plantagenet medical centre reserve	202,407	81,371	0	283,778	201,775	79,614	0	281,389	125,441	76,966	0	202,407
Spring Road roadworks reserve	52,478	1,302	0	53,780	52,307	927	0	53,234	51,121	1,357	0	52,478
Mount Barker swimming pool revitalisation reserve	96,496	33,277	(122,916)	6,857	95,968	34,362	(95,000)	35,330	32,000	64,496	0	96,496
Hockey ground carpet replacement	18,478	18,905	0	37,383	18,356	18,697	0	37,053	0	18,478	0	18,478
Community resource centre building reserve	7,391	7,572	0	14,963	7,342	7,489	0	14,831	0	7,391	0	7,391
Museum complex shingle roof reserve	67,752	1,681	0	69,433	67,305	1,193	0	68,498	0	67,752	0	67,752
Standpipe reserve	9,752	10,195	(19,000)	947	9,688	10,378	(20,000)	66	0	9,752	0	9,752
Paths and trails reserve	0	20,496	0	20,496	0	20,413	0	20,413	0	0	0	0
Capital improvements and major refurbishments reserve	0	24,596	0	24,596	0	0	0	0	0	0	0	0
	2,134,522	943,440	(741,095)	2,336,867	2,068,460	943,324	(1,148,777)	1,863,007	1,662,354	1,035,134	(562,966)	2,134,522

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

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

Name of reserve	Anticipated date of use	Purpose of the reserve
Employee entitlements reserve	Ongoing	To fund sick, annual and long service leave entitlements for former staff and unplanned payments of annual leave and long service leave
Plant replacement reserve	Ongoing	To fund the purchase of vehicles, plant and machinery
Drainage and water management reserve	Ongoing	To fund the purchase of land for drainage purposes
Waste management reserve	Ongoing	To fund waste management infrastructure and major items of associated plant and equipment
Computer software/hardware upgrade reserve	Ongoing	To fund the upgrade of business system software and hardware with latest versions and additional functionality
Mount Barker Regional Saleyards capital improvements reserve	Ongoing	To fund capital works and purchases at the Mount Barker Regional Saleyards
Mount Barker Regional Saleyards operating loss reserve	Ongoing	To retain a proportion of Saleyards operating surpluses to fund operating deficits
Shire development and building improvements reserve	Ongoing	To fund planned major building renewal projects
Outstanding land resumptions reserve	Ongoing	To fund old / outstanding obligations To fund land resumptions associated with road realignments and the like
Natural disaster reserve	Ongoing	To fund the Council's proportion of natural disaster events in the Shire of Plantagenet
Plantagenet medical centre reserve	Ongoing	To fund the renewal, refurbishment and improvements to the Plantagenet Medical Centre
Spring Road roadworks reserve	Ongoing	To fund the construction of roadworks in Spring Road, Porongurup as required by the relevant subdivision condition
Mount barker swimming pool revitalisation reserve	Ongoing	To fund planning and capital works associated with the revitalisation of the Mount Barker Memorial Swimming Pool
Hockey ground carpet replacement	Ongoing	To contribute towards the planned replacement of carpet at the Sounness Park Hockey Ground
Community resource centre building reserve	Ongoing	To contribute to the maintenance, renewal, refurbishment and improvements to the Mount Barker Community Resource Centre
Museum complex shingle roof reserve	Ongoing	To fund the renewal of shingle roofs on buildings at the Mount Barker Historical Museum complex
Standpipe reserve	Ongoing	To fund the repair, renewal and upgrade of water standpipes
Paths and trails reserve	Ongoing	To fund the development of new pathways, cycleway infrastructure and trails
Capital improvements and major refurbishments reserve	Ongoing	To fund new, improvements or refurbishments to existing Shire buildings and / or infrastructure

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

6. TRADE AND OTHER RECEIVABLES

	2018	2017
	\$	\$
Current		
Rates outstanding	419,667	409,509
Sundry debtors	159,970	175,327
Other receivables	7,320	7,320
GST receivable	50,609	23,085
Loans - clubs / institutions	123,777	144,442
Provision for doubtful debts	(10,288)	(10,288)
	<u>751,055</u>	<u>749,395</u>
Non-current		
Rates outstanding - pensioners	80,658	69,655
Loans - clubs / institutions	470,555	594,331
	<u>551,213</u>	<u>663,986</u>

Information with respect to the impairment or otherwise of the totals of rates outstanding and rates outstanding and sundry debtors is as follows:

Rates outstanding

Includes:

- 1 to 5 years	414,439	406,431
- more than 5 years	5,228	3,078
	<u>419,667</u>	<u>409,509</u>
Impaired	16,680	0

Sundry debtors

Includes:

- up to one month	146,777	164,908
- 1 - 3 months	1,788	7,054
- 3 months to one year	7,790	1,705
- 1 to 5 years	3,615	1,660
- more than 5 years	0	0
	<u>159,970</u>	<u>175,327</u>
Impaired	10,228	10,228

SIGNIFICANT ACCOUNTING POLICIES

Trade and Other receivables

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

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

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

Classification and subsequent measurement

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

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

7. INVENTORIES

Current

Fuel and materials

	2018	2017
	\$	\$
	49,154	43,452
	<u>49,154</u>	<u>43,452</u>

SIGNIFICANT ACCOUNTING POLICIES

General

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

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

Land Held for Sale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Land Held for Sale (Cont'd)

Finance costs and holding charges incurred after development is completed are expensed.

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

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
8(a) PROPERTY, PLANT AND EQUIPMENT		
Land and buildings		
Land - freehold land at:		
- Independent valuation 2017 - level 2	3,065,500	3,065,500
- Independent valuation 2017 - level 3	1,320,000	1,320,000
- Additions after valuation - cost	43,125	0
	<u>4,428,625</u>	<u>4,385,500</u>
Land vested in and under the control of the Council at:		
- Independent valuation 2017 - level 3	2,045,000	2,045,000
	<u>2,045,000</u>	<u>2,045,000</u>
	<u>6,473,625</u>	<u>6,430,500</u>
Buildings - Non-specialised at:		
- Independent valuation 2017 - level 2	671,000	671,000
- Independent valuation 2017 - level 3	2,137,600	2,137,600
- Additions after valuation - Cost	52,647	0
Less: accumulated depreciation	(130,247)	-
	<u>2,731,000</u>	<u>2,808,600</u>
Buildings - Specialised at:		
- Independent valuation 2017 - level 3	25,965,640	25,965,640
- Management valuation 2017 - level 3	21,792	21,792
- Additions after valuation - Cost	657,034	0
Less: accumulated depreciation	(939,250)	0
	<u>25,705,216</u>	<u>25,987,432</u>
	<u>28,436,216</u>	<u>28,796,032</u>
Total Land and Buildings	<u>34,909,841</u>	<u>35,226,532</u>
Furniture and equipment at:		
- Management valuation 2016 - Level 3	949,001	736,110
- Additions after valuation - Cost	8,990	212,891
Less: accumulated depreciation	(126,664)	(57,462)
	<u>831,327</u>	<u>891,539</u>
Plant and equipment at:		
- Independent valuation 2016 - Level 2	4,923,550	4,923,550
- Management valuation 2016 - Level 3	814,212	814,212
- Additions after valuation - Cost	1,490,706	1,187,677
Less: accumulated depreciation	(1,114,408)	(579,791)
	<u>6,114,060</u>	<u>6,345,648</u>
Total property, plant and equipment	<u>41,855,228</u>	<u>42,463,719</u>

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Movements in Carrying Amounts

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

	Land - freehold land	Land - vested in and under the control of the Council	Total land	Buildings - non- specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	4,733,696	2,045,000	6,778,696	2,477,371	37,011,676	39,489,047	46,267,743	736,110	6,008,758	53,012,611
Additions	43,125	0	43,125	6,155	495,117	501,272	544,397	212,891	1,187,678	1,944,966
Disposals	0	0	0	0	0	0	0	0	(236,112)	(236,112)
Revaluation increments/ (decrements) transferred to revaluation surplus	(391,321)	0	(391,321)	470,355	1,361,271	1,831,626	1,440,305	0	0	1,440,305
Depreciation (expense)	0	0	0	(136,081)	(1,028,750)	(1,164,831)	(1,164,831)	(57,462)	(614,676)	(1,836,969)
Transfers	0	0	0	(9,200)	(11,851,882)	(11,861,082)	(11,861,082)	0	0	(11,861,082)
Carrying amount at 30 June 2017	4,385,500	2,045,000	6,430,500	2,808,600	25,987,432	28,796,032	35,226,532	891,539	6,345,648	42,463,719
Additions	43,125	0	43,125	52,647	657,034	709,681	752,806	8,990	538,483	1,300,279
(Disposals)	0	0	0	0	0	0	0	0	(150,849)	(150,849)
Depreciation (expense)	0	0	0	(130,247)	(939,250)	(1,069,497)	(1,069,497)	(69,202)	(619,222)	(1,757,921)
Carrying amount at 30 June 2018	4,428,625	2,045,000	6,473,625	2,731,000	25,705,216	28,436,216	34,909,841	831,327	6,114,060	41,855,228

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and Buildings					
Land - freehold land	2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2017	Price per hectare / market borrowing rate
Land - vested in and under the control of the Council	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - non-specialised	2/3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - specialised	3	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2017	Price per square metre / market borrowing rate
Furniture and equipment	3	Cost approach using depreciated replacement cost	Management Valuation and Independent Valuer	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Plant and equipment					
- Independent valuation 2016	2	Market approach using recent observable market data for similar vehicles	Independent valuers	June 2016	Market price per item
- Management valuation 2016	3	Cost approach using depreciated replacement cost	Management Valuation	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

9(a) INFRASTRUCTURE

	2018	2017
	\$	\$
Infrastructure - roads		
- Management valuation 2018 - level 3	189,174,000	0
- Management valuation 2015 - level 3	0	192,017,000
- Additions after valuation - cost	1,838,921	5,711,065
Less: accumulated depreciation	<u>(71,536,233)</u>	<u>(76,390,431)</u>
	119,476,688	121,337,634
Infrastructure - footpaths		
- Management valuation 2018 - level 3	2,860,000	0
- Management valuation 2015 - level 3	0	2,327,000
- Additions after valuation - cost	73,088	148,273
Less: accumulated depreciation	<u>(1,002,894)</u>	<u>(1,052,987)</u>
	1,930,194	1,422,286
Infrastructure - drainage		
- Management valuation 2018 - level 3	15,176,000	0
- Management valuation 2015 - level 3	0	15,079,000
- Additions after valuation - cost	418,842	185,988
Less: accumulated depreciation	<u>(4,556,813)</u>	<u>(3,350,138)</u>
	11,038,029	11,914,850
Infrastructure - parks and ovals		
- Management valuation 2018 - level 3	10,306,269	0
- Management valuation 2015 - level 3	0	6,265,559
- Additions after valuation - cost	143,558	2,851,160
Less: accumulated depreciation	<u>(5,014,000)</u>	<u>(4,334,768)</u>
	5,435,827	4,781,951
Infrastructure - other		
- Management valuation 2018 - level 3	23,276,266	0
- Management valuation 2015 - level 3	0	1,450,000
- Additions after valuation - cost	115,813	18,664,593
Less: accumulated depreciation	<u>(10,547,899)</u>	<u>(7,590,308)</u>
	12,844,180	12,524,285
Total infrastructure	<u>150,724,918</u>	<u>151,981,006</u>

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

9. INFRASTRUCTURE (Continued)

(b) Movements in Carrying Amounts

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - other	Total Infrastructure
	\$	\$	\$	\$	\$	\$
Balance at 1 July 2016	121,460,744	1,402,245	11,917,155	5,049,344	754,345	140,583,833
Additions	3,055,421	104,041	158,838	6,116	486,919	3,811,335
Depreciation (expense)	(3,178,531)	(84,000)	(161,143)	(343,462)	(508,108)	(4,275,244)
Transfers	0	0	0	69,952	11,791,130	11,861,082
Carrying amount at 30 June 2017	121,337,634	1,422,286	11,914,850	4,781,950	12,524,286	151,981,006
Additions	1,838,921	73,088	418,842	143,558	115,813	2,590,222
Revaluation increments/ (decrements) transferred to revaluation surplus	(404,633)	527,714	(1,131,850)	785,261	614,951	391,443
Depreciation (expense)	(3,295,234)	(92,894)	(163,813)	(274,942)	(410,870)	(4,237,753)
Carrying amount at 30 June 2018	119,476,688	1,930,194	11,038,029	5,435,827	12,844,180	150,724,918

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

9. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Infrastructure - roads	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Management valuation	June 2018	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks and ovals	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other	3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2018	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs

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

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

**SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018**

10. FIXED ASSETS

SIGNIFICANT ACCOUNTING POLICIES

Fixed Assets

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

Revaluation

The fair value of fixed assets is determined at least every three years in accordance with the regulatory framework. At the end of each period, the valuation is reviewed and where appropriate the fair value is updated to reflect current conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A(2) which requires property, plant and equipment to be shown at fair value.

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

Land Under Control

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

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

Land under Roads

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

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

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

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

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

10. FIXED ASSETS (Continued)

(a) Disposals of Assets

The following assets were disposed of during the year:

	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment								
Governance								
Holden Caprice Sedan - Shire President	13,627	15,909	2,282	0	0	0	0	0
Community amenities								
Isuzu D-Max Crew Cab - Manager Development Services	33,648	30,000	0	(3,648)	35,000	30,000	0	(5,000)
Subaru Forester - Planning Officer	11,798	13,636	1,838	0	14,658	12,000	0	(2,658)
Economic services								
Mitsubishi Triton 4WD - Saleyards Manager	5,053	14,545	9,492	0	6,280	12,000	5,720	0
Public Works Overheads								
Ford PX Ranger XL Dual Cab 3.2L - Gardeners	20,695	15,909	0	(4,786)	0	0	0	0
Isuzu D-Max Ute - Assistant Works Supervisor	24,605	21,365	0	(3,240)	0	0	0	0
Mitsubishi Triton 4WD - Eng Officer (Technical)	14,544	11,818	0	(2,726)	16,903	16,364	0	(539)
Ford PX Ranger - Principal Works Supervisor (not sold)	0	0	0	0	23,570	18,000	0	(5,570)
Mitsubishi Triton - Supervisor Parks & Gardens (not sold)	0	0	0	0	7,889	11,818	3,929	0
Plant Operating								
Mack Hook Lift Truck (T25)	19,288	1,432	0	(17,856)	20,684	10,000	0	(10,684)
Freeport Mounted Roller - Grader Free Roller	4,263	4,150	0	(113)	0	0	0	0
Kanga 524 Digger	3,329	5,000	1,671	0	4,123	7,000	2,877	0
CAT 928H Loader (L11) (not sold)	0	0	0	0	139,660	60,000	0	(79,660)
CAT 924 Front End Loader (not sold)	0	0	0	0	30,637	60,000	29,363	0
Isuzu GIGA Truck (not sold)	0	0	0	0	72,688	25,000	0	(47,688)
DAF FATCF85 Tip Truck (not sold)	0	0	0	0	55,998	25,000	0	(30,998)
Toro Reelmaster 4000D Mower (not sold)	0	0	0	0	9,937	3,000	0	(6,937)
	150,850	133,764	15,283	(32,369)	438,027	290,182	41,889	(189,734)

(b) Depreciation

	2018	2017
	\$	\$
Buildings - non-specialised	130,247	136,081
Buildings - specialised	939,250	1,028,750
Plant and Equipment	619,222	614,676
Furniture and Equipment	69,202	57,462
Infrastructure - roads	3,295,234	3,178,531
Infrastructure - footpaths	92,894	84,000
Infrastructure - drainage	163,813	161,143
Infrastructure - parks and ovals	274,942	343,462
Infrastructure - other	410,869	508,108
	5,995,673	6,112,213

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

10. FIXED ASSETS (Continued)

(b) Depreciation (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

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

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

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

Depreciation Rates

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

Buildings	25-50 years
Furniture and equipment	5 to 25 years
Plant and equipment	7 to 25 years
Sealed roads and streets:	
Pavement formation	Not depreciated
Pavement structure	40 to 70 years
Pavement surface	12 to 35 years
Gravel roads	
Pavement formation	Not depreciated
Pavement structure	12 to 15 years
Surface water channel	50 years
Pathways	30 to 40 years
Water supply piping and drainage systems	50 to 100 years
Parks and reserves:	
Parks and ovals	15 to 50 years
Skate Parks	20 years
Swimming pool	50 years
Other Infrastructure:	
Saleyards Infrastructure	20 to 50 years
Other infrastructure	20 to 45 years

Depreciation (Continued)

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

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

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

11. REVALUATION SURPLUS

	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation Decrement	2018 Total Movement on Revaluation	2018 Closing Balance	2017 Opening Balance	2017 Revaluation Increment	2017 Revaluation Decrement	2017 Total Movement on Revaluation	2017 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and buildings	33,314,890	0	0	0	33,314,890	31,874,585	0	1,440,305	1,440,305	33,314,890
Revaluation surplus - Plant and equipment	1,501,083	0	0	0	1,501,083	1,501,083	0	0	0	1,501,083
Revaluation surplus - Furniture and equipment	312,878	0	0	0	312,878	312,879	0	0	0	312,878
Revaluation surplus - Infrastructure - roads	79,936,051	0	(404,633)	(404,633)	79,531,418	79,936,051	0	0	0	79,936,051
Revaluation surplus - Infrastructure - footpaths	633,440	527,713	0	527,713	1,161,153	633,440	0	0	0	633,440
Revaluation surplus - Infrastructure - drainage	10,845,813	0	(1,131,850)	(1,131,850)	9,713,963	10,845,813	0	0	0	10,845,813
Revaluation surplus - Infrastructure - parks and ovals	0	785,261	0	785,261	785,261	0	0	0	0	0
Revaluation surplus - Infrastructure - other	254,681	614,951	0	614,951	869,632	254,681	0	0	0	254,681
	126,798,836	1,927,925	(1,536,483)	391,442	127,190,278	125,358,531	0	1,440,305	1,440,305	126,798,836

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
12. TRADE AND OTHER PAYABLES		
Current		
Sundry creditors	519,750	234,883
Other creditors	108,430	117,206
GST payable	98,276	23,085
Accrued interest on debentures	6,048	7,259
Accrued salaries and wages	31,748	28,302
	<u>764,252</u>	<u>410,735</u>

SIGNIFICANT ACCOUNTING POLICIES

Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect

Trade and Other Payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

13. INFORMATION ON BORROWINGS

(a) Short Term Borrowings

During the year, authority was granted to the Chief Executive Officer to enter into a short term liquidity lending facility between the Shire of Plantagenet and the Western Australian Treasury Corporation to maintain positive cash flow while undertaking storm damage works. The facility limit is \$1.5 million, terminating on 28 February 2020. A sum of \$500,000.00 was drawn down on 26 June 2018.

	2018	2017
	\$	\$
Unsecured		
WATC - short term facility	500,000	0

(b) Repayments - Borrowings

	Principal 01-Jul-17	New Loans	Principal Repayments Actual	Principal Repayments Budget	Principal 30-Jun-18 Actual	Principal 30-Jun-18 Budget	Interest Repayments Actual	Interest Repayments Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Particulars								
Governance								
New administration centre (90)	1,455,972	0	147,610	147,610	1,308,362	1,308,362	92,991	94,388
Recreation and culture								
Sounness Park (94)	238,626	0	36,087	36,087	202,539	202,539	10,408	10,596
Economic services								
Saleyards roof (95)	227,908	0	22,693	2,269	205,215	250,601	7,545	6,001
	<u>1,922,506</u>	<u>0</u>	<u>206,390</u>	<u>185,966</u>	<u>1,716,116</u>	<u>1,761,502</u>	<u>110,944</u>	<u>110,985</u>

	Principal 01-Jul-17	New Loans	Principal Repayments Actual	Principal Repayments Budget	Principal 30-Jun-18 Actual	Principal 30-Jun-18 Budget	Interest Repayments Actual	Interest Repayments Budget
	\$	\$	\$	\$	\$	\$	\$	\$
Self Supporting Loans								
Health								
Plantagenet Village Homes (93)	713,675	0	119,344	119,344	594,331	594,331	29,392	30,504
Recreation and culture								
Mount Barker Golf Club (91)	25,098	0	25,098	25,098	0	0	1,592	1,693
	<u>738,773</u>	<u>0</u>	<u>144,442</u>	<u>144,442</u>	<u>594,331</u>	<u>594,331</u>	<u>30,984</u>	<u>32,197</u>
	<u>2,661,279</u>	<u>0</u>	<u>350,832</u>	<u>330,408</u>	<u>2,310,447</u>	<u>2,355,833</u>	<u>141,928</u>	<u>143,182</u>

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

Borrowings	2018	2017
	\$	\$
Current	340,898	350,832
Non-current	<u>1,969,549</u>	<u>2,310,447</u>
	<u>2,310,447</u>	<u>2,661,279</u>

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

13. INFORMATION ON BORROWINGS (Continued)

- (c) Unspent Borrowings
Nil

(d) **Undrawn Borrowing Facilities**

Credit Standby Arrangements

	2018	2017
	\$	\$
Bank Overdraft limit	500,000	500,000
Bank Overdraft at Balance Date	0	0
Credit Card limit	20,000	20,000
Credit Card Balance at Balance Date	0	(3,411)
Total Amount of Credit Unused	520,000	516,589

Loan Facilities

Loan Facilities - Current	840,898	350,832
Loan Facilities - Non-Current	1,969,549	2,310,447
Total Facilities in Use at Balance Date	2,810,447	2,661,279

Unused Loan Facilities at Balance Date

WATC - short term facility limit	1,500,000	0
WATC - short term facility Balance at Balance Date	(500,000)	0
Total Loan Facilities Unused	1,000,000	0

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument.

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

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

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.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

14. PROVISIONS

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance as at 1 July 2017			
Current provisions	423,969	506,313	930,282
Non-current provisions	0	87,556	87,556
	<u>423,969</u>	<u>593,869</u>	<u>1,017,838</u>
Additional provisions	302,352	83,399	385,751
Amounts used	(328,233)	(165,989)	(494,222)
Balance as at 30 June 2018	<u>398,088</u>	<u>511,279</u>	<u>909,367</u>
Comprises			
Current provisions	398,088	417,033	815,121
Non-current provisions	0	94,246	94,246
	<u>398,088</u>	<u>511,279</u>	<u>909,367</u>

Annual leave and current long service leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

	Annual Leave	Long Service Leave	Total
	\$	\$	\$
Current Provisions			
Within 12 months of the end of the reporting period	268,901	188,204	457,105
More than 12 months after the end of the reporting period	129,187	228,829	358,016
	<u>398,088</u>	<u>417,033</u>	<u>815,121</u>

SIGNIFICANT ACCOUNTING POLICIES

Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of

Other Long-Term Employee Benefits (Continued)

service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

Provisions

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

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

15. NOTES TO THE STATEMENT OF CASH FLOWS

Reconciliation of Cash

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

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Cash and Cash Equivalents	3,243,563	1,928,107	2,884,079
Reconciliation of net cash provided by Operating activities to net result			
Net Result	(2,396,162)	(2,674,268)	(78,665)
Non-cash flows in net result:			
Depreciation	5,995,673	6,028,177	6,112,213
(Profit) / loss on sale of assets	17,085	147,845	40,455
Changes in Assets and Liabilities:			
(Increase) / decrease in receivables	(33,329)	(291,896)	823,901
(Increase) / decrease in inventories	(5,702)	13,674	2,416
Increase / (decrease) in payables	353,517	203,018	(591,166)
Increase / (decrease) in employee provisions	(108,470)	75,205	16,226
Grants / Contributions for the Development of assets	(1,861,360)	(1,622,621)	(2,714,522)
Net cash From operating activities	1,961,252	1,879,134	3,610,858

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

16. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2018	2017
	\$	\$
Governance	5,240,739	5,292,960
Law, Order, Public Safety	4,434,344	4,541,735
Education and Welfare	830,948	853,689
Community Amenities	3,354,053	3,303,916
Recreation and Culture	23,736,543	22,745,475
Transport	132,444,911	134,674,770
Economic Services	13,643,609	13,610,690
Other Property and Services	8,895,000	9,421,489
Unallocated	4,599,677	4,345,605
	197,179,824	198,790,329

17. CONTINGENT LIABILITIES

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

18. CAPITAL COMMITMENTS

(a) Capital Expenditure Commitments

	2018	2017
	\$	\$
Contracted for:		
- capital expenditure projects	15,585	143,600
- plant and equipment purchases	282,034	0
	297,619	143,600
Payable:		
- not later than one year	297,619	143,600

The capital expenditure projects outstanding at the end of the current reporting period represent lining of walls at Frost Pavillion, brick paving of footpaths in Langton Road and the purchase of two trucks (Izuzu GIGA 455 and Isuzu FRR 107-210). The prior year commitment was for the stage two renovations to the Kendenup Agricultural Hall.

(b) Operating Lease Commitments

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

Payable:		
- not later than one year	38,562	27,785
- later than one year but not later than five years	25,147	38,308
	63,709	66,093

SIGNIFICANT ACCOUNTING POLICIES

Leases

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

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

Leases (Continued)

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses on a straight line basis over the lease term.

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

19. RELATED PARTY TRANSACTIONS

Elected Members' Remuneration

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

	2018	2018 Budget	2017
	\$	\$	\$
President's Allowance	6,088	6,630	6,018
Deputy President's Allowance	1,522	1,658	1,641
Elected Members' Sitting Fees	77,195	79,580	79,337
Travelling Allowance	1,507	4,000	1,091
Other Allowances and Indirects	19,532	20,000	20,553
Conferences and Training	9,902	30,000	21,660
	115,746	141,868	130,300

Key Management Personnel (KMP) Compensation Disclosure

	2018	2017
	\$	\$
The total of remuneration paid to KMP of the Shire during the year are as follows:		
Short-term employee benefits	714,422	719,302
Post-employment benefits	90,262	91,531
Other long-term benefits	18,017	24,042
	822,701	834,875

Short-term employee benefits

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

Post-employment benefits

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

Other long-term benefits

These amounts represent long service benefits accruing during the year.

Transactions with related parties

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

	2018	2017
	\$	\$
Associated companies / individuals:		
Sale of goods and services	2,579	346
Purchase of goods and services	188,367	140,530

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

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

ii. Entities subject to significant influence by the Shire

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

20. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening Balance ⁽¹⁾ 1-Jul-16 \$	Received ⁽²⁾ 2016/2017 \$	Expended ⁽³⁾ 2016/2017 \$	Closing Balance ⁽¹⁾ 30-Jun-17 \$	Received ⁽²⁾ 2017/2018 \$	Expended ⁽³⁾ 2017/2018 \$	Closing Balance 30-Jun-18 \$
Education and Welfare							
- Early Learning and Development Feasibility Project	14,800	0	(14,800)	0	0	0	0
Recreation and Culture							
- Storm Water Harvesting - Frost Park	38,779	0	(38,779)	0	0	0	0
Transport							
- Roads to Recovery Grants	198,779	0	(198,779)	0	0	0	0
Economic Services							
- Roof Over Dirt Pens - Saleyards	52,950	0	(52,950)	0	0	0	0
Total	305,308	0	(305,308)	0	0	0	0

Notes:

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

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

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

SHIRE OF PLANTAGENET
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21. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	Original Rateable Value	Rate Revenue	Interim Rates	Back Rates	Total Revenue	Total 2017 Revenue	Budget Rate Revenue	Budget Interim Rate	Budget Back Rate	Budget Total Revenue
			\$	\$	\$	\$	\$		\$	\$	\$	\$
General Rate												
Gross Rental Valuations												
GRV - Mount Barker Townsite	11.3622	816	10,307,155	1,171,120	7,171	0	1,178,291	1,116,904	1,171,120	0	0	1,171,120
GRV - Strata Title	11.3622	10	114,556	13,016		0	13,016	12,716	13,016	0	0	13,016
GRV - Rural Townsites	11.3622	187	1,788,020	203,159	5,840	0	208,999	195,541	203,158	0	0	203,158
GRV - Rural	11.3622	46	1,224,300	139,107	(30)	0	139,077	137,656	139,108	0	0	139,108
Unimproved Valuations						0						
UV - Rural	0.85458	1,324	496,014,000	4,238,837	801	0	4,239,638	4,133,644	4,238,838	0	0	4,238,838
Sub-Totals		2,383	509,448,031	5,765,239	13,782	0	5,779,021	5,596,461	5,765,240	0	0	5,765,240
Minimum Payment	Minimum											
Gross Rental Valuations	\$											
GRV - Mount Barker Townsite	890	228	1,137,546	202,920		0	202,920	187,816	202,920	0	0	202,920
GRV - Strata Title	890	82	162,900	72,980		0	72,980	70,520	72,980	0	0	72,980
GRV - Rural Townsites	890	344	809,281	306,160	(3,409)	0	302,751	296,608	306,160	0	0	306,160
GRV - Rural	890	28	154,185	24,920		0	24,920	22,221	24,920	0	0	24,920
Unimproved Valuations						0						
UV - Rural	890	396	33,143,600	352,440	3,626	0	356,066	291,547	352,440	0	0	352,440
UV - Mining	890	10	118,844	8,900	(3,409)	0	5,491	11,972	11,570	0	0	11,570
Sub-Totals		1,088	35,526,356	968,320	(3,192)	0	965,128	880,684	970,990	0	0	970,990
Total amount raised from general rate		3,471	544,974,387	6,733,559	10,590	0	6,744,149	6,477,145	6,736,230	0	0	6,736,230

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

21. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions and Write-Offs

	Type	Disc %	2018 Actual	2018 Budget	2017 Actual
			\$	\$	\$
General rates	Write-Off	N/A	58	0	22

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

(c) Interest Charges and Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge	Instalment Plan Interest Rate	Unpaid Rates Interest Rate
		\$	%	%
Option One				
Single full payment	21-Aug-17	0.00	0.0%	9.0%
Option Two				
First Instalment	21-Aug-17	0.00	0.0%	9.0%
Second Instalment	08-Jan-18	7.50	5.5%	9.0%
Option Three				
First Instalment	21-Aug-17			
Second Instalment	23-Oct-17	7.50	5.5%	9.0%
Third Instalment	08-Jan-18	7.50	5.5%	9.0%
Fourth Instalment	12-Mar-18	7.50	5.5%	9.0%

	2018 Actual	2018 Budget	2017 Actual
	\$	\$	\$
Interest on unpaid rates	37,460	45,000	32,065
Interest on instalment plans	21,978	22,000	19,428
Charges on Instalment Plans	15,930	15,000	15,668
	75,368	82,000	67,161

SHIRE OF PLANTAGENET
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FOR THE YEAR ENDED 30 JUNE 2018

22. NET CURRENT ASSETS

Composition of net current assets

	2018 (30 June 2018 Carried Forward)	2018 (1 July 2017 Brought Forward)	2017 (30 June 2017 Carried Forward)
	\$	\$	\$
Surplus/(Deficit) 1 July 2017 Brought Forward	866,962	1,033,076	1,033,076
CURRENT ASSETS			
Cash and Cash Equivalents			
Unrestricted	906,696	749,557	749,557
Restricted	2,336,867	2,134,522	2,134,522
Receivables			
Rates Outstanding	419,668	409,509	409,509
Sundry Debtors	167,291	182,647	182,647
GST Receivable	50,609	23,085	23,085
Loans receivable - Clubs / Institutions	123,778	144,442	144,442
Inventories	49,154	43,452	43,452
LESS: CURRENT LIABILITIES			
Trade and Other Payables			
Sundry Creditors	(726,456)	(375,174)	(375,174)
	3,327,607	3,312,040	3,312,040
Adjustments			
Less: Reserves - Restricted Cash	(2,336,867)	(2,134,522)	(2,134,522)
Less: Loans receivable - Clubs / Institutions	(123,777)	(144,442)	(144,442)
Adjusted Net Current Assets - Surplus/(Deficit)	866,962	1,033,076	1,033,076

Difference:

There was no difference between the Surplus/(Deficit) 1 July 2017 Brought Forward position used in the 2018 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2017 audited financial report.

SHIRE OF PLANTAGENET
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FOR THE YEAR ENDED 30 JUNE 2018

23. FINANCIAL RISK MANAGEMENT

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

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

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

The Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2018	2017	2018	2017
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	3,243,563	2,884,079	3,243,563	2,884,079
Receivables	1,302,268	1,413,381	1,302,268	1,413,381
Available for Sale Financial Assets (Shares)	4,692	4,692	4,692	4,692
	<u>4,550,523</u>	<u>4,302,152</u>	<u>4,550,523</u>	<u>4,302,152</u>
Financial Liabilities				
Payables	764,251	410,735	764,251	410,735
Borrowings	2,374,156	2,727,372	2,523,815	2,902,753
	<u>3,138,407</u>	<u>3,138,107</u>	<u>3,288,066</u>	<u>3,313,488</u>

Fair value is determined as follows:

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

23. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

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

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

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

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

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

	2018	2017
	\$	\$
Impact of a 10% ⁽¹⁾ movement in price of investments:		
- Equity	469	469
- Statement of Comprehensive Income	469	469
Impact of a 1% ⁽¹⁾ movement in interest rates on cash and investments:		
- Equity	46,091	37,440
- Statement of Comprehensive Income	46,091	37,440

Notes:

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

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

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

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

The Council makes suitable provision for doubtful receivables as required.

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

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

	2018	2017
	%	%
Percentage of rates and annual charges		
- Current	0.00%	0.00%
- Overdue	100.00%	100.00%
Percentage of other receivables		
- Current	91.81%	90.35%
- Overdue	8.19%	9.65%

SHIRE OF PLANTAGENET
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23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables and borrowings

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

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

	Due Within 1 Year	Due Between 1 and 5 Years	Due After 5 Years	Total Contractual Cash Flows	Carrying Values
	\$	\$	\$	\$	\$
<u>2018</u>					
Payables	764,251	0	0	764,251	764,251
Borrowings	477,439	1,730,843	549,814	2,758,096	2,310,447
	1,241,690	1,730,843	549,814	3,522,347	3,074,698
<u>2017</u>					
Payables	410,735	0	0	410,735	410,735
Borrowings	477,439	1,803,437	928,080	3,208,956	2,727,372
	888,174	1,803,437	928,080	3,619,691	3,138,107

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

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

	<1 Year	>1<2 Years	>2<3 Years	>3<4 Years	>4<5 Years	>5 Years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
<u>Year Ended 30 June 2018</u>								
Borrowings								
Fixed rate								
Debentures	0	0	0	0	796,870	1,513,577	2,310,447	4.82%
Weighted Average Effective Interest Rate	N/A	N/A	N/A	N/A	3.72%	5.40%	4.82%	
<u>Year Ended 30 June 2017</u>								
Borrowings								
Fixed rate								
Debentures	25,098	0	0	0	0	2,636,180	2,661,278	4.81%
Weighted Average Effective Interest Rate	7.26%	N/A	N/A	N/A	N/A	4.79%	4.81%	

SHIRE OF PLANTAGENET
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24. TRUST FUNDS

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

Particulars	1 July 2017	Amounts Received	Amounts Paid	30 June 2018
	\$	\$	\$	\$
Feral Pig Eradication Committee	123,931	0	(14,636)	109,295
Contribution - Public Open Space	97,992	0	0	97,992
Contribution - Roadworks	0	0	0	0
Bonds - Planning Advertising	2,000	2,000	(1,000)	3,000
Bonds - Relocatable Dwelling	25,000	40,000	(50,000)	15,000
Bonds - Extractive Industries	8,000	0	(6,000)	2,000
Bonds - Road Construction Guarantee	2,800	0	(2,800)	0
Bonds - Tree / Garden / Planting	1,757	0	0	1,757
Bonds - Subdivisional	31,920	0	(31,920)	0
Bonds - Parking	0	0	0	0
Bonds - Footpath	0	0	0	0
Bonds - Other	161,556	328,168	(132,100)	357,624
Bonds - Councillor Nomination	0	480	(480)	0
	454,956	370,648	(238,936)	586,668

SHIRE OF PLANTAGENET
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25. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE PERIODS

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

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

	Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i)	AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Council, it is not anticipated the Standard will have any material effect.
(ii)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2019	<p>This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The effect of this Standard will depend upon the nature of future transactions the Council has with those third parties it has dealings with. It may or may not be significant.</p>
(iii)	AASB 16 Leases	February 2016	1 January 2019	<p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial poition for all leases. Effectively this means the vast majority of operating leases as defined by the current AASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted.</p> <p>Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both depreciation and interest charges. Based on the current number of operating leases held by the Council, the impact is not expected to be significant.</p>

Notes:

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

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25. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE PERIODS (Continued)

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

Notes:

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

Adoption of New and Revised Accounting Standards

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

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

(i)	AASB 2016-4 Amendments to Australian Accounting Standards - Recoverable Amount of Non-Cash-generating Specialised Assets of Not-for-Profit Entities	1 January 2017
(ii)	AASB 2016-7 Amendments to Australian Accounting Standards - Deferral of AASB 15 for Not-for-Profit Entities	1 January 2017

26. SIGNIFICANT ACCOUNTING POLICIES

a) Goods and Services Tax (GST)

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

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

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

b) Current and Non-Current Classification

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

(c) Rounding Off Figures

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

(d) Comparative Figures

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

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

(e) Budget Comparative Figures

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

(f) Superannuation

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

(g) Fair Value of assets and liabilities

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

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

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

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

h) Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

i) Impairment of Assets

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

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

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

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

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

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

SHIRE OF PLANTAGENET
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FOR THE YEAR ENDED 30 JUNE 2018

27. ACTIVITIES / PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service oriented

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of the Council; Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and investments.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer community.	Fire prevention, emergency services, animal control and administration of local laws.
HEALTH	To provide an operational framework for good community health.	Inspection of food outlets and their control, noise control, pest control, immunisation services, inspection of abattoir.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of Child Care Centre, assistance to playgroup, Plantagenet Village Homes and other voluntary services.
COMMUNITY AMENITIES	Provide services required by the community.	Rubbish collection services, cemeteries, public toilets, operation of refuse sites and administration of the Town Planning Scheme.
RECREATION AND CULTURE	To establish and manage infrastructure and resources to assist the social well being of the community.	Operation of community halls and pavilions, ovals, public swimming pool, libraries, art gallery, recreation centre and various reserves. Provision of Mitchell House (Arts Centre).
TRANSPORT	To provide effective and efficient transport infrastructure to the community.	Construction and maintenance of streets, roads and bridges and lighting of streets.
ECONOMIC SERVICES	To promote the Shire and improve its economic wellbeing.	The development of tourism and area promotion. Regulation of building control. Provision of standpipes.
OTHER PROPERTY AND SERVICES	To monitor and control the Council's overheads operating accounts.	Private works, Public works and plant overhead allocations.

SHIRE OF PLANTAGENET
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2018

28. FINANCIAL RATIOS

	2018	2017	2016
Current ratio	0.741	0.962	0.792
Asset consumption ratio	0.538	0.524	0.466
Asset renewal funding ratio	1.022	0.919	0.656
Asset sustainability ratio	0.484	0.684	0.491
Debt service cover ratio	3.851	7.248	3.562
Operating surplus ratio	(0.473)	(0.294)	(0.590)
Own source revenue coverage ratio	0.581	0.602	0.547

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset consumption ratio	$\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$
Debt service cover ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating surplus ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$
Own source revenue coverage ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$

Notes:

Three of the ratios disclosed above were distorted by the early receipt of Financial Assistance Grants. In addition, three of the ratios were impacted by revenue and expenses associated with storm damage re-instatement from two separate events.

	2017/18	2016/17	2015/16
	\$	\$	\$
Amount of Financial Assistance Grant received during the year relating to the subsequent year.	873,871	847,071	0
Amount of Financial Assistance Grant received in prior year relating to the current year.	847,071	0	796,027
Amount of re-imbursement for storm damage received	0	280,508	594,378
Expenditure on storm damage re-instatement	1,422,221	465,991	749,987

If the events detailed above did not occur, the impacted ratios in the 2018, 2017 and 2016 columns above would be as follows:

	2018	2017	2016
Current Ratio	0.973	0.549	0.864
Debt Service Cover Ratio	6.683	7.624	3.903
Operating Surplus Ratio	(0.317)	(0.274)	(0.572)
Own source revenue coverage ratio	0.640	0.621	0.575

INDEPENDENT AUDITOR'S REPORT TO THE COUNCILLORS OF THE SHIRE OF PLANTAGENET REPORT ON THE FINANCIAL REPORT

Opinion

We have audited the accompanying financial report of the Shire of Plantagenet (the Shire), which comprises the Statement of Financial Position as at 30 June 2018, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and the Rate Setting Statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the Statement by Chief Executive Officer.

In our opinion, the financial report of the Shire of Plantagenet:

- a) is based on proper accounts and reports; and
- b) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2018 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

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

Emphasis of Matter – Basis of Preparation

We draw attention to Note 1 to the financial report, which describes the basis of preparation. The financial report has been prepared for the purpose of fulfilling the Shire's financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. Our opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

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

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF THE SHIRE OF PLANTAGENET
REPORT ON THE FINANCIAL REPORT (CONTINUED)**

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

**INDEPENDENT AUDITOR'S REPORT
TO THE COUNCILLORS OF THE SHIRE OF PLANTAGENET
REPORT ON THE FINANCIAL REPORT (CONTINUED)**

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

- a) All required information and explanations were obtained by us.
- b) All audit procedures were satisfactorily completed in conducting our audit.
- c) In my opinion, the asset consumption ratio and the asset renewal ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Plantagenet for the year ended 30 June 2018 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this financial report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial report to confirm the information contained in this website version of the financial report.

MOORE STEPHENS
CHARTERED ACCOUNTANTS



Date: 29 November 2018
Perth, WA

DAVID TOMASI
PARTNER