

Shire of Wiluna

AGENDA



Ordinary Meeting of Council

Wednesday 26 February 2020

Commencing at 12pm

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AGENDA

1. Declaration of Opening and Announcement of Visitors
2. Public Question Time
 - a) Responses to Previous Public Questions taken on Notice
 - b) New Questions
3. Record of Attendance

Cr Jim Quadrio	President
Cr Brodie Sawyer	
Cr Tim Carmody	
Cr Norma Ward	
Cr Ane Koroicure	
Cr Lena Long	

In Attendance:

Warren Olsen	Deputy Chief Executive Officer
Robert Wiles	Manger of Works

a) Apologies and Leave of Absence Previously Approved

Cr Peter Grundy	Deputy President
Colin Bastow	Chief Executive Officer

b) Applications for Leave of Absence**c) Notations of Interest:**

- i. Financial Interest Local Government Act Section 5.60A
- ii. Proximity Interest Local Government Act Section 5.60B
- iii. Interest Affecting Impartiality Shire of Wiluna Code of Conduct

4. Petitions and Deputations
5. Confirmation of Minutes of Previous Meeting
 - 5.1 That the Minutes of the Ordinary Meeting held on 19 December 2019 be accepted as a true record of the meeting.

<i>Council Decision</i>

MOVED CR

SECONDED CR

CARRIED ... /...

- 5.2 That the Minutes of the Special Council Meeting held on 21 January 2020 be accepted as a true record of the meeting.**

Council Decision

MOVED CR**SECONDED CR****CARRIED ... /...****6. Status Report**

Nil

7. Announcements by the person presiding without discussion**8. Matters for which meeting may be closed**

Agenda Item 12.1.1. Draft RFT 2020-02 Supply of Landscaping & Carport Works for the Shire's Administration Building

Agenda Item 12.1.2. Draft RFT 2020-03 Supply & Erect Patios & Sheds to 5 Staff houses

Agenda Item 12.2.1. Proposed Lease at Wiluna Aerodrome for Aviation Fuel Facility

Agenda Item 12.2.2. CEO's Employment Contract

9. Reports of Officers and Committees**9.1. Works Manager**

Nil

9.2. Deputy Chief Executive Officer**9.2.1. Financial Activity Report – December 2019**

Reporting Officer: Warren Olsen – Deputy CEO

Date of Report: 2 February 2020

Date of Meeting: 26 February 2020

Disclosure of Interest: Nil

Purpose

The purpose of this report is to present the financial activity report for the period ending 31 December 2019.

Background

Section 6.4 of the Local Government Act 1995 requires the CEO to prepare monthly/quarterly financial reports in accordance with the provisions of Regulation 34 and 35 of the Local Government Act (Financial Management) Regulations 1996.

The financial reports, including the Statement of Financial Activity, for the period ended 31 December 2019 is attached to this agenda as Appendix 9.2.1.

Comment

Our accountant, Katherine Crawford, in consultation with the CEO has added informative comments and explanations throughout the monthly financial report which is attached to this agenda as Appendix 9.2.1. The brief comments in this report are intended to bring Councillors' attention to month-to-month changes or matters of special note.

The net current assets as at 31 December were \$14,796,048 (down from \$15,777,387 at the end of November). The Statement of Financial Position (on page 8 of the Appendix) details the composition of this surplus.

Note 6 (on page 20 of the Appendix) shows that:

- outstanding rates debts have fallen from \$722,016 at the end of November to \$687,929 at the end of December. (3rd Instalment payments are due on 28 January 2020).
- Total rates collected to the end of December stands at 87.31%, which is comparable to the percentage of rates collected at this time last year.
- The sundry debtors total has decreased from \$1,192,327 at the end of November to \$1,175,859 at the end of December.

Of the total \$1,175,859 sundry debts owing at the end of December, Main Roads WA accounted for slightly over 98% overall (\$1,156,757). I'm pleased to report that we have received most of the outstanding money in January; in fact, we were overpaid and have had to repay more than \$1.08M.

Note 7 (on page 21 of the Appendix) shows that the budget adopted unrealistically-high interest earnings on reserve investments. With 50% of the year elapsed, interest earnings on reserves are only about 22% of the budgeted interest revenue. There have only been relatively small transfers out of reserves, so the overestimation must have either been based on interest earnings in previous years (when interest rates were higher) or on an overly optimistic view of interest rate movements.

In any case, interest earnings need to be adjusted downward in the current half-year budget review.

Overdraft facility

Only intra-day use has been made of the overdraft facility during the reporting period (ie. the balance at the end of each day remained at \$0).

The facility has continued to prove very useful for intra-day use, facilitating the payment of creditors and the rebalancing of our investment portfolio without the delay of waiting for investment redemptions to become available in our Municipal Account.

Consultation

Nil

Statutory Environment

Local Government (Financial Management) Regulations 1996 – Regulations 34-35.

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Specific financial implications are outlined in the Statement of Financial Activity.

Strategic Implications

Effective governance and administration of Shire's services and prudent financial management underpin the ability of the Shire to effectively deliver services and programmes.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation

MOVED CR**SECONDED CR**

That the financial reports (including the Statement of Financial Activity) for the period ended 31 December 2019 be received and noted.

CARRIED.../...

9.2.2. Financial Activity Report – January 2020
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Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	18 February 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present the financial activity report for the period ending 31 January 2020.

Background

Section 6.4 of the Local Government Act 1995 requires the CEO to prepare monthly/quarterly financial reports in accordance with the provisions of Regulation 34 and 35 of the Local Government Act (Financial Management) Regulations 1996.

The financial reports, including the Statement of Financial Activity, for the period ended 31 January 2020 is attached to this agenda as Appendix 9.2.2.

Comment

Our accountant, Katherine Crawford, has added informative comments and explanations throughout the monthly financial report which is attached to this agenda as Appendix 9.2.2. The brief comments in this report are intended to bring Councillors' attention to month-to-month changes or matters of special note.

The net current assets as at 31 January were \$14,443,622 (slightly down from \$14,796,048 at the end of December). The Statement of Financial Position (on page 8 of the Appendix) details the composition of this surplus.

Note 6 (on page 20 of the Appendix) shows that:

- outstanding rates debts have fallen from \$687,929 at the end of December to \$441,142 at the end of January (largely due to receiving 3rd Instalment payments which were due on 28 January 2020).
- Total rates collected to the end of January stands at 91.88%, which is comparable to the percentage of rates collected at this time last year.
- The sundry debtors total has decreased from \$1,175,859 at the end of December to \$44,535 at the end of January, due mainly to payment by Main Roads WA of \$1,113,296 in outstanding claims.

Overdraft facility

Only intra-day use has been made of the overdraft facility during the reporting period (ie. the balance at the end of each day remained at \$0).

The facility has continued to prove very useful for intra-day use, facilitating the payment of creditors and the rebalancing of our investment portfolio without the delay of waiting for investment redemptions to become available in our Municipal Account.

Consultation

Nil

Statutory Environment

Local Government (Financial Management) Regulations 1996 – Regulations 34-35.

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Specific financial implications are outlined in the Statement of Financial Activity.

Strategic Implications

Effective governance and administration of Shire's services and prudent financial management underpin the ability of the Shire to effectively deliver services and programmes.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation

MOVED CR

SECONDED CR

That the financial reports (including the Statement of Financial Activity) for the period ended 31 January 2020 be received and noted.

CARRIED.../...

9.2.3. Accounts Paid by Delegated Authority – December 2019

Reporting Officer: Warren Olsen – Deputy CEO
Date of Report: 2 February 2020
Date of Meeting: 26 February 2020
Disclosure of Interest: Nil

Purpose

The purpose of this report is to present the list of accounts paid by delegated authority of the Chief Executive Officer during December 2019.

Background

The list of accounts paid during the period 1 December to 31 December 2019 is attached to this agenda as Appendix 9.2.3.

Comment

Payments in December were approximately \$694,489, which is substantially less than the payments made during November (\$1,784,269). Although there was a substantial progress payment due in December to the contractor in respect of the Wotton Street Enhancement project, the invoice arrived too late to be paid before the Christmas-New Year office closure.

Consultation

Nil

Statutory Environment

Sub-regulation 13 (1) of the Local Government (Financial Management) Regulations 1996 requires that a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

- (a) the payee's name; and
- (b) the amount of the payment; and
- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.

Sub-regulation 13 (3) of the Local Government (Financial Management) Regulations 1996 provides that such a list is to be:

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR**SECONDED CR**

That the list of accounts paid by authority for the period 1 December 2019 to 31 December 2019, totalling \$694,489.10, be received and noted.

CARRIED.../...

9.2.4. Accounts Paid by Delegated Authority – January 2020

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	5 February 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present the list of accounts paid by delegated authority of the Chief Executive Officer during January 2019.

Background

The list of accounts paid during the period 1 January to 31 January 2019 is attached to this agenda as Appendix 9.2.4.

Comment

Payments in January were approximately \$579,296, which is a little less than the payments made during December (\$694,489).

Consultation

Nil

Statutory Environment

Sub-regulation 13 (1) of the Local Government (Financial Management) Regulations 1996 requires that a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

- (a) the payee's name; and
- (b) the amount of the payment; and
- (c) the date of the payment; and
- (d) sufficient information to identify the transaction.

Sub-regulation 13 (3) of the Local Government (Financial Management) Regulations 1996 provides that such a list is to be:

- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
- (b) recorded in the minutes of that meeting.

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY***Officer Recommendation*****MOVED CR****SECONDED CR**

That the list of accounts paid by authority for the period 1 January 2019 to 31 January 2019, totalling \$579,295.51, be received and noted.

CARRIED.../...

9.2.5. Financial Investments – December 2019

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	26 January 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present to the Council information regarding the financial investments as at 31 December 2019.

Background

The Shire of Wiluna's policy no. 2.21 - Financial Investment Policy requires that a monthly report is to be presented to the Council "detailing the performance of all investments". Further, it requires that an investment register is to be maintained.

The investments of both reserve accounts and non-reserve municipal funds as at 31 December 2019 are presented as Appendix 9.2.5.

Comment

The Reserve Bank of Australia (RBA) Board again held the official overnight rate steady at its meeting on 3 December 2019.

However, our interest earnings are expected to continue to decline as older term deposits (established when interest rates were higher than they are currently) mature and are replaced by investments at lower interest rates.

Reserve Account Funds: One term deposit from the Reserve Account investment pool matured during December paying interest of approximately \$8,137.

Two new term deposits were established:

- One of \$250,000 for 182 days maturing on 2 June 2020; and
- One of \$1,000,000 for 211 days maturing on 1 July 2020.

The intent of splitting the redeemed deposit into two investments is to spread our maturity dates (to manage cashflow risks) while maximising returns.

The total reserve pool interest of \$8,137 has been distributed among the reserve accounts (except for the unspent grants and retentions reserve accounts) proportionately to each reserve account's percentage of the reserve account investment pool.

The Reserve Account term deposits are all for terms exceeding 150 days, enabling us to take advantage of higher yields while still ensuring a maturing investment every month.

Non-Reserve Municipal Funds: The funds at the beginning of December were deposited in:

- 8 fixed-term deposits with various maturity dates through to 1 May 2020; and
- 2 "call deposit" accounts which yield higher interest than normal chequing accounts (but lower interest than fixed-term deposits).

During December our non-reserve call deposits earned interest totalling almost \$782. This was all from the Bankwest Money Market Deposit account, as interest on the Commonwealth Bank Cash Deposit Account is paid quarterly with the next interest payment being due at the beginning of January.

During the month, one non-reserve term deposit matured paying interest of just over \$3,251.

One new non-reserve term deposit was established for 63 days in the amount of \$500,000. I should ordinarily have reinvested the whole \$800,000 from the maturing term deposit, but it seemed prudent to transfer at least part of the proceeds of that maturing investment to an "at call" deposit in case there were further delays in receiving our outstanding recoups from Main Roads WA.

Total non-reserve municipal fund investments as at the end of December stood at approximately \$7,256,513 (down a little from \$7,971,731 at the end of November). This does not include the balance of funds held in the "Municipal Account" for day-to-day transactions.

Consultation

Nil

Statutory Environment

The power to invest is derived from section 6.14 of the Local Government Act 1995. The funds can only be invested in ways approved for the investment of trust funds under Part III of the Trustees Act 1962.

Regulation 19 of the Local Government (Financial Management) Regulations 1996 requires the establishment of control procedures to enable the identification of –

- the nature and location of all investments; and
- the transactions related to each investment.

Risk Assessment

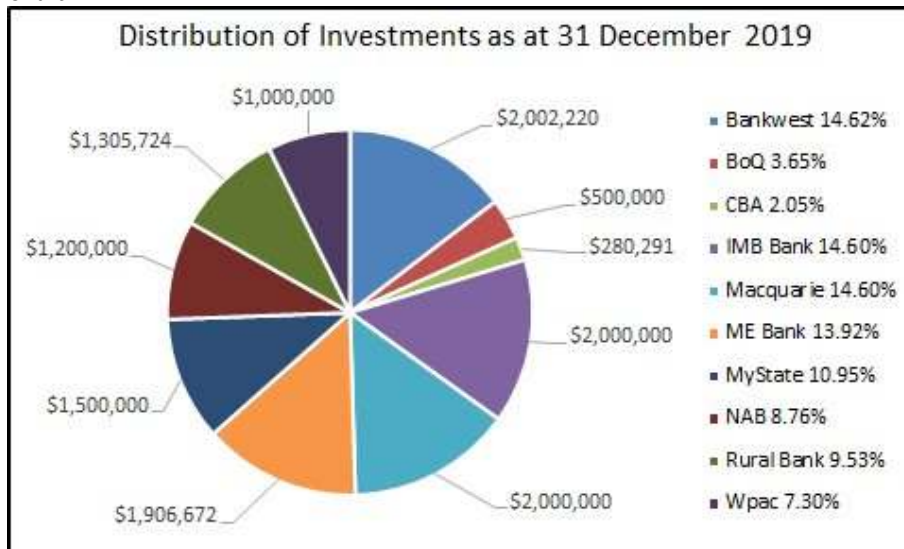
Our primary tools for managing our investment risks are:

- The Shire's policy on financial investments (Policy no. 2.21), which was reviewed and amended at the Council meeting held on 10 December 2017; and
- Diversification of investments.

I undertook to present pie graphs in future investment reports to assist the Council in monitoring the diversification of our investments.

Chart 1 below shows the distribution of investments on 31 December.

Chart 1



As can be seen, our investments at the end of December are spread among 10 banks.

Our exposure to any one financial institution was within the parameters of about \$2M or 20% (whichever is the lesser).

Policy Implications

All investments are made in compliance with Policy No. 2.21 - Financial Investments Policy.

Financial Implications

Interest earned from investments is an income for the Shire.

Interest attributable to reserve account investments is credited to the reserve accounts (except the Unspent Grants reserve account) on a pro-rata basis. Interest on investment of surplus general funds is treated as general revenue.

Strategic Implications

Effective governance and administration of Shire's services and prudent financial management underpin the ability of the Shire to effectively deliver services and programmes.

Voting Requirements **SIMPLE MAJORITY**

Officer Recommendation

MOVED CR**SECONDED CR**

That the report be received and the information be noted.

CARRIED.../...

9.2.6. Financial Investments – January 2020

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	2 February 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to present to the Council information regarding the financial investments as at 31 January 2019.

Background

The Shire of Wiluna's policy no. 2.21 - Financial Investment Policy requires that a monthly report is to be presented to the Council "detailing the performance of all investments". Further, it requires that an investment register is to be maintained.

The investments of both reserve accounts and non-reserve municipal funds as at 31 January 2019 are presented as Appendix 9.2.6.

Comment

The Reserve Bank of Australia (RBA) Board again held the official overnight rate steady at its meeting on 4 February 2020.

However, our interest earnings are expected to continue to decline as older term deposits (established when interest rates were higher than they are currently) mature and are replaced by investments at lower interest rates.

Reserve Account Funds: One term deposit from the Reserve Account investment pool matured during January paying interest of approximately \$10,675. There was also an interest payment of about \$225 on our "at call" CBA Reserve Cash Deposit Account.

Two new term deposits were established:

- One of \$200,000 for 166 days maturing on 1 July 2020; and
- One of \$1,000,000 for 200 days maturing on 4 August 2020.

The intent of splitting the redeemed deposit into two investments is to spread our maturity dates (to manage cashflow risks) while maximising returns.

The total reserve pool interest of \$10,991 has been distributed among the reserve accounts (except for the unspent grants and retentions reserve accounts) proportionately to each reserve account's percentage of the reserve account investment pool.

The Reserve Account term deposits are all for terms exceeding 150 days, enabling us to take advantage of higher yields while still ensuring a maturing investment every month.

Non-Reserve Municipal Funds: The funds at the beginning of January were deposited in:

- 7 fixed-term deposits with various maturity dates through to 1 May 2020; and
- 2 “call deposit” accounts which yield higher interest than normal chequing accounts (but lower interest than fixed-term deposits).

During January our non-reserve call deposits earned interest totalling just over \$2,120.

During the month, one non-reserve term deposit matured paying interest of about \$5,470.

Two new non-reserve term deposits totalling \$2M were established for 100 days and 93 days, both earning 1.55% pa and both maturing on one May. These were established on different days in the course of the month using:

- Money recouped from Main Roads WA; and
- Proceeds of “third instalment” rates payments.

We would normally have invested over longer terms at this time of year, but have kept the Non-reserve pool investments relatively short due to flood damage to roads from the heavy rain in mid-January.

Total non-reserve municipal fund investments as at the end of January stood at approximately \$9,319,133 (up quite a bit from \$7,256,513 at the end of December). This does not include the balance of funds held in the “Municipal Account” for day-to-day transactions.

Bankwest

Not only are interest rates falling, but it is increasingly difficult to keep the investments diversified in the face of the withdrawal of participants in the wholesale money market.

Bankwest (which is now owned by Commonwealth Bank) has been instructed to close its money market operations. Consequently, from the beginning of February, they will no longer be accepting term deposits and our term deposit that matures on 3 March will be our last term deposit with Bankwest.

Our “at call” Bankwest Money Market Deposit Account will be closed in early February.

Although there seems to be quite an expansion of retail bank brands, the institutional banking sector seems to be shrinking.

Consultation

Nil

Statutory Environment

The power to invest is derived from section 6.14 of the Local Government Act 1995. The funds can only be invested in ways approved for the investment of trust funds under Part III of the Trustees Act 1962.

Regulation 19 of the Local Government (Financial Management) Regulations 1996 requires the establishment of control procedures to enable the identification of –

- the nature and location of all investments; and
- the transactions related to each investment.

Risk Assessment

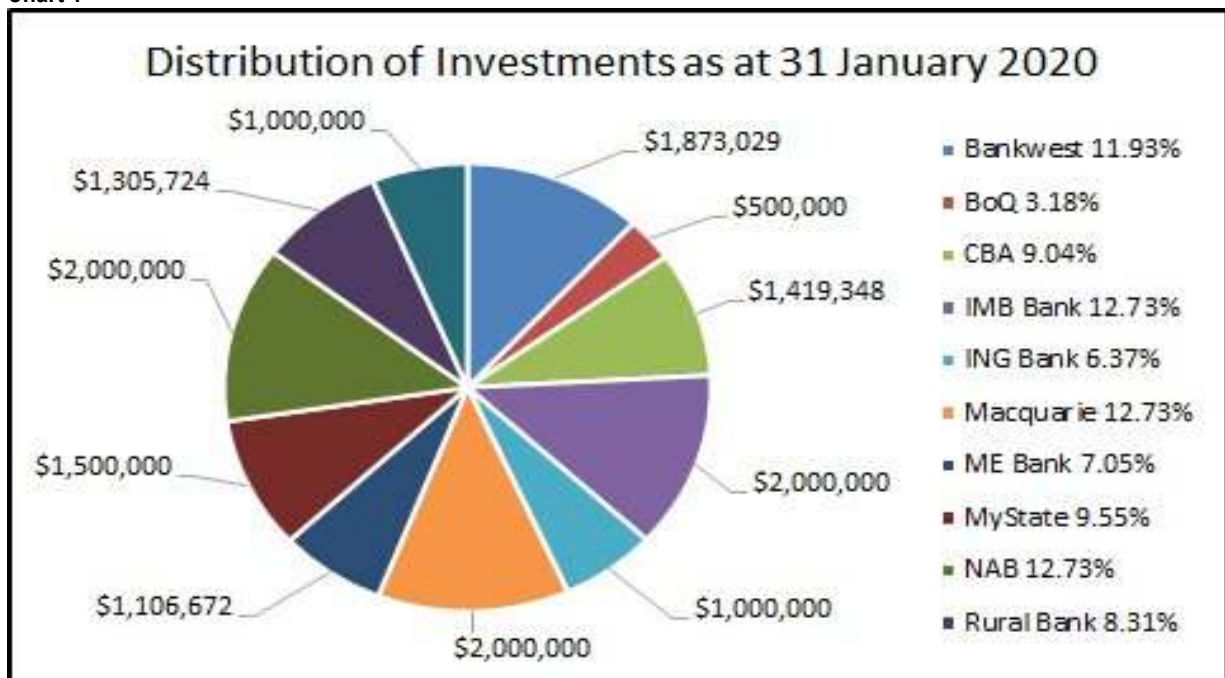
Our primary tools for managing our investment risks are:

- The Shire's policy on financial investments (Policy no. 2.21), which was reviewed and amended at the Council meeting held on 10 January 2017; and
- Diversification of investments.

I undertook to present pie graphs in future investment reports to assist the Council in monitoring the diversification of our investments.

Chart 1 below shows the distribution of investments on 31 January.

Chart 1



As can be seen, our investments at the end of January are spread among 10 banks.

Our exposure to any one financial institution was within the parameters of about \$2M or 20% (whichever is the lesser).

Policy Implications

All investments are made in compliance with Policy No. 2.21 - Financial Investments Policy.

Financial Implications

Interest earned from investments is an income for the Shire.

Interest attributable to reserve account investments is credited to the reserve accounts (except the Unspent Grants reserve account) on a pro-rata basis. Interest on investment of surplus general funds is treated as general revenue.

Strategic Implications

Effective governance and administration of Shire's services and prudent financial management underpin the ability of the Shire to effectively deliver services and programmes.

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR**SECONDED CR****That the report be received and the information be noted.****CARRIED.../...**

9.2.7. Policy Review – Policy no. 1.9 on Media Statements
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Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	26 January 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to review Policy no. 1.9 on Media Statements.

Background

The current policy on “Media Statements” (attached to this agenda as Appendix 9.2.7) has a review date of 2019, so it appears to be overdue for review.

Toward the end of 2019, the Shire hosted an event which we wished to promote. An officer was approached by a media representative to speak about the event and, in the absence of the CEO, she asked the present writer if it was okay for her to speak to the media on that occasion.

It is not usual for officers (other than the CEO) to be interviewed on Shire matters; it would appear to be contrary both to our legislation and to the existing Shire policy. Consequently, the present writer suggested that a better course of action would be to issue a media release (after first obtaining the Shire President’s approval, of course). An officer was tasked with drafting a media release for review by the present writer in the first instance.

In the event, no draft media release was ever produced because the officers involved saw the current policy as too much of an impediment.

During the present writer’s period earlier this year as “Acting CEO”, it was appropriate to issue a media release concerning flood damage to the Shire’s roads. Such a media release was issued in liaison with and with the approval of the Shire President. In the course of those discussions between the Shire President and the present writer, the Shire President requested that a report be prepared for the February ordinary Council meeting to review the current policy.

Comment

The current policy dates back to 2012 and has not previously been reviewed in the time of the current management team.

In the present writer’s experience, media releases are an important tool for local governments to use to:

- maintain a high profile in the public consciousness and the consciousness of state and federal politicians; and
- influence public and political opinion in favour of the Council's objectives; and
- enlist the support of politicians where the circumstances require some political intervention.

To be used most effectively, media releases should be issued frequently and should be strategically copied to state and federal politicians' offices, and to Ministers' offices as appropriate. But is also important that they are issued judiciously. They must be:

- well-written;
- meticulously proof-read; and
- properly authorised in accordance with our legislation and policies.

All policies must be consistent with our legislation.

So, in reviewing the current policy, the present writer has had regard to three considerations:

1. Does the current policy impede the regular and timely issue of media releases?
2. Is the current policy sufficiently clear to prevent potential embarrassment (or even reputational damage) to the Shire from unauthorised media occurrences?
3. Is the current policy compatible with the legislation?

A further consideration is that the Shire's published policies should use good spelling and grammar.

The conclusions are:

1. There is nothing in the policy that would impede the regular and timely issue of media releases according to the processes that are normal in local governments. It merely requires the normal approvals as implicitly required by our legislation. Other local governments are bound by the same requirements and are able to cope.
2. The wording could be improved to make it clearer that, although this is a "free country" and both elected members and staff can hold and express their own opinions on matters not related to the Shire, neither officers nor elected members should be commenting on Shire matters (as that right is reserved to the Shire President and, subject to subsection 5.41 (f) of the Local Government Act 1995, to the CEO).
3. The policy needs a few minor changes to bring it into line with the legislation.

Relevant sections of the Local Government Act are set out below under the heading "Statutory Environment". Those provisions specify that:

- The Shire President is to speak on behalf of the local government; and
- The Shire President may (at the Shire President's sole discretion) give approval for the CEO to speak on behalf of the local government.

There is no legislative basis for the Shire President to delegate the function of speaking on behalf of the local government to anyone but the CEO, and the policy needs to be amended to reflect this.

This does not prevent any Councillor who (for the time being) is fulfilling the role of Acting Shire President from carrying out all the functions of the Shire President (including speaking on behalf of the local government).

As Councillors should only be making comments to the media on matters unrelated to the Shire, the requirement expressed in the second-to-last paragraph of the current policy to advise the Shire President of their comments is redundant and can be deleted.

Social media has become a significant risk for local governments and other organisations. The Act is silent on social media, because social media didn't exist a quarter-century ago when the Local Government Act 1995 was drafted.

Recent case law has made it very clear that employees do not have the right to make posts on social media websites that cast aspersions on their employers, or expose their employers to reputational or other damage (and that employers have the right to terminate the employment of any employees who do so). It is recommended that additional words be inserted in the policy to make it clearer that staff should not be making any comments related to the Shire in their social media posts.

In the current policy as set out in Appendix 9.2.7, the recommended deletions are highlighted in yellow and the recommended insertions are shown in blue script. They include the following recommendations to remedy grammatical errors:

- Delete all redundant apostrophes.
- In the 3 numbered subparagraphs, add proper articles and verbs.

Consultation

Shire President – Cr Jim Quadrio

Chief Executive Officer – Colin Bastow

Statutory Environment

Section 2.8 of the Local Government Act 1995 sets out the role of the mayor or president, which includes (at subsection (1) (d)) "speaks on behalf of the local government".

Section 2.10 of the Act sets out the role of Councillors. Speaking on behalf of the Council is not included in this section.

Section 5.41 sets out the functions of the CEO, which include (at subsection (f)) to "speak on behalf of the local government if the mayor or president agrees"

Risk Assessment

The intent of this policy is to make the Shire's media management more effective and to reduce the risk of miscommunication, embarrassment or reputational damage to the Shire, or worse.

The recommended changes to the policy are aimed at strengthening it to further avoid those risks.

Policy Implications

This report recommends amendments to the existing policy.

Financial Implications

Nil

Strategic Implications

This policy is relevant to strategies 5.1.1, 5.1.2 and 5.1.3 in the Shire of Wiluna Strategic Community Plan 2018 2028 as adopted by the Council on 23 May 2018:

Outcomes and Strategies

Objective: <i>Deliver strong leadership and governance</i>	
Outcome	Strategies
5.1 Strong leadership and governance.	5.1.1 Provide leadership to the community and staff.
	5.1.2 Advocate on behalf of the community and district.
	5.1.3 Provide strategic leadership and governance.

Voting Requirements **SIMPLE MAJORITY**

Officer Recommendation

MOVED CR

SECONDED CR

That policy no. 1.9 “Media Statements” be amended as follows:

1. In the second subparagraph under the heading “Policy Objectives”, all the words after “community” be deleted.
2. In the first paragraph under the subheading “Media Spokesperson”, the words “or Councillor” at the end of the second sentence be deleted.
3. Under the heading “Media Releases”, the three numbered subparagraphs be amended as follows:
 - a. In subparagraph 1, the word “The” be inserted before “Chief Executive Officer” and the word “is” be inserted after “Chief Executive Officer”.
 - b. In subparagraph 2, the word “The” be inserted before “Shire President” and the word “is” be inserted after “Shire President”.
 - c. In subparagraph 2, the following words be inserted after the words “final approval”:

“unless, pursuant to subsection 5.41 (f) of the Local Government Act 1995, the Shire President has agreed that the CEO may speak on behalf of the Shire”.
 - d. In subparagraph 3, the word “are” be inserted after the words “media releases”, and the redundant apostrophe be deleted.
4. In the third paragraph under the heading “Shire Staff”:
 - a. The words “other than” be substituted for the word “including”; and
 - b. All the words after “not authorised to give comments on behalf of the Shire to the media” be deleted.
5. In the fourth paragraph under the heading “Shire Staff”, the words “on a matter not related to the Shire” be inserted after the word “media”.
6. In the sixth and final paragraph under the heading “Shire Staff”, the words “make any comment related to the Shire or to” be inserted after the words “are not permitted to”.
7. In the first paragraph under the heading “Councillors”, the words “without approval from the Shire President” be deleted.

8. In the second paragraph under the heading “Councillors”, the words “not related to the Shire” be inserted after the words “any issue of public interest”.
9. The third paragraph under the heading “Councillors” be deleted.
10. In the final paragraph, the three redundant apostrophes be deleted.

CARRIED.../...

9.2.8. Policy Review – Policy no. 1.28 Document Execution

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	18 February 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to review policy no. 1.28 which is a general authority regarding the execution of documents.

Background

The current policy is attached to this agenda as Appendix 9.2.8.

Prior to resolution 170/17 in October 2017, the Shire’s business was often subject to delays in executing documents in the normal course of business or to give effect to the Council’s decisions.

That was because, without a general authority pursuant to section 9.49A of the Local Government Act 1995, decisions that the Council had already made had to come back to a subsequent Council meeting for authority to execute the necessary documents.

Another problem was that there was no general authority for the Deputy President to execute documents when the Shire President was not available.

Comment

The current general authority has been working very well.

There are still occasions when neither the Shire President nor the Deputy President is available to execute documents, but it would probably be impossible to make a policy to cover every circumstance and the current policy is certainly a big improvement on the previous situation.

The present general authority has been particularly useful in quickly locking in a contract after the Council has determined a preferred tender, before the balance of advantage shifts from the Shire to the contractor.

Consultation

Colin Bastow – CEO

Statutory Environment

The statutory environment relevant to the execution of documents is:

- Part 19 of the *Shire of Wiluna Standing Orders Local Law*; and
- Sections 9.49A and 9.49 of the *Local Government Act 1995*.

Risk Assessment

To mitigate the risk of documents being executed improperly or without due care, current policy limits the general authorities to routine business, or to documents necessary to giving effect to decisions of the Council.

Giving a general authority to execute documents reduces the risks of non-compliance and legal ramifications of ineffective document executions.

Policy Implications

It is recommended that the current policy be retained without amendment.

Financial Implications

Nil

Strategic Implications

Giving a general authority to execute documents is consistent with the strategic objectives of achieving efficiency and compliance.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation

MOVED CR**SECONDED CR**

1. That the review of Policy no. 1.28 be noted.
2. That the policy not be amended.

CARRIED.../...

9.2.9. New Policy – Attendance at Events

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	18 February 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for the Council to consider and, if thought appropriate, adopt a new policy on Attendance at Events.

Background

There were a number of amendments to the Local Governments Act in October 2019 that require local governments to have (and to publish on their official websites) certain policies.

The purpose of this report (and report no. 9.2.10 in this agenda) are to present draft policies to comply with these new requirements. There is some urgency about this (in the present writer's opinion) as the new requirements are already in force (and we are, as Councillors are already aware, currently the subject of unfairly intense scrutiny by the Department of Local Government, Sport and Cultural Industries).

Comment

New section 5.90A of the Local Government Act requires local governments to have and publish a policy on "attendance at events" by the CEO and elected members.

The Shire already has a policy (no. 1.25 on “Elected Members: Representation/Delegation and Professional Development”) but this policy is not considered to meet all the requirements of the amended legislation. It is therefore recommended that the existing policy be rescinded and be replaced by adopting the draft policy attached to this agenda as Appendix 9.2.9).

The attached draft policy is based on a template prepared by Moore Stephens as part of its contract to jointly support the Northern Goldfields Group of local governments in risk management and compliance matters. However, it has been adapted for Wiluna.

In adapting the template to formulate the draft policy attached as Appendix 9.2.9, we have tried to maintain the local status quo by replicating (within the new format) the provisions of existing policy no. 1.25 so far as they apply to attendance at events.

Statutory Environment

The new section 5.90A of the Local Government Act 1995 states as follows:

5.90A. Policy for attendance at events

- (1) In this section —
event includes the following —
 - (a) a concert;
 - (b) a conference;
 - (c) a function;
 - (d) a sporting event;
 - (e) an occasion of a kind prescribed for the purposes of this definition.
- (2) A local government must prepare and adopt* a policy that deals with matters relating to the attendance of council members and the CEO at events, including —
 - (a) the provision of tickets to events; and
 - (b) payments in respect of attendance; and
 - (c) approval of attendance by the local government and criteria for approval; and
 - (d) any prescribed matter.

** Absolute majority required.*

- (3) A local government may amend* the policy.

** Absolute majority required.*

- (4) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.
- (5) The CEO must publish an up-to-date version of the policy on the local government’s official website.

Risk Assessment

There is currently a significant risk of criticism from the Department of Local Government, Sport and Cultural Industries, Office of the Auditor-General and other authorities because the Shire does not currently have a compliant policy on the matter.

This report is aimed at mitigating that risk by recommending the adoption of a compliant policy.

Policy Implications

This report recommends that policy no. 1.25 be rescinded and that a new policy be adopted.

Financial Implications

Nil. Of course, there will need to be budgetary provision for the cost of attendance at events, but as the new policy contemplates the same level of event attendance as the old policy, there should be no additional cost.

Voting Requirements ABSOLUTE MAJORITY

Officer Recommendation

MOVED CR**SECONDED CR****That:**

1. Policy no. 1.25 - Elected Members: Representation/Delegation and Professional Development be rescinded;
2. Draft policy no. 1.29 – Attendance at Events, as presented in Appendix 9.2.9 of the agenda, be adopted; and
3. The CEO be instructed to publish the new policy no. 1.29 on the Shire's website in compliance with section 5.90A of the Local Government Act.

CARRIED.../...

9.2.10. New Policy – Continuing Professional Development of Council Members
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Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	18 February 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for the Council to consider and, if thought appropriate, adopt a new policy on Elected Member Professional Development.

Background

There were a number of amendments to the Local Governments Act in October 2019 that require local governments to have (and to publish on their official websites) certain policies.

The purpose of this report (and report no. 9.2.9 in this agenda) is to present draft policies to comply with these new requirements. There is some urgency about this

(in the present writer's opinion) as the new requirements are already in force (and we are, as Councillors are already aware, currently the subject of unfairly intense scrutiny by the Department of Local Government, Sport and Cultural Industries).

Comment

New section 5.128 of the Local Government Act requires local governments to have and publish a policy on "continuing professional development of council members".

The Shire already has a policy (no. 1.25 on "Elected Members: Representation/Delegation and Professional Development") but this policy is not considered to meet all the requirements of the amended legislation. Report no. 9.2.9 on the agenda recommends that existing policy 1.25 be rescinded and be replaced by a new policy on "Attendance at Events". This report recommends the adoption of a new policy on continuing professional development for elected members as set out in Appendix 9.2.10A.

The attached draft policy is loosely based on a template prepared by Moore Stephens as part of its contract to jointly support the Northern Goldfields Group of local governments in risk management and compliance matters. However, it has been beefed up in a number of ways, including a section on Modes of Delivery, and a section on pre-authorised training and professional development opportunities.

The reason for strengthening the template policy in these ways was to make the policy easier to work with while maintaining compliance. There is a certain amount of training that is mandatory for our elected members, so the policy really does need to pre-authorise that training so that we can get on with it.

In particular, all elected members (within one year of election) must complete and "pass" the modules collectively referred to as *Council Member Essentials*.

Appendix 9.2.10B of this agenda provides information on the Diploma of Local Government and *Council Member Essentials* modules. The hyperlinks in the electronic version of this agenda are active so that more detailed information can be obtained by clicking the blue links.

Statutory Environment

The new section 5.128 of the Local Government Act 1995 states as follows:

5.128. Policy for continuing professional development

- (1) A local government must prepare and adopt* a policy in relation to the continuing professional development of council members.

* *Absolute majority required.*

- (2) A local government may amend* the policy.

* *Absolute majority required.*

- (3) When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.

- (4) The CEO must publish an up-to-date version of the policy on the local government's official website.

(5) A local government —

- (a) must review the policy after each ordinary election; and
- (b) may review the policy at any other time.

Risk Assessment

There is currently a significant risk of criticism from the Department of Local Government, Sport and Cultural Industries, Office of the Auditor-General and other authorities because the Shire does not currently have a compliant policy on the matter.

There is an even bigger risk that, unless we get moving on ensuring that the required training opportunities are made available, elected members may not complete the *Council Member Essential* modules by the statutory deadline.

This report is aimed at mitigating those risks by recommending the adoption of a compliant policy.

Policy Implications

This report recommends that a new policy be adopted.

Financial Implications

Nil. Of course, there will need to be adequate budgetary provision for Councillor training, but maintenance of the current level of budgetary provision should be more than adequate.

Voting Requirements ABSOLUTE MAJORITY

<i>Officer Recommendation</i>

MOVED CR

SECONDED CR

That:

1. Draft policy no. 1.30 – Ongoing Elected Member Professional Development, as presented in Appendix 9.2.10A of the agenda, be adopted; and
2. The CEO be instructed to publish the new policy no. 1.30 on the Shire's website in compliance with section 5.128 of the Local Government Act.

CARRIED.../...

9.2.11. Policy Review – Policy no. 2.6 Purchase of Goods and Services

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	16 February 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to recommend adoption of a reviewed and amended Policy no. 2.6 – Purchase of Goods and Services.

Background

For reference, the existing Policy no. 2.6 is attached to this agenda as Appendix 9.2.11B. The policy was reviewed and amended on 26 April 2017 as part of a general review of the Shire's procurement processes and procedures.

At that time, the policy approach was very rigorous and provided for very few exceptions.

The policy document states that it was to be reviewed in 2019, so (like many of our policies) it is already overdue for review. A solution to how to ensure that policies are reviewed in a timely manner is presented in report no. 9.2.12 in this agenda.

In addition, it has been identified that the current policy needs to be improved by nominating some exemptions to the requirement to obtain competitive quotes as specified to section 5.5 of the policy.

Some other small improvements have also been identified (including spelling and grammar corrections that will not be discussed in this report).

The recommended amendments to the existing policy are presented as a complete policy document presented as Appendix 9.2.11A to this agenda.

Given our limited resources at the Shire of Wiluna, the reviewed policy has still been kept relatively simple and fit-for-purpose.

The need to introduce a new section to the policy (numbered section 5.6, with the subsequent sections being renumbered accordingly) to spell out exemptions to the requirements to get more than one quote has been identified by:

- The current (and ongoing) audit process being carried out by contractors for the Office of the Auditor-General, who have raised queries in relation to a number of transactions which common-sense tells us should not be subject to more than one quote. But common sense is not really good enough and, in due course, the Audit Report or more likely the management letter will most likely identify instances of non-compliance with the existing policy.
- The 2019 Compliance Audit Return questions whether the local government's purchasing policy was complied with in every instance. Although I believe we are mostly complying with the policy (and that purchasing practices and compliance have certainly improved very significantly since April 2017 when the policy was last reviewed), it would be

a very brave CEO anywhere in Australia who would sign off to say that the local government's purchasing policy was complied with in every instance.

Consequently, the current policy really needs to be amended to provide for sensible exemptions to the requirement to obtain more than one quote and the reason for each of those proposed exemptions is set out in this report.

Comment

The significant changes recommended to the existing policy are as follows:

1. In section 5.5 "Purchasing Thresholds", the option of obtaining verbal quotations for purchases valued over \$5,000 and up to \$20,000 has been deleted. We do not really like verbal quotations at all, and we have been training Shire staff to use emails to request quotations (which is cheaper, more efficient, and more transparent than getting telephone quotes). Nevertheless, we have left intact the option of verbal quotations for purchases of less than \$5,000 as some suppliers may be reluctant to put in the effort to provide written quotations in respect of very small purchases.
2. There are recommended changes to the recordkeeping requirements to reflect that we are now using an efficient and effective Electronic Document Management and Retrieval System (EDMRS).
3. In section 5.3 "Purchasing Value Definition" subparagraph 2, the period for reaching a threshold for the purpose of section 5.5 is recommended to be reduced from 3 years to 1 year.

It has been a big criticism within the local government sector that the legislation fails to specify any period for reaching a purchasing value threshold. A former Director-General of the Department of Local Government once famously announced was that it was her opinion the period should be 3 years, but that was just her opinion.

When we drafted the current policy, we picked up on the WALGA "best practice suggestion" that the period should be 3 years, but with hindsight that was a mistake because, particularly in a small outback shire like the Shire of Wiluna, it is very difficult to predict the future even 1 year ahead, let alone 3 years.

If we leave the period for reaching a threshold at 3 years and get it wrong, then we will have provided the Department of Local Government, Sport and Cultural Industries and the Office of the Auditor-General a big stick to beat us with. It is our opinion that it is better to amend the policy to reduce the period for reaching a purchasing value threshold to 1 year, which is much easier to monitor and comply with.

4. A new section (numbered section 5.6) is being introduced to spell out that certain purchases are exempt from the requirement to obtain more than one quotation, for the reasons set out below:
 - (a) Where invitations to quote have been issued to the required number (or more) of suppliers, but less than the required number of suppliers have responded by providing a quotation before the deadline for receiving quotations.

Partly as a result of Wiluna's remoteness, we often find suppliers for a particular type of good or service do not wish to supply here. Consequently, we are sometimes (not too infrequently) unable to obtain the required number of quotes as specified in section 5.5 of our purchasing policy, despite inviting quotations from a number of suppliers.

Provided that there is documentary evidence of the invitations to quote (and suppliers have been given a reasonable time to respond), the CEO has accepted that as being as compliant with the policy as we can achieve.

However, this should be specified as an exemption in the policy in case the Office of the Auditor-General and/or the Department of Local Government, Sport and Cultural Industries form the view that our best efforts to achieve compliance are not good enough.

(b) For the supply of perishable goods and/or catering services which for practical purposes need to be sourced locally.

We have very limited numbers of suppliers in Wiluna of fresh food (1) and catering services (a bit variable, but a maximum of 2). Due to the nature of the goods/services, it should be obvious that they need to be locally sourced, and getting competitive quotes is not really practical in most circumstances.

(c) For subscription services and membership fees.

At the risk of stating the obvious, if the Shire wants or needs to take a membership of a particular organisation or subscribe to (for example) a particular publication, then getting quotes from some other organisation or some other publication will not fulfil any useful purpose.

(d) For the provision of temporary staff.

Having such a small number of staff (compared to other local governments), the Shire often has to source replacement staff to perform functions during extended absences or following an unexpected cessation of employment.

There are a couple of problems in trying to comply with the requirements of section 5.5 of the purchasing policy in relation to hiring-in temporary staff:

- i We often don't know for sure for how long the temporary staff will be required, so there is a risk that the value of the purchase will prove to be underestimated.

The OAG's contract auditor has recently been requesting copies of competitive quotations (in respect of the supply of temporary staff) in just such circumstances where the original deal was for a certain amount of time but (due to delays in recruiting to the vacant position) was extended with the result that the value went over the Purchase Value Threshold).

- ii Good temporary staff are very difficult to get, and the agencies that we use often tell us that not everyone on their books is willing to come to Wiluna.

There are a limited number of temping agencies that specialise in local government people, and where one of those has somebody suitable we always get a quote (as well as a CV) which is usually expressed as an hourly rate. On the odd occasion when we have had a choice of more than one person, then we get a separate quote for each and sometimes they are available at different hourly rates, sometimes for the same hourly rate.

Often any particular temping agency will have nobody available who meets our requirements for the type of person we need and who is willing to come to Wiluna.

It is not immediately obvious whether the auditor expects us to have competitive quotes from different agencies (most of which cannot provide anyone in response to our requests) or whether they expect quotes from more candidates from our main supplier.

In any case, when we need temporary staff (and if we are lucky enough to be offered a suitable person) we generally need to get them here as quickly as possible and with a minimum of additional workload.

So the provision of temporary staff really needs to be exempted from the requirement to try to get competitive quotes.

- (e) For legal services where the law firm being utilised is a *WALGA Preferred Supplier*.

As a general rule, lawyers don't give firm quotations (except for conveyancing and such like work), only estimates. And, it is very hard to judge in advance what legal work the Shire might need, or the future value of legal work, because much of it is reactive.

We do use different law firms (all of which are *WALGA Preferred Suppliers*), and the choice of which law firm to use is usually made on the basis of:

- Areas of specialisation and/or expertise; and
- (where applicable) the firm's history in relation to the particular matter.

By way of example, we have currently engaged a particular law firm in relation to a Notice of Dispute arising out of the cancellation of a contract. The particular firm involved:

- Prepared the original contracts; and
- Provided advice to the CEO in relation to various issues that arose during the period of the contract; and
- Provided advice to the CEO in relation to the cancellation of the contract.

So when the Shire received the Notice of Dispute, what value would there have been in getting quotes from other law firms who would have no prior knowledge in relation to the particular matter?

Legal advice is often required as a matter of urgency. We select our lawyers for particular reasons, and we recommend that the supply of legal services be exempted from the requirement to get competitive quotes.

(f) For civil engineering services where the firm being utilised is a WALGA Preferred Supplier.

This is similar to the case in relation to legal services, but with the additional factor that there is a limited number of civil engineering firms willing to do work in Wiluna.

Civil Engineering firms (if you request a quote) will generally quote a Schedule of Rates rather than a fixed price for the whole job.

And like a bad lawyer, a bad engineer will be extremely costly to the Shire.

We do get quotes where we can for civil engineering work, but (as with legal work) we will usually select engineers for their expertise and their history in relation to a particular matter.

As an example of why this should be so, the Shire has had a number of engineering reports in relation to the Wiluna Aerodrome runway. Most of these reports said the runway had some problems which limited its suitability for larger aircraft, but one report (from a firm of engineers that, so far as we know, has no particular expertise in relation to airports) recommended a significant increase in the PCN rating.

Based on that report, the Council resolved to raise the PCN rating and allow larger aircraft to land. As a result, the runway was damaged, we have CASA Safety Notices on the runway condition and the Shire is facing major runway rehabilitation of replacement costs.

For these reasons, we believe that Civil engineering work should be exempted from the requirement to get competitive quotes.

(g) For artists, musicians, and celebrities where the uniqueness of the supplier's talent is of the essence of the contract.

Last year the Shire engaged various musicians and celebrities for the official openings of the new Shire Administration Centre and Canning-Gunbarrel Discovery Centre/Back to Wiluna event:

- Gina Williams and Guy Ghouse
- Mary G
- Ray Ryder Band

The auditor is now asking where are the competitive quotes?

It is a given that artists, musicians and other celebrities have specific personal talents and a certain uniqueness which is the essence of their appeal. So it should be obvious that if we were organising (by way of analogy) an Elton John concert we wouldn't be getting a quote from Alice Cooper.

There is only one Mary G and (as much respect as the present writer has for Phillip Adams of *Late Night Live*) it will be no use getting a quote from Phillip Adams if our community wants Mary G.

We have had a lot of trouble in 2019 organising visiting artists to present workshops at the *Tjukurba Art Gallery*. There are a number of factors involved and we hope to be more successful in 2020. But recognising that the appeal of artists is in their unique personal talents (as for musicians and other celebrities), I do not want the need to get competitive quotes to be an additional impediment.

For these reasons, we recommend that purchasing the services of artists, musicians and celebrities be exempted from the requirement to obtain competitive quotes.

- (h) Where the supplier is a department of the state or federal government or is another local government.

This is an exemption provided in the Local Government (Functions and General) Regulations in relation to tenders. Taking a "belt and braces" approach, it is recommended that it also be included in the section 5.6 list of exemptions.

- (i) For the provision of utility services such as electricity, water, and telecommunications (including internet services).

These are more or less natural monopolies (certainly in Wiluna where there is a lack of alternative suppliers). Even where alternatives are available, it would largely be a waste of time and resources to be forced to seek quotes as a matter of policy.

- (j) Website maintenance and content management services where the supplier is the builder and/or host of the website.

The Shire currently has two websites and purchases maintenance and content management services from two different suppliers, each of which built and hosts the website concerned.

It is uncertain from who else we would get quotes for these services as the builders/hosts have the best knowledge of the websites (which is important for maintenance purposes) and are the only people who have access to them (although a website can conceivably be transferred to a new host's server).

- (k) For IT Support and Security System Support services where the supplier is the Shire's principal IT Support or Security System supplier.

In the case of both our IT Support firm and our Security firm, they are the people who built and installed the systems. Consequently, by using them

for support, we are supplied with compatible components configured specifically for our system and properly installed.

In relation to the WiFi extension projects, we have obtained 3 quotes on each occasion but ultimately some of the other quotes were too risky to accept for various reasons. So we wasted our time and effort seeking those quotes, and we also wasted the time of the alternative suppliers in putting together quotes that weren't up to scratch.

In relation to computer equipment such as computers, monitors, UPSs, peripherals, etc we always get competitive prices and normally buy online. But for servers and other core network equipment, we reduce our risk by obtaining them from our IT Service Provider.

- (l) For software support where the supplier is the owner or franchised agent for the particular software concerned.

In relation to support for particular proprietary software or platforms such as Synergy-Soft, SAM or Magiq Documents, we can really only effectively get support from the licensors.

This (and some of the other examples above) should really be covered by section 5.9 of the policy, but we recommend that these examples are specified in section 5.6. Otherwise, in a year or two, an auditor or the Department of Local Government, Sport and Cultural Industries might be asking for market testing and written justification.

- (m) For advertising

If we need to have an advert published in the *West Australian* there will be little point in getting a quote from the *Brisbane Courier Mail* (for example).

Advertising is either to meet a statutory requirement or otherwise to reach a target market. In any case, we always get a written quote but it is no use trying to get competitive quotes from other advertising channels that either won't satisfy the statutory requirements or won't reach the target audience.

5. An additional paragraph has been added to section 5.10 "Anti-Avoidance" to make it clear that writing more than one purchase order over a period of time does not constitute avoidance where they are legitimate separate transactions.

For example, there is stuff that we purchase (such as stationery and other office supplies) that are legitimately purchased on an as-required basis throughout the year. There are multiple suppliers for this stuff and it is our usual practice to get quotes on each occasion.

Avoidance is really a dodgy act of issuing a number of purchase orders for a single transaction in the hope of trying to hide the fact that the value of the transaction exceeds a Purchase Value Threshold (particularly the tender threshold).

It was thought advisable to add this paragraph in case someone interprets this clause to mean that the Shire should be locked-in to a single supplier and order all our stationery suppliers by way of a single annual order.

I think it is fair to say that the Shire's management team has a bias toward competition and transparency and getting the best value for money. However, some common sense needs to be introduced because otherwise, we risk going through a lot of wasted resources for the sake of compliance alone, and (in a perverse outcome) value for money could be lost.

Consultation

CEO

Statutory Environment

Local Government Act 1995

Local Government (Functions and General) Regulations 1996

Competition and Consumer Act 2010 (Cwth)

Risk Assessment

There are many risks associated with poor procurement-related policies and practices. These include:

- Financial risks associated with getting poor value for money, and incurring unnecessary or additional costs.
- Complaints directly to the Shire or through the Department of Local Government, Sport and Cultural Industries, the State Administrative Tribunal or the Ombudsman. I understand that complaints about tenders account for approximately 70% of the complaints received by the Department of Local Government, Sport and Cultural Industries.
- Legal risks, as poor procurement practices can expose the Shire to increased risks of litigation.
- Reputational risks that arise from suppliers feeling badly treated;
- Media risks of adverse publicity, particularly if the Shire suffers public criticism arising out of an Inquiry.
- Service/Performance risks associated with the impeded capacity to deliver outcomes.

Over the past 2½ years to mitigate these risks through the implementation of better procurement-related policies and procedures. This work is (and always needs to be) ongoing.

The policies and procedures have a very significant risk management orientation. The recommended changes at this review of the policy are aimed at reducing the risk of non-compliance by tightening the policy in some areas but by documenting some exemptions in areas where it has proven very difficult to comply with the current policy.

Policy Implications

This report recommends adopting an amended policy on Purchasing Goods and Services.

Financial Implications

There are no direct financial implications. However, it is anticipated that the adoption and implementation of better policies and procedures will result in lower costs over a period of time.

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY**Officer Recommendation****MOVED CR****SECONDED CR**

That Policy no. 2.6 – Purchase of Goods and Services be amended to read as presented in Appendix 9.2.11A of this agenda.

CARRIED.../...

9.2.12. Policy Review – Policy Register

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	19 February 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to review policy no. 1.1, currently called “The Policy Manual Record”.

Background

Like a lot of our policies, Policy no. 1.1 is overdue for review. The existing policy is attached to this agenda as Appendix 9.2.12A.

Comment

The current policy is outdated.

Many (probably most) of our policies are overdue for review by the requirements of the current policy.

We ought to do better, and we can do better by using the Shire’s electronic document management and retrieval system (EDMRS) to manage the task. We need to work smarter and use the technology that is now available to us.

Furthermore, recent amendments to the Local Government Act 1995 require some of a local government’s policies to be “published on the local government’s official website”. This can easily be achieved by establishing an online “Policy Register” in the public area of our EDMRS and establishing a public portal on our website in the same way that we have done for our [Tender Register](#).

A further advantage of registering individual policy documents into an online Policy Register is that the EDMRS can manage the scheduling of policy reviews so that all policies get reviewed by their scheduled review dates.

Rather than attempting to review all policies at once (which always results in a somewhat cursory review), each policy can be scheduled to be reviewed on a cycle (maybe a few at each Council meeting). This type of “rolling review” of policies results in both officers and Councillors having time to put the thought into policy reviews that the task deserves.

It is proposed to re-title the policy to “The Policy Register” and amend it to reflect modern practices (some of which we are already trying to implement).

The draft policy as it is proposed to be amended is presented as Appendix 9.2.12B.

Consultation

Katrina Boylan – Executive Assistant

Statutory Environment

Local Government Act 1995 – various sections

Freedom of Information Act

Records Management Act

Risk Assessment

There are significant risks associated with old-style paper “policy manuals”.

Typically:

- Policy review dates get missed;
- Consequently, the policies get out of date;
- Eventually, someone decides to review the whole policy manual at once “for compliance’s sake”.
- The review of the whole policy manual is then carried out hastily and without the thoroughness that a proper review of each policy deserves.

Another risk (which the present writer has often witnessed in his career) is that people (Shire staff, Councillors, or members of the public) rely on an outdated copy of the manual, sometimes with unfortunate consequences.

The proposed amendments to the policy as presented in Appendix 9.2.12B are aimed at mitigating these risks as well as achieving compliance with the latest legislative requirements.

Policy Implications

This report recommends that the current policy be amended.

Financial Implications

Nil. We have already invested in the technology and the proposed amendments are aimed at achieving greater efficiencies which have the capacity to reduce the Shire’s cost of administration in the long run.

Strategic Implications

The proposed amendments are aimed at greater efficiency, openness and transparency.

Voting Requirements SIMPLE MAJORITY

Officer Recommendation

MOVED CR**SECONDED CR**

That Policy no. 1.1 “The Policy Manual Record” be retitled as “The Policy Register” and be amended to read as per the draft policy presented as Appendix 9.2.12B of the agenda.

CARRIED.../...

9.2.13. Road Reserve located in Blackham Resources’ Program of Works

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	17 February 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for the Council to resolve that Blackham Resources Limited has consent to mine in the road reserve shown in red on the plan shown in Appendix 9.2.13 of this agenda.

Background

Blackham Resources has lodged a program of works with the Department of Mines, Industry Regulation and Safety.

The Department of Mines, Industry Regulation and Safety has identified that there is a road reserve located within the proposed program of works. As mining is not permitted on roads, the Department of Mines, Industry Regulation and Safety has withheld its consent unless the Shire gives its prior consent to mining activities within the road reserve.

Comment

The road reserve (the existence of which I have verified on the State Land Information Platform (SLIP) must be very old, and I doubt that anyone here was aware of its existence until it was identified by the Department of Mines, Industry Regulation and Safety.

The reserve is of absolutely no value for a road as it is discontinuous with any other road reserve. So no road could ever be built unless it as a “road to nowhere”.

So giving consent should be a real “no brainer”.

However, I have searched the delegations register and I can find no delegation of authority to the CEO to consent to mining in road reserves. So such consent requires a Council resolution.

Statutory Environment

Section 5.42 of the Local Government Act 1995.

Risk Assessment

If the road reserve was publicly accessible I would recommend getting a written indemnity from Blackham Resources Limited to protect the Shire’s interests. But the

reserve seems to be already surrounded by the minesite, so this is probably unnecessary in this instance.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY

Officer Recommendation

MOVED CR**SECONDED CR**

That consent be given to Blackham Resources Limited to undertake mining activities in the road reserve delineated by the red line in the plan presented as Appendix 9.3.13 of the agenda.

CARRIED.../...

9.2.14. Consent for Variation to the Trust Deed – Local Government House Trust

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	19 February 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to consider, and if thought appropriate, to make a resolution consenting to a variation to the trust deed for Local Government House.

Background

The Shire of Wiluna is a unit holder and beneficiary to the Local Government House Trust, holding 1 unit.

We have received a request from the Trustee (WALGA) for the Council's consent to a variation to the Trust Deed.

Comment

The request from WALGA and the draft Variation to the Trust Deed are both attached as Appendix 9.2.14 of the agenda. Between the request and the draft variation document, they are self-explanatory.

In summary, the purpose of the proposed variation is to eliminate a possible risk to the Trust's tax-exempt status.

Statutory Environment

Income Tax Assessment Act 1997 (C'wth)

Risk Assessment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR**SECONDED CR****That:**

- 1. The proposed amendments to the Local Government House Trust Deed as set out in the Deed of Variation be endorsed; and**
- 2. Execution of the Deed of Variation be consented to.**

CARRIED.../...**9.2.15. Appointment of Acting CEO**

Reporting Officer:	Warren Olsen – Deputy CEO
Date of Report:	20 February 2020
Date of Meeting:	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is for the Council to appoint an Acting Chief Executive Officer for the period of Colin Bastow's absence due to illness.

Background

CEO Colin Bastow has requested that I submit this report.

Mr Bastow is currently hospitalised with a serious health issue and has advised that he is likely to be on sick leave for at least 3 months.

Comment

At its December 2019 meeting, the Council resolved as follows:

That the Deputy Chief Executive Officer be appointed as the Acting Chief Executive Officer whenever the substantive CEO is on leave or otherwise absent from the Shire for a single period that does not exceed 4-weeks.

Resolution 171/19

As I have already been acting in the CEO's role since the first day of the CEO's current absence on 12 February 2020 (a period of 2 weeks by the date of the February ordinary Council meeting), the CEO has asked me to be sure to get a resolution extending my appointment as Acting Chief Executive Officer at the

February meeting (because the period of 4 weeks will run out before the March meeting).

Consultation

CEO Colin Bastow

Statutory Environment

Section 5.36 of the Local Government Act 1995 deals with local government employees, and subsections (1) and (2) specifically with the employment of the CEO.

It is not absolutely clear that these sections are applicable to the current circumstances because I am already “employed” by the Shire – so the current issue is really not so much about “employing a CEO” as authorising me to temporarily carry out the CEO’s functions and exercise the CEO’s delegated authorities.

Nevertheless, in the current environment, it will be as well to have regard to the requirements of subsection 5.36 (2) of the Act in case the validity of the Council’s resolution is challenged:

- (2) A person is not to be employed in the position of CEO unless the council —
 - (a) believes that the person is suitably qualified for the position; and
 - (b) is satisfied* with the provisions of the proposed employment contract.

** Absolute majority required.*

There was an issue raised by the Department of Local Government back in 2014 because some Councils were resolving to appoint CEOs without also including in the resolution their belief and satisfaction in regard to subparagraphs (a) and (b) of subsection 5.36 (2). The Department held that these appointments were non-compliant.

It is therefore recommended that (for the sake of caution) these two matters are included in any resolution to appoint an Acting CEO.

In order that the Council can resolve in an informed way on the matter specified in subparagraph (b) of subsection 5.36 (2), a copy of my current employment contract is presented as Appendix 9.2.15 of this agenda. However because this is becoming a public document by inclusion in this agenda, remuneration details have been redacted.

The other relevant legislation is subparagraph (1) (b) of Regulation 18A of the Local Government (Administration) Regulations 1996 that provides that a position of CEO or of a senior employee of a local government does not have to be advertised if a person will be acting in the position for a term not exceeding one year.

Risk Assessment

Nil

Policy Implications

Moore Stephens as part of its contract with the Northern Goldfields Consultative Group of local governments has distributed a draft policy on APPOINTMENT OF ACTING CEO which is a little more elaborate and more robust than the Council’s resolution of December 2019.

I can present a report on the matter for the March 2020 ordinary Council meeting if the Council so desires.

Financial Implications

Nil. I am not entitled to any extra pay for fulfilling the role of Acting CEO.

Strategic Implications

Nil

Voting Requirements ABSOLUTE MAJORITY

Officer Recommendation

MOVED CR

SECONDED CR

That:

- 1. The Deputy CEO, Mr Warren Keith Olsen, be appointed to the role of Acting Chief Executive Officer until CEO Colin Bastow is able to return to duty or this resolution is superseded by another decision of the Council (whichever event is the sooner); and**
- 2. The Council believes that Mr Olsen is suitably qualified to fulfil the role and functions of Acting CEO; and**
- 3. The Council is satisfied with the provisions of the Deputy CEO's Contract of Employment.**

CARRIED.../...

9.3. Assets Infrastructure Officer

9.3.1. Tender 2019-06 - Design, Supply and Erection 2 x 2 Bedroom Residential Dwellings
--

Reporting Officer:	Kavoa Dakunimata – Assets Infrastructure Officer
Date of Report:	12 December 2019
Date of Meeting:	18 December 2019
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to amend the resolution that went to Council on the 18 December 2019 regarding the Design, Supply and Erection of 2 x 2 bedroom Residential Dwellings.

Background

Council's recommendation on the tender specified a specific design of house which was to be the same on both vacant blocks, Lots 956 and 958 Trenton Street.

Comment

Due to an encroachment on Lot 956 Trenton Street, design 2 will not fit on the block (see attached plan, Appendix 9.2.1.). Therefore the author is recommending design 1 for Lot 956 and design 2 on Lot 958 Trenton Street.

Consultation

Colin Bastow, CEO
Warren Olsen, DCEO
Kavoa Dakunimata, AIO
Errol Davis – Modular WA
Jeremy Hearn – Building Maintenance Officer
Peter Teakle, - Teakle & Lalor

Statutory Environment

Local Government Act 1995
Local Government (Function and General) Regulations 1996.

Risk Assessment/Concerns

Erecting house design number 2 the block will mean that part of the house will have to altered to fit and this will incur extra costs.

Policy Implications

Nil

Financial Implications

The adopted 2019/20 budget has a provision of \$640,000.

There is a need to amend the budget so this project can be completed.

Strategic Implications

4.3 Well managed and maintained buildings and facilities.
4.3.1.3. Plan for and provide adequate employee accommodation.

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR

SECONDED CR

That Design 1 be placed on Lot 956 Trenton Street and Design 2 be placed on Lot 958 Trenton Street.

CARRIED.../...

9.4. Chief Executive Officer

9.4.1. Policy 1.6 – Citizenship Ceremonies

Reporting Officer:	Colin Bastow – Chief Executive Officer
Date of Report:	6 February 2020
Date of Meeting	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to seek Council's endorsement of amending Policy 1.6 – Citizenship Ceremony to add a further paragraph regarding dress code at the ceremony. The existing policy is attached as Appendix 9.3.1.

Background

The Shire received an email from The Department of Home Affairs in September 2019 announcing the publication of the new Australian Citizenship Ceremonies Code and it states as follows:

"Dress Code

The attire of attendees at Citizenship Ceremonies should reflect the significance of the occasion.

A Dress Code is to be set by individual councils.

Councils must provide a current copy of their Dress Code to the Department of Home Affairs."

The Department of Home Affairs emailed us once again in January of this year saying they had not received the Council's Dress Code for citizenship ceremonies.

Comment

Although we have very few citizenship ceremonies in Wiluna, I would suggest adding a new paragraph to our existing policy in regard to a Dress Code. The Department has suggested the following examples:

Smart casual, national/cultural dress welcomed.

What you wear should reflect the significance of the occasion. You may wear national or cultural dress if you wish.

Smart Casual

Consultation

Northern GVROC Working Group Members

Statutory Environment

Nil

Risk Assessment

Nil

Policy Implications

Policy 1.6 Citizenship Ceremonies

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY

Officer Recommendation

MOVED CR**SECONDED CR**

For Council to approve the addition of a new paragraph 4 to Policy 1.6 Citizenship Ceremonies to read as follows:

- 4 **The attire of attendees at Citizenship Ceremonies should reflect the significance of the occasion and as such smart casual or national/cultural dress shall be deemed to be the acceptable dress code.**

CARRIED.../...

9.4.2. Sundry Interest for Write-Off:
--

Reporting Officer:	Colin Bastow – Chief Executive Officer
Date of Report:	06 February 2020
Date of Meeting	26 February 2020
Disclosure of Interest:	Nil

Purpose

The purpose of this report is to provide information and to seek Council's Approval to write-off outstanding interest owed to the Shire by sundry debtors.

Background

In accordance with Section 6.12 of Local Government Act 1995, the Council is empowered to write-off monies owing to the Shire of Wiluna.

Comment

The schedule below entitled "Sundry Debtors for Write-Off as at 31 January 2020" details monies owed by sundry debtors that are recommended to Council for write-off.

In most cases, there is very little evidence to support debts and the cost to pursue such debts are highly likely to exceed recoverable costs. Some debtors are no longer in existence or their whereabouts are unknown to the Shire or accounts were incorrectly raised. The age of the debts and lack of supporting evidence raises some doubt over the recoverability of these debts.

Debtor Name	Total Amount for Write-Off	Reasons
Sara Walker	\$1.74	Interest was applied after final payment was made. Write-Off is recommended.
Meedac Holdings Pty Ltd	\$1.17	Interest was applied after lump sum payment for outstanding balance was made. Write-Off is recommended.
Blackham Resources Ltd	\$8.45	Interest accrued for a "late payment" invoice for "Contribution to the Community Christmas Party 2018", which was a voluntary contribution. Write-Off is recommended.

Consultation

Laura Litek, Finance & Administration Officer
Katherine Crawford, Accountant

Statutory Environment

Local Government Act 1995 Section 6.12

Risk Assessment

Accrual of debt recovery cost for the Shire of Wiluna.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements SIMPLE MAJORITY

<i>Officer Recommendation</i>

MOVED CR

SECONDED CR

That the amounts owed to the Shire by Sundry Debtors as listed in the above schedule entitled "Sundry Debtors for Write-Off as at 31 January 2020" totalling \$11.36 be approved for write-off.

CARRIED.../...

9.5. Committee Reports**9.5.1. Local Emergency Management & Airport Committee Minutes
3.2.2020**

<i>Officer Recommendation</i>

MOVED CR**SECONDED CR**

That the Minutes of the Local Emergency Management & Airport Committee meeting held on 3 February 2020 (attached as Appendix 9.5.1.) be received.

CARRIED.../...

10. Elected Members Motion of Which Previous Notice Has Been Given**11. Urgent Business Approved by the Person Presiding or by Decision of Council****12. Matters Behind Closed Doors**

<i>Officer Recommendation</i>

MOVED CR**SECONDED CR**

Procedural recommendation that the meeting be closed to the public, pursuant to S5.23 (2) subparagraph (c) to consider items 12. 1.1., 12.1.2. and 12.2.1. which deals with matters affecting a contract entered into, or which may be entered into, by the Local Government and which relates to a matter to be discussed at the meeting and S5.23 (2) subparagraph (a) to consider item 12.2.2. which deals with a matter affecting an employee or employees.

CARRIED.../...

12.1.1 Draft RFT 2020-02 Supply of Landscaping and Carport Works for the Shire's Administration Building**12.1.2. Draft RFT 2020-03 Supply and Erect Patios and Sheds to 5 Staff Houses****12.2.1. Lease for Aviation Fuel Facility****12.2.2. CEO's Employment Contract**

<i>Officer Recommendation</i>

MOVED CR

SECONDED CR

That the meeting be re-opened to the public.

CARRIED.../...

13. Closure



SHIRE OF WILUNA

MONTHLY FINANCIAL REPORT

For the Period Ended 31 December 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WILUNA

Compilation Report

For the Period Ended 31 December 2019

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Overview

Summary reports and graphical progressive graphs are provided on page 2,3, and 4.
No matters of significance are noted.

Statement of Financial Activity by reporting program

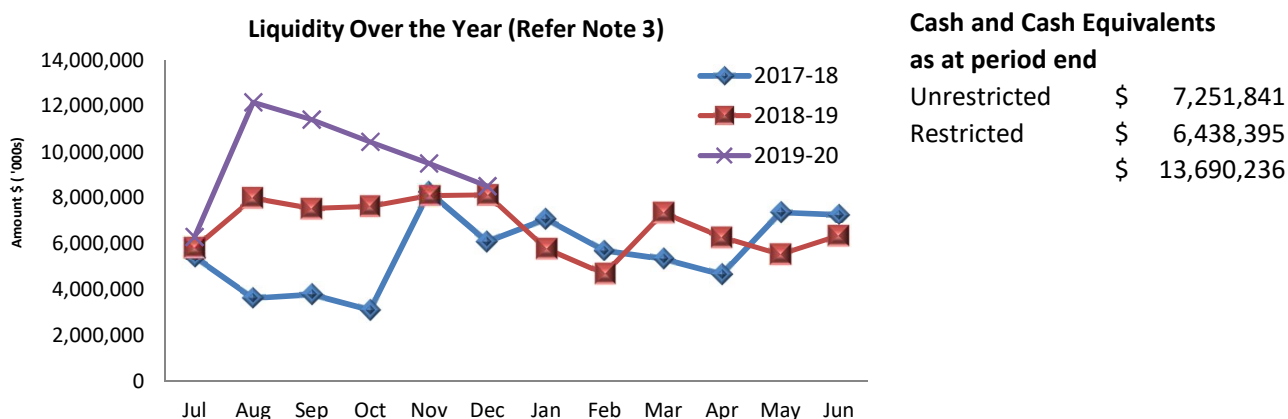
Is presented on page 5 and shows a surplus as at 31 December 2019 of \$8,502,455.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

SHIRE OF WILUNA

Monthly Summary Information
For the Period Ended 31 December 2019

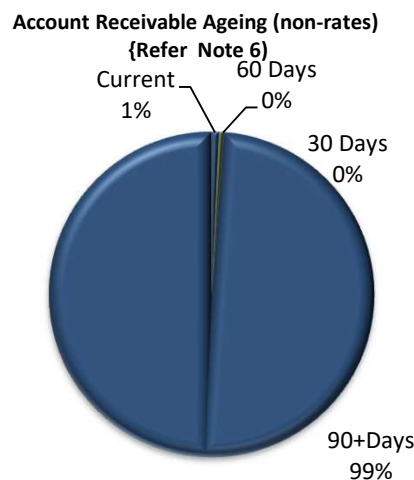
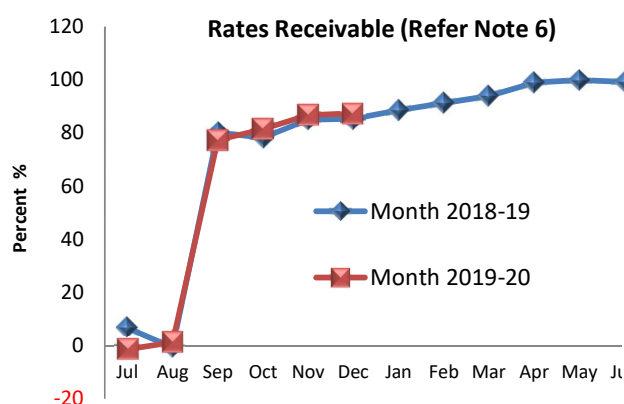
Graph 1



Graph 1 - is a comparison demonstrating the Cash and Cash Equivalents for the current financial year and the last 2 financial years.

Cash and Cash Equivalents are the values of the Shire assets that are cash or can be converted into cash immediately. Cash equivalents include bank accounts and investments as specified in Note 4.

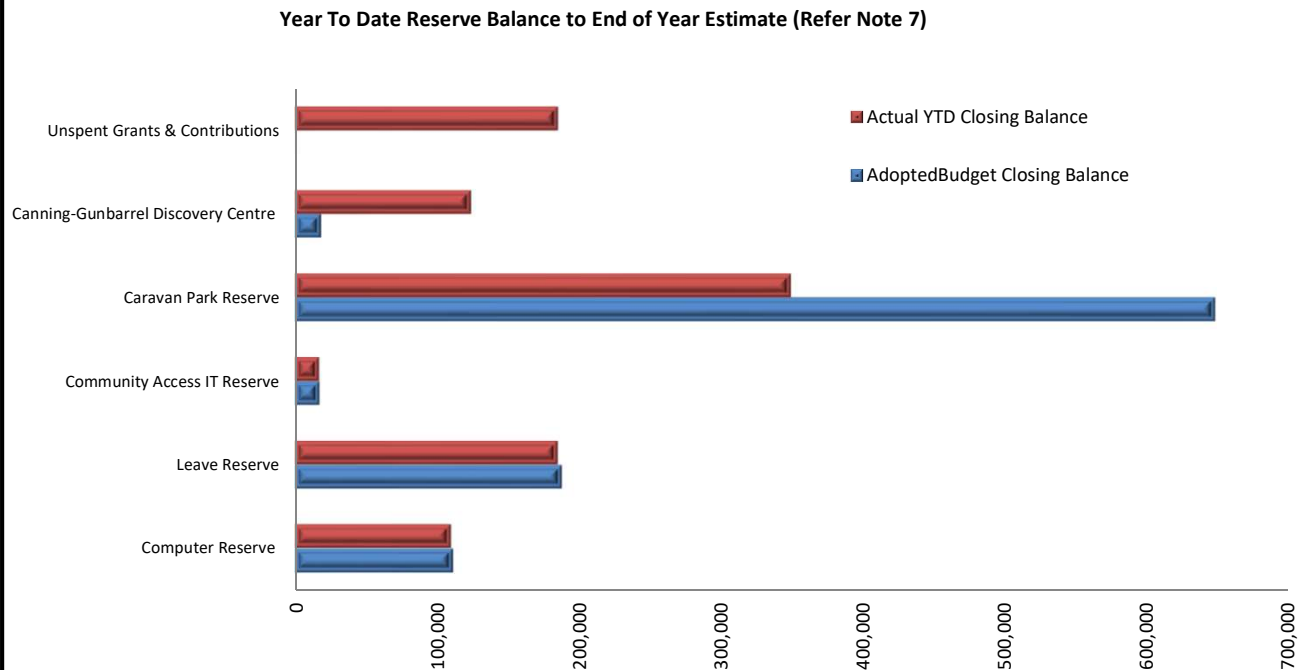
Graph 2 & 3



Graph 2 & 3- Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as an asset.

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

Graph 4



Graph 4 - Demonstrates the current balance of each Reserve Fund. A more detailed breakdown is available at Note 7 showing the opening balances, movements for the current year and the ending balance.

Reserves are funds set aside for a specified use which is determined at the Annual Budget. These specified uses are generally for future planned projects, asset upgrades and renewals, unspent grants and retentions.

Reserve funds are restricted from daily operational use and are generally invested in term deposits or held in interest bearing accounts. Interest earnings for reserve funds are deposited into that Reserve Fund.

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

SHIRE OF WILUNA

Monthly Summary Information

For the Period Ended 31 December 2019

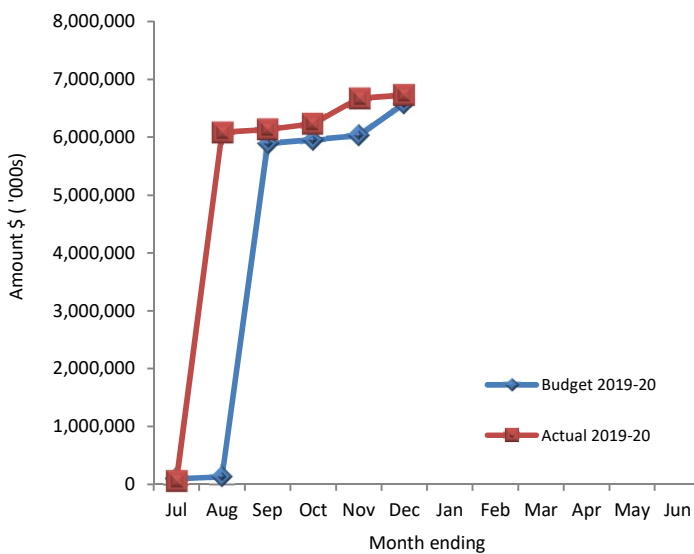
The following graphs represents Operational Revenue & Expenditure and Capital Revenue & Expenditure.

The year to date budget is a benchmark target for the expected position the Shire should currently be at. However there can be timing reasons that the benchmark might not be achieved each month - e.g. issuing rate notices, bulk/large payments (insurance), capital works project and capital funding movements.

Revenues

Graph 5

Budget Operating Revenues -v- Actual (Refer Note 2)

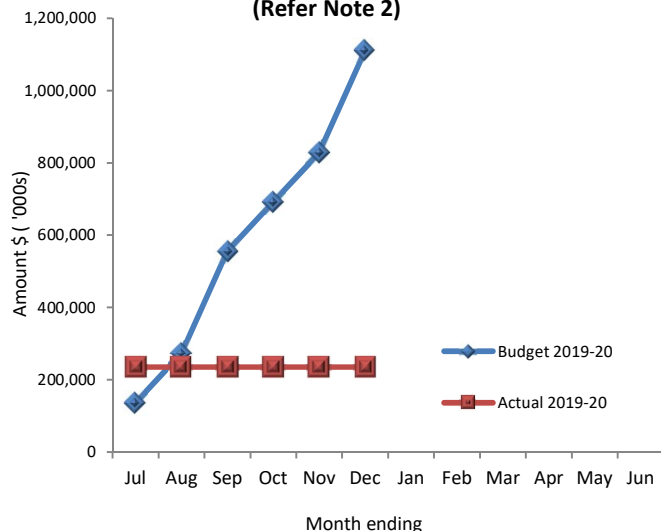


Graph 4 - Represents Operational Revenue.
This demonstrates the year to date budget versus the year to date actual revenue received.

Operational Revenue is the revenue received for the general day to day operations e.g. rates, services, fees and charges.

Graph 6

Budget Capital Revenue -v- Actual (Refer Note 2)



Graph 5 - Represents Capital Revenue.
This demonstrates the year to date budget versus the year to date actual capital revenue received.

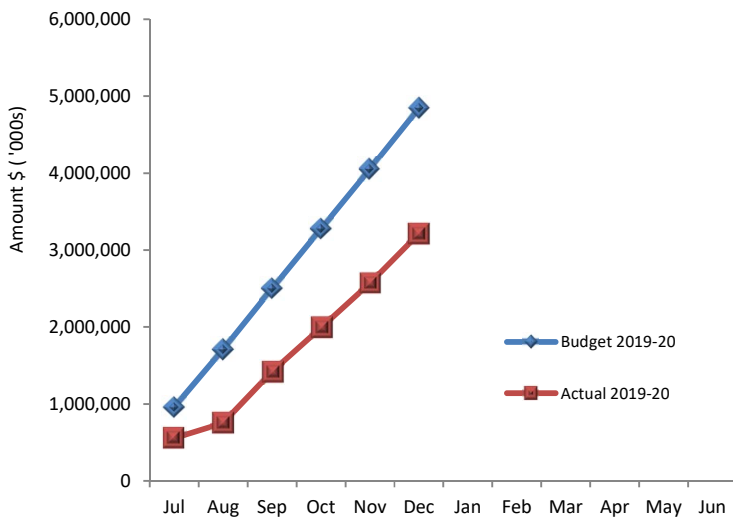
Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads.

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

Expenditure

Graph 7

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Graph 7 - Represents Operational Expenditure.

This demonstrates the year to date budget versus the year to date actual expenditure.

Operational Expenditure is expenses for the general day to day operations e.g. utilities, insurance, wages, general maintenance of the Shire assets.

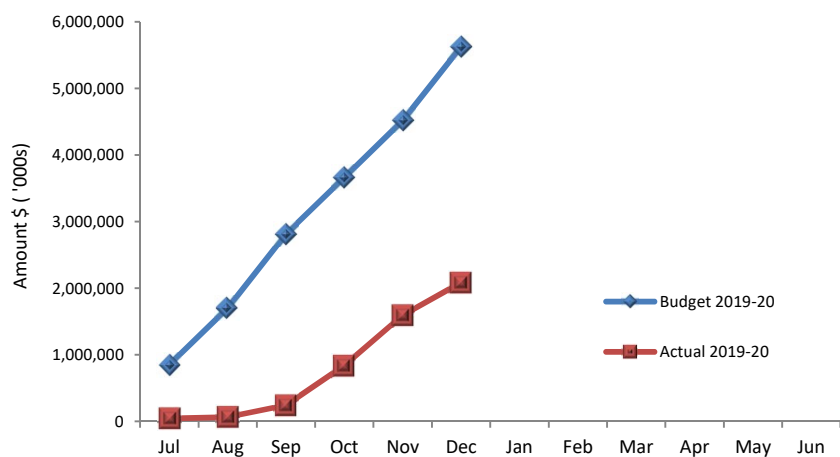
Graph 8 - Represents Capital Expenses.

This demonstrates the year to date budget versus the year to date actual capital expenditure.

Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads.

Graph 8

Budget Capital Expenses -v- Actual (Refer Note 2)



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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 December 2019

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Operating Revenues		\$	\$	\$	\$	%	
Governance		200	6,318	(1)	(6,319)	-100%	
General Purpose Funding - Rates	9	5,323,577	5,323,578	5,378,068	54,490	1%	
General Purpose Funding - Other		1,574,964	787,484	762,950	(24,534)	-3%	
Law, Order and Public Safety		20,880	10,432	10,482	50	0%	
Health		200	96	210	114	119%	
Education and Welfare		0	0	0	0		
Housing		30,000	15,000	12,846	(2,154)	-14%	
Community Amenities		85,540	42,762	63,969	21,207	50%	
Recreation and Culture		273,700	136,838	143,463	6,625	5%	
Transport		353,290	237,582	316,554	78,972	33%	
Economic Services		8,500	4,250	26,263	22,013	518%	
Other Property and Services		44,820	22,404	12,497	(9,907)	-44%	
Total Operating Revenue		7,715,671	6,586,744	6,727,301	140,557		
Operating Expense							
Governance		(2,446,417)	(1,231,114)	(778,237)	452,877	37%	
General Purpose Funding		(396,771)	(198,384)	(117,962)	80,422	41%	
Law, Order and Public Safety		(207,243)	(104,747)	(63,486)	41,261	39%	
Health		(73,198)	(36,600)	(19,943)	16,657	46%	
Education and Welfare		(62,500)	(31,248)	(62,704)	(31,456)	-101%	
Housing		(300,050)	(159,557)	(230,930)	(71,373)	-45%	
Community Amenities		(740,056)	(370,263)	(188,558)	181,706	49%	
Recreation and Culture		(1,998,444)	(1,002,877)	(699,440)	303,437	30%	
Transport		(2,372,781)	(1,188,931)	(683,365)	505,566	43%	
Economic Services		(897,485)	(452,771)	(283,922)	168,849	37%	
Other Property and Services		(40,963)	(67,484)	(82,911)	(15,427)	-23%	
Total Operating Expenditure		(9,535,908)	(4,843,976)	(3,211,458)	1,632,518		
Funding Balance Adjustments							
Add back Depreciation		1,180,312	590,172	632,495	42,323	7%	Depreciation is added back to the Financial Statement as it is not a cash component.
Adjust (Profit)/Loss on Asset Disposal	8	(16,035)	(16,035)	0	16,035	-100%	
Loss on revaluation of non-current assets		0	0	0			Any profit or loss on disposal of assets will also show here.
Adjust provisions and accruals		0	0	0	0		
Net Cash from Operations		(655,960)	2,316,905	4,148,338	1,831,433		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,221,594	1,110,798	235,185	(875,613)	-79%	Capital Revenue is generally for funding or grants received to complete building and engineering works that create, upgrade, renew or replace an asset.
Proceeds from Disposal of Assets	8	336,000	0	0	0		The budget here is funding for roads and potentially the Wotton Street Playground pending approval. Refer Note 11 for breakdown.
Total Capital Revenues		2,557,594	1,110,798	235,185	(875,613)		
Capital Expenses							
Land and Buildings	13	(4,820,000)	(2,409,996)	(180,112)	2,229,884	93%	Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads.
Infrastructure - Roads	13	(1,596,945)	(798,474)	(1,613,725)	(815,251)	-102%	Refer Note 13 for a breakdown of the capital projects and the expenditure to date.
Infrastructure - Others	13	(2,687,000)	(1,343,498)	(280,414)	1,063,084	79%	
Infrastructure - Airport	13	(1,094,454)	(547,230)	(10,324)	536,906	98%	
Plant and Equipment	13	(997,000)	(498,498)	(471)	498,027	100%	
Furniture and Equipment	13	(56,000)	(28,002)	0	28,002	100%	
Work in Progress	13			0			
Total Capital Expenditure		(11,251,399)	(5,625,698)	(2,085,047)	3,540,651		
Net Cash from Capital Activities		(8,693,805)	(4,514,900)	(1,849,861)	2,665,039		
Financing							
Repayment of Debentures	10	(286,725)	(23,894)	(141,924)	(118,030)	-494%	Financing demonstrates the repayments of the loans as listed in Note 10. This will also show the proceeds of the new loans as set out in the Annual Budget
Proceeds from new debentures	10	800,000	0	0			
Transfers to cash backed reserves (restricted assets)	7	(685,000)	(167,598)	(167,598)	0	0%	Reserve movements including interest earned (deposits and withdrawals from the reserve accounts) will appear here also. Refer Note 7 for breakdown.
Transfers from cash backed reserves (restricted assets)	7	3,549,617	634,558	634,558	0		
Net Cash from Financing Activities		3,377,892	443,067	325,037	(118,030)		
Net Operations, Capital and Financing		(5,971,873)	(1,754,928)	2,623,513	4,378,442		This is the result of the above.
Opening Funding Surplus(Deficit)	3	5,971,876	5,971,876	5,878,941	(92,935)	-2%	This is the surplus as at 30 June 2019 - Refer Note 3 for breakdown.
Closing Funding Surplus(Deficit)	3	0	4,216,948	8,502,455	4,285,507		The result of the above plus the 30 June 2019 surplus

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 December 2019

	Note	Adopted Annual Budget	Amended Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Operating Revenues		\$	\$	\$	\$	\$	%	
Rates	9	5,323,577	5,323,578	5,323,578	5,378,068	54,490	1%	<i>Operating Revenue by Nature & Type</i> <i>Enables a view of the type of revenue that has been received e.g. rates, interest</i> Operational Revenue is the revenue received for the general day to day operations e.g. rates, services, fees and charges.
Operating Grants, Subsidies and Contributions	11	1,683,472	1,683,472	900,886	1,045,452	144,566	16%	
Fees and Charges		380,318	380,318	190,122	181,264	(8,858)	-5%	
Interest Earnings		236,153	236,153	118,080	71,409	(46,671)	-40%	
Other Revenue		115	115	8,062	51,108	43,046	534%	
Profit on Disposal of Assets	8	92,035	92,035	46,014	0	(46,014)	-100%	
Total Operating Revenue		7,715,670	7,715,671	6,586,742	6,727,301	140,559		
Operating Expense								
Employee Costs		(2,857,195)	(2,857,195)	(1,428,618)	(952,482)	476,136	-33%	<i>Operating Expenditure by Nature & Type</i> <i>Enables a view of the type of expenditure e.g. for employee costs, insurance</i> Operational Expenditure is expenses for the general day to day operations e.g. utilities, insurance, wages and general maintenance of the Shire assets.
Materials and Contracts		(4,670,311)	(4,670,311)	(2,338,374)	(1,211,767)	1,126,607	-48%	
Utility Charges		(211,499)	(211,499)	(105,750)	(90,227)	15,523	-15%	
Depreciation on Non-Current Assets		(1,180,312)	(1,180,312)	(590,172)	(632,495)	(42,323)	7%	
Interest Expenses		(152,864)	(152,864)	(76,436)	(43,617)	32,819	-43%	
Insurance Expense		(242,275)	(242,275)	(193,860)	(174,267)	19,593	-10%	
Other Expenditure		(221,450)	(221,450)	(110,766)	(106,603)	4,163	-4%	
Loss on Disposal of Assets	8	0	0	0	0	0		
Loss on revaluation of non-current assets		0	0	0	0	0		
Total Operating Expenditure		(9,535,906)	(9,535,906)	(4,843,976)	(3,211,458)	1,632,518		
Funding Balance Adjustments								
Add back Depreciation		1,180,312	1,180,312	590,172	632,495	42,323	7%	Depreciation is added back to the Financial Statement as it is not a cash component. Any profit or loss on disposal of assets will also show here.
Adjust (Profit)/Loss on Asset Disposal	8	(16,035)	(16,035)	(16,035)	0	16,035	-100%	
Loss on revaluation of non-current assets		0	0	0	0	0		
Adjust provisions and accruals		0	0	0	0	0		
Net Cash from Operations		(655,959)	(655,958)	2,316,903	4,148,338	1,831,435		
Capital Revenues								
Grants, Subsidies and Contributions	11	2,221,594	2,221,594	1,110,798	235,185	(875,613)	-79%	Capital Revenue is generally for funding or grants received to complete building and engineering works that create, upgrade, renew or replace an asset. The budget here is funding for roads and potentially the Wotton Street Playground pending approval. Refer Note 11 for breakdown.
Proceeds from Disposal of Assets	8	336,000	336,000	0	0	0		
Total Capital Revenues		2,557,594	2,557,594	1,110,798	235,185	(875,612)		
Capital Expenses								
Land and Buildings	13	(4,820,000)	(4,820,000)	(2,409,996)	(180,112)	2,229,884	93%	Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads. Refer Note 13 for a breakdown of the capital projects and the expenditure to date.
Infrastructure - Roads	13	(1,596,945)	(1,596,945)	(798,474)	(1,613,725)	(815,251)	-102%	
Infrastructure - Others	13	(2,687,000)	(2,687,000)	(1,343,498)	(280,414)	1,063,084	79%	
Infrastructure - Airport	13	(1,094,454)	(1,094,454)	(547,230)	(10,324)	536,906	98%	
Plant and Equipment	13	(997,000)	(997,000)	(498,498)	(471)	498,027	100%	
Furniture and Equipment	13	(56,000)	(56,000)	(28,002)	0	28,002	100%	
Work in Progress	13				0			
Total Capital Expenditure		(11,251,399)	(11,251,399)	(5,625,698)	(2,085,047)	3,540,651		
Net Cash from Capital Activities		(8,693,805)	(8,693,805)	(4,514,900)	(1,849,861)	2,665,040		
Financing								
Repayment of Debentures	10	(286,725)	(286,725)	(23,894)	(141,924)	(118,030)		Financing-repayments of the loans as listed in Note 10. This will also show the proceeds of the new loans as set out in the Annual Budget
Proceeds from new debentures	10	800,000	800,000	0	0	0		
Transfers to cash backed reserves (restricted assets)	7	(685,000)	(685,000)	(167,598)	(167,598)	0	0%	Reserve movements including interest earned (deposits and withdrawals from the reserve accounts) will appear here also. Refer Note 7 for breakdown.
Transfers from cash backed reserves (restricted assets)	7	3,549,617	3,549,617	634,558	634,558	0	0%	
Net Cash from Financing Activities		3,377,892	3,377,892	443,067	325,037	(118,030)		
Net Operations, Capital and Financing		(5,971,872)	(5,971,871)	(1,754,930)	2,623,514	4,378,445		This is the result of the above.
Opening Funding Surplus(Deficit)	3	5,971,876	5,971,876	5,971,876	5,878,941	(92,935)	-2%	This is the surplus as at 30 June 2019 - Refer Note 3 for breakdown.
Closing Funding Surplus(Deficit)	3	0	0	4,216,948	8,502,455	4,285,507		The result of the above plus the 30 June 2019 surplus

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
 Refer to Note 2 for an explanation of the reasons for the variance.

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

Shire of Wiluna
STATEMENT OF FINANCIAL POSITION
31-December-2019

	Note	2019/2020	2018/2019
CURRENT ASSETS			
Cash at Bank and On Hand	4	13,690,236	10,673,741
Rates Outstanding		687,929	14,081
Sundry Debtors		1,052,782	2,793,623
GST Receivable		173,554	217,859
Accrued Income/Payments In Advance		0	20,727
Stocks on Hand		23,063	39,752
TOTAL CURRENT ASSETS		15,627,564	13,759,783
CURRENT LIABILITIES			
Sundry Creditors		231,568	511,307
Accrued Interest on loans		0	27,432
Accrued Salaries & Wages		22,561	22,561
GST Payable		5,789	19,848
Accrued Expenses		0	0
Other current liabilities		176,687	144,229
Loan Liability (Current)		144,802	286,725
Provision for Legal Dispute		100,000	100,000
Provision For Annual Leave		89,460	89,460
Provision For Long Service Leave (Current)		60,649	60,649
TOTAL CURRENT LIABILITIES		831,515	1,262,211
NET CURRENT ASSETS		14,796,048	12,497,572
NON-CURRENT ASSETS			
Land & Buildings		20,709,260	20,529,148
Accumulated Depreciation Land & Building		(839,254)	(626,802)
Furniture & Equipment		541,848	541,848
Accumulated Depreciation Furniture Equip		(135,637)	(85,734)
Plant & Equipment		1,166,301	1,165,830
Accumulated Depreciation Plant & Equip		(84,907)	(3,994)
Roads		59,897,791	58,284,066
Accumulated Depreciation Roads		(228,341)	(160,021)
Airport		5,676,600	5,666,275
Accumulated Depreciation Airport		(338,865)	(224,863)
Other Infrastructure		3,329,103	3,048,688
Accumulated Depreciation Other Infrastructure		(311,770)	(204,866)
Work in Progress - Buildings		0	0
Work in Progress -Other Infrastructures		0	0
TOTAL NON-CURRENT ASSETS		89,382,128	87,929,576
NON-CURRENT LIABILITIES			
Loan Liability (Non Current)		3,431,398	3,431,398
Provision For Long Service Leave (Non Current)		7,574	7,574
TOTAL NON-CURRENT LIABILITIES		3,438,973	3,438,973
NET ASSETS		100,739,204	96,988,175
EQUITY			
Accumulated Surplus		40,774,022	36,556,032
Revaluation Surplus-Land & Buildings		4,223,618	4,223,618
Revaluation Surplus-Furniture & Equipment		-	-
Revaluation Surplus-Plant & Equipment		672,007	672,007
Revaluation Surplus - Infrastructure Road		42,159,899	42,159,899
Revaluation Surplus-Infrastructure Airport		4,759,121	4,759,121
Revaluation Surplus-Infrastructure Others		1,712,143	1,712,143
Reserve - Asset Replacement		2,944,607	2,931,283
Reserve - Computer	7	109,776	109,279
Reserve - Airport	7	1,179,974	1,174,635
Reserve - Leave	7	185,116	184,278
Reserve - Wiluna Telecentre	7	17,245	17,168
Reserve - Caravan Park	7	349,474	347,384
Reserve - Heritage and Interpretive Centre	7	124,152	123,981
Reserve - Unspent Grants and Contributions	7	185,304	185,304
Reserve - Community Development	7	466,688	464,225
Reserve - Plant Replacement	7	692,090	688,858
Reserve - Community Development	7	183,968	101,034
Reserve - Unspent Loan	7	0	577,927
TOTAL EQUITY		100,739,204	96,988,175

The Balance Sheet "bottom line" discloses the Net Community Equity of Council, which represents it's wealth as measured by a dollar value of its assets less its liabilities.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

(f) Cash and Cash Equivalents

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

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	2 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(k) Trade and Other Payables

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

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

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.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) 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 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 resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(q) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:

"A proud, green, go-ahead and healthy Wiluna"

The Strategic Community Plan defines the key objectives of the Shire as:

"Working together to enhance our future through good governance"

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Reporting Programs

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Expenses associated with provision of services to members of council and elections and the administrative support available to the council for the provision of governance of the district. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above revenues, e.g. valuation expense debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Supervision and enforcement of Local Laws, fire prevention, animal control, provision of ranger services and other aspects of public safety including emergency services.

HEALTH

Health inspection services, food quality control, mosquito and pest control and waste disposal compliance.

EDUCATION AND WELFARE

Provision and development of community service programmes, including training and disability requirements.

HOUSING

Provision and maintenance of housing accommodation for employees.

COMMUNITY AMENITIES

Sanitation, sewerage, protection of the environment, public conveniences, cemeteries, rubbish collection services, operation of rubbish disposal sites, litter control, and administration of town planning schemes.

RECREATION AND CULTURE

Provision and maintenance of public halls, civic centres, aquatic centre, recreation centres, and various sporting facilities. Provision and maintenance of parks, gardens, and playgrounds. Operation of library, art centre and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, footpaths, depots, traffic control, cleaning of streets, and maintenance of street trees, street lighting and etc.

ECONOMIC SERVICES

Tourism and area promotion, provision of rural services including weed control and vermin control. Building control and economic development facilities.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials, private works operations

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%		
General Purpose Funding	29,955	1%	Timing	
Governance	(6,319)	-100%	Timing	Nil revenue collected to date. Majority of revenue budget is gains on asset sales.
Law, Order and Public Safety	50	0%	Timing	
Health	114	119%	Timing	Fees collected for registration of Food Business.
Education and Welfare	0		Timing	
Housing	(2,154)	-14%	Timing	Reimbursements for electricity received. Fees collected for admin units overnight accommodation.
Community Amenities	21,207	50%	Timing	Fees billed to rate payers for annual refuse collection.
Recreation and Culture	6,625	5%	Timing	Fees collected for medical waste & liquid waste. 50% of IVAIS Grant received.
Transport	78,972	33%	Timing	40% of the RRG and the full Direct Grant billed to MRD. Part R2R funding to be claimed next quarter.
Economic Services	22,013	518%	Timing	Tourism merchandise sales have exceeded budget by \$11k. Building permits revenue budget exceeded by \$3,500. Rental income on leased properties budget exceeded by \$3,500. Received \$3,000 share from Salt Lake Potash for Wiluna Airport Concept Plan - this will be a new budget item. Propose at mid year to increase revenue budgets to reflect actual and anticipated revenue.
Other Property and Services	(9,907)	-44%	Timing	Refund received for insurance premium.
Operating Expense				
General Purpose Funding	80,422	41%	Timing	Majority of costs being for administration. Other items (bank fees etc) have minimal costs to date.
Governance	452,877	37%	Timing	Expenditure to date being for wages, administration, member sitting fees, FBT, GVROC statutory compliance services quarterly fee for 19/20 and insurance.
Law, Order and Public Safety	41,261	39%	Timing	Insurance has exceeded budget by \$1,235 due to only the bushfire insurance being budgeted for and not the insurance for the fire truck. Building maintenance costs exceeded budget by \$1,500 - fridge/freezer purchased, truck barrier and electrical works required.
Health	16,657	46%	Timing	Majority of costs being for administration, Environmental Health and Building Services.
Education and Welfare	(31,456)	-101%	Timing	Budget fully expended. Contribution to Wiluna Training Centre paid. Contributions and donations paid to Meekatharra ICPSA and School of the Air.
Housing	(230,930)	-45%	Timing	Maintenance and operational costs on track with housing. Transfer of costs for staff housing to other programs as per staff positions to be processed in next quarter.
Community Amenities	181,706	49%	Timing	Costs to date being for refuse collection, bulk refuse collection (old cars) and cemetery services. Other community provisions to be expended as required.
Recreation and Culture	303,437	30%	Timing	Expenditure to date being for various items; wages, depreciation, administration, water bore maintenance, Youth Centre maintenance.
Transport	505,566	43%	Timing	Maintenance grading works on Wiluna Nth, Sandstone Wiluna, Wongawol, Granite Peak-Lake Violet Rd, Prenti Downs, Barwidgee-Yandal, Prenti Downs-Warren Bore Rd, Carnegie.
Economic Services	168,849	37%	Timing	Expenditure to date being for administration, depreciation, building control, wages, picnic site maintenance, consultancy services.
Other Property and Services	(15,427)	-23%	Timing	Program includes Administration, Works, Plant Costs, Community Services and Salaries. These costs are allocated to the Shire general operations.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 2: EXPLANATION OF MATERIAL VARIANCES

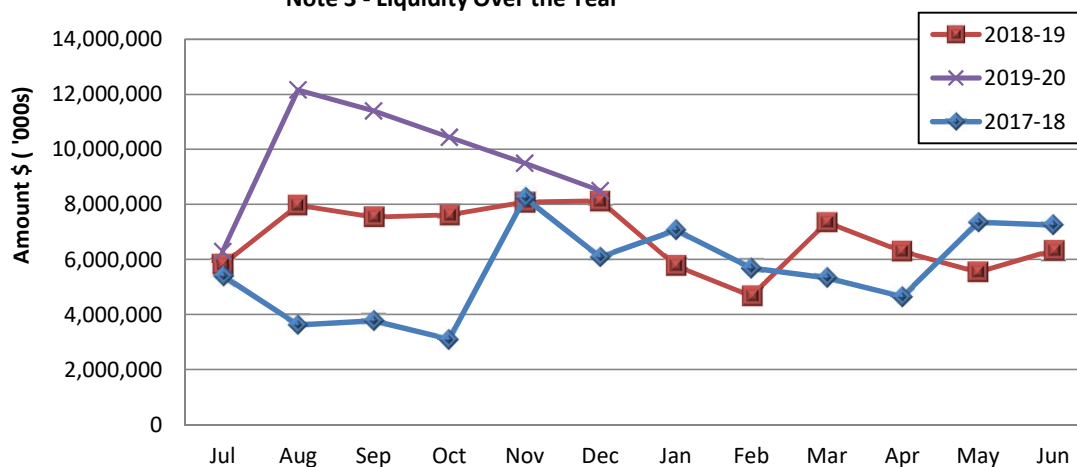
Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Capital Revenues				
				Capital revenue received to date being for Regional Roads Group and MRD Direct Grant. Further claims as works progress.
Grants, Subsidies and Contributions	(875,613)	-79%	Timing	R2R grant to be partially claimed next quarter.
Proceeds from Disposal of Assets	0			
Capital Expenses				
				Tenders received for the 2 new houses and awarded. Purchased 77 Wotton Street.
Land and Buildings	2,229,884	93%	Timing	
Infrastructure - Roads	(815,251)	-102%	Timing	Road Construction Tender advertised.
Infrastructure - Others	1,063,084	79%	Timing	Orders prepared for the Depot shed and workshop pit.
Infrastructure - Airport	536,906	98%	Timing	Tender awarded for perimeter fencing.
				Quotes issued for various plant items; ute, water tank, sewerage tank, agitator.
Plant and Equipment	498,027	100%	Timing	Tender awarded for the new truck and delivery is expected May 2020.
Furniture and Equipment	28,002	100%	Timing	Nil costs to date.
Financing				
Loan Principal	(118,030)	-494%	Timing	Loans paid as per loan schedule

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Dec 2019	Budget 30 June 2020	Actual 30 June 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	7,251,841	906,648	3,768,385
Cash Restricted - Reserves Equity	4	6,438,395	4,022,872	6,905,356
Receivables - Rates	6	687,929	106,353	14,081
Receivables -Other	6	1,052,782	0	2,793,623
Interest / ATO Receivable/Accrual		173,554	0	238,586
Inventories		23,063	20,000	39,752
		15,627,564	5,055,873	13,759,783
Less: Current Liabilities				
Payables		(581,407)	(1,094,726)	(1,012,102)
Provisions		(250,109)	(225,000)	(250,109)
		(831,515)	(1,319,726)	(1,262,211)
Less: Cash Reserves	7	(6,438,395)	(4,022,872)	(6,905,356)
Secured by floating charge		144,802	286,725	286,725
Net Current Funding Position		8,502,455	0	5,878,941

Note 3 - Liquidity Over the Year



The graph is a comparison demonstrating the Cash and Cash Equivalents for the current financial year and the last 2 financial years.

Comments - Net Current Funding Position

The above note shows the Cash and Cash Equivalents as current assets less current liabilities.

The current liabilities are what is payable in this financial year. Payables above are showing the balance due after the current month end - creditors, payroll, GST, PAYG and loan payments.

The provisions are for the current annual leave and long service leave for employees.

Cash and Cash Equivalents are the value of the Shire assets that can be converted into cash immediately.

Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as a current asset.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 4: CASH AND INVESTMENTS

		Interest Rate	Municipal Unrestricted \$	Reserves Restricted \$	Total Amount \$
(a)	Municipal Account				
A030010	CBA Muni - Cash at Bank		(4,872)		(4,872)
A030020	CBA Muni Call Deposit		104,293		104,293
A030135	Bankwest Money Market Deposit Account (at call)		1,002,220		1,002,220
A030123	NAB TD - Muni		0		0
A030130	ME Bank TD - Muni		1,000,000		1,000,000
A030150	Macquarie Bank TD - Muni		900,000		900,000
A030080	My State Bank - Muni Investment		1,500,000		1,500,000
A030136	Bankwest TD - Muni		1,000,000		1,000,000
A030133	Westpac TD - Muni		1,000,000		1,000,000
A030145	IMB Bank LTD TD Muni		750,000		750,000
(b)	Reserve Account				
A030015	CBA Reserve Call Account			175,999	175,999
A030109	NAB TD - Reserve Account			1,200,000	1,200,000
A030127	Rural Bank TD - Reserve			1,305,724	1,305,724
A030126	Macquarie Bank TD - Reserve			1,100,000	1,100,000
A030118	ME Bank TD - Reserve			906,672	906,672
A030129	Bank of Queensland TD - Reserve			500,000	500,000
A030137	IMB Bank TD - Reserve			1,250,000	1,250,000
A030101	Cash On Hand - Floats		200		200
	Total		7,251,841	6,438,395	13,690,236

This note breaks down the current assets by Cash and Investments.

The Municipal Account is unrestricted cash - for day to day operations and any capital payments

The Reserve Account is restricted cash and is the balance of the Shire Reserves at Note 7.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 5: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			Opening Surplus	\$	\$	\$	\$
							0
							0
							0
							0
							0
							0
							0
				0	0	-	0

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 6: RECEIVABLES

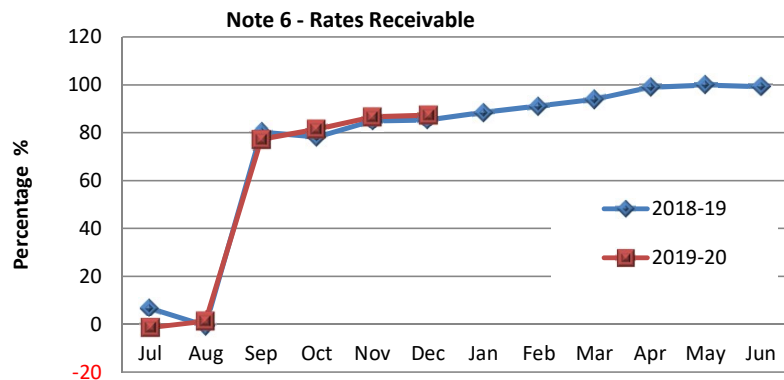
Receivables - Rates Receivable

Opening Arrears Previous Years
 Levied this year and adjustments
Less Collections to date
 Equals Current Outstanding

Net Rates Collectable

% Collected

YTD 31 Dec 2019	YTD Previous FY
\$ 43,493	\$ 103,236
5,378,068	5,001,577
(4,733,631)	(5,061,320)
687,929	43,493
687,929	43,493
87.31%	99.15%



Comments/Notes - Receivables Rates

Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as a current asset.

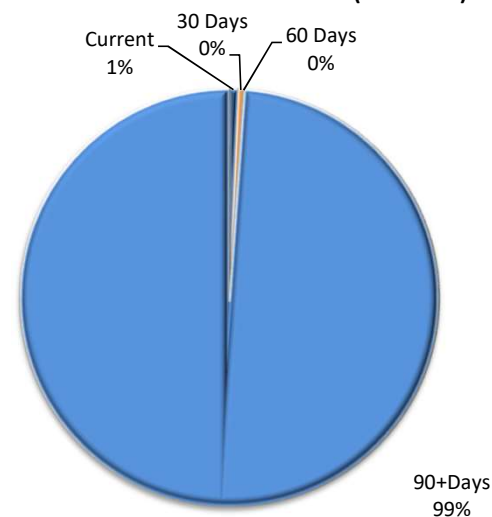
63% of the balance are rate payers whom have entered an instalment arrangement.

Receivables - General

	Current	30 Days	60 Days	90+Days
Receivables - General	\$ 8,341	\$ 4,798	\$ 233	\$ 1,162,487
Total Receivables General Outstanding				1,175,859

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables General

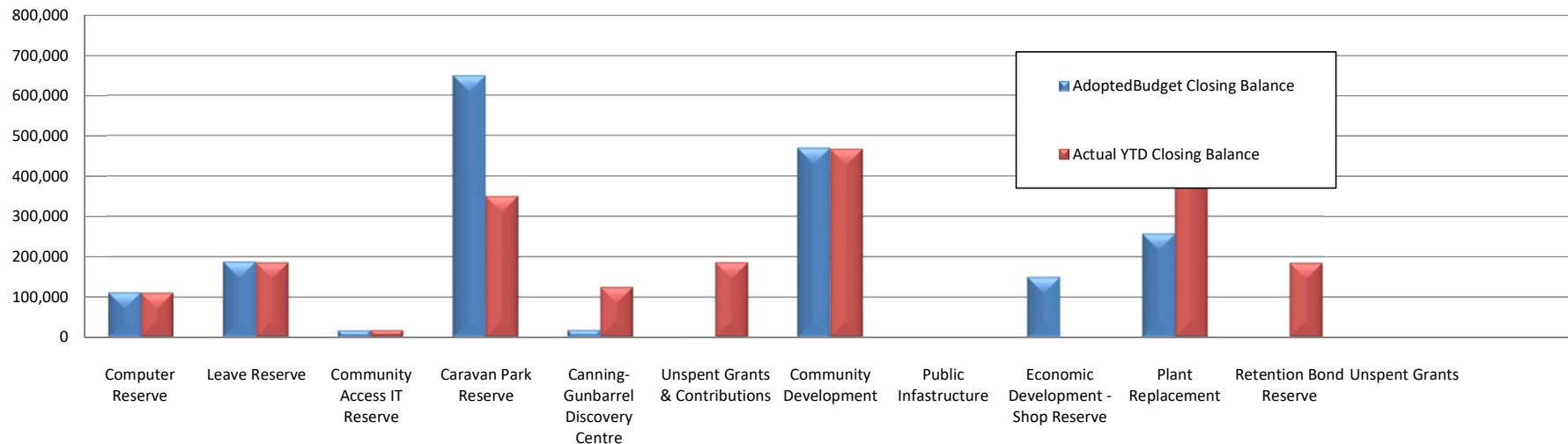
90 Days balance is high due to invoices raised for flood damage claims. Claims are processed through invoicing then sent for approval.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 7: Cash Backed Reserve

2019-20										
Name	Opening Balance	Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
Airport Reserve	\$ 1,174,635	\$ 25,300	\$ 5,340	\$ 100,000	\$	\$ (560,120)	\$ -		\$ 739,815	\$ 1,179,974
Asset Development & Replacement Reserve	2,931,283	63,113	13,324			(1,555,477)			1,438,919	2,944,607
Computer Reserve	109,279	2,350	497	-			-		111,629	109,776
Leave Reserve	184,278	3,963	838	-			-		188,241	185,116
Community Access IT Reserve	17,168	375	77	-					17,543	17,245
Caravan Park Reserve	347,384	1,025	2,090	300,000					648,409	349,474
Canning-Gunbarrel Discovery Centre	123,981	7,625	171	10,000		(122,891)			18,715	124,152
Unspent Grants & Contributions	185,304	0	-	-		(185,304)			0	185,304
Community Development	464,225	5,538	2,463	0					469,763	466,688
Public Infrastructure	0	0		-					0	0
Economic Development - Shop Reserve	0	0		150,000					150,000	0
Plant Replacement	688,858	13,538	3,232	-		(445,000)			257,396	692,090
Retention Bond Reserve	101,034	2,175	311	-	139,876	(102,898)	(56,631)		0	183,968
Unspent Grants	577,927	0				(577,927)	(577,927)		0	0
	6,905,356	125,002	27,721	560,000	139,876	(3,549,617)	(634,558)	0	4,040,430	6,438,395

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Comments
Fair Value	Accum Depr	Proceeds	Profit (Loss)		
\$	\$	\$	\$		
0	0	0	0		

Comments - Capital Disposal/Replacements

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 9: RATING INFORMATION

RATE TYPE	Budget						Actual				
	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$
Differential General Rate											
GRV Wiluna Townsite	10.2268	69	986,368	100,874	0	0	100,874	100,874	54,491		155,365
GRV Mining	20.2213	6	6,380,000	1,290,119	0	0	1,290,119	1,290,119			1,290,119
UV Rural/Pastoral	13.7841	28	1,247,348	171,936	0	0	171,936	154,742			154,742
UV Mining	21.2284	213	14,835,946	3,149,434	0	0	3,149,434	3,149,434			3,149,434
UV Exploration & Prospecting Pastoral	21.2284	218	2,458,534	521,907	0	0	521,907	521,908			521,908
Sub-Totals		534	25,908,196	5,234,270	0	0	5,234,270	5,217,077	54,491	0	5,271,568
Minimum Payment	Minimum \$										
GRV Wiluna Townsite	490.00	18	7,838	8,820	0	0	8,820	8,820			8,820
GRV Mining	370.00	3	60	1,110	0	0	1,110	1,110			1,110
UV Rural/Pastoral	370.00	1	1,598	370	0	0	370	370			370
UV Mining	370.00	189	72,481	69,930	0	0	69,930	69,930			69,930
UV Exploration & Prospecting Pastoral	370.00	71	65,026	26,270	0	0	26,270	26,270			26,270
Sub-Totals		282	147,003	106,500	0	0	106,500	106,500	0	0	106,500
Discount / Concessions							5,340,770				5,378,068
Amount from General Rates							(17,193)				
Ex-Gratia Rates							5,323,577				5,378,068
Totals							0				0
							5,323,577				5,378,068

Comments - Rating Information

All land except exempt land in the Shire of Wiluna is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire. The General Rates detailed above for the above 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year. The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities. The intention to impose differential rating was advertised on 10 May 2019. Two submissions were received. The Council resolved to proceed with differential rates and minimums as advertised except for the UV Mining and UV Exploration and Prospecting rates that was advertised at 21.4345 and which the Council decreased to 21.2284 after considering the submissions received and changes in the valuation roll that were received after the proposed differential rates were advertised. The rates adopted were as per above table.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Loan No.	Principal 1-Jul-19	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual \$	Adopted Budget \$	Actual \$	Adopted Budget \$	Actual \$	Adopted Budget \$
Recreation & Culture									
Loan 1 - Youth Centre - Changerooms, Toilets, Kiosk	1	197,673	0	26,089	52,694	171,584	144,979	1,004	9,165
Housing									
Loan 4 - Staff Housing 5 New Houses	4	1,340,243	0	24,477	49,425	1,315,766	1,290,818	19,448	55,830
Economic Services									
Loan 2 - Canning - Gunbarrel Discovery Centre	2	474,415	0	62,613	126,466	411,802	347,949	10,633	21,997
Loan 5 - Streetscape Project	5	633,262	0	11,261	22,836	622,001	638,893	6,865	25,493
Governance									
Loan 3 - Administration Building	3	957,317	0	17,484	35,304	939,833	922,013	13,892	39,879
		3,602,910	0	141,924	286,725	3,460,986	3,344,652	51,842	152,364

All debenture repayments were financed by general purpose revenue.

No new debentures were raised during the reporting period.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2019-20 Adopted Budget	2019-20 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status		Comment
								Received	Not Received	
		(Y/N)	\$	\$	\$	\$	\$	\$	\$	
GENERAL PURPOSE FUNDING										
Grants Commission - General	WALGGC	Y	899,962	899,962	0	899,962	0	476,076	423,886	Financial Assistance Grant that is an untied grant which allows the Shire to spend the grants according to local priorities.
Grants Commission - Roads	WALGGC	Y	396,140	396,140	0	396,140	0	198,070	198,070	A component is received for general purpose and a component for roads
LAW, ORDER, PUBLIC SAFETY										
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	19,580	19,580	0	19,580	0	10,182	9,398	General operating grant received to assist in the operations of the Bush Fire Brigade.
EDUCATION AND WELFARE										
RECREATION AND CULTURE										
Wotton Street Playground	Lottery West	N	360,000	360,000	0	0	360,000	0	360,000	Pending approval.
Grants Events, Celebrations & Festivals	Various - refer budget	N	14,000	14,000	0	14,000	0	1,500	12,500	Various contributions for events in the Shire.
IVAIS Tjukurba Art Gallery	Department of Communications & the Arts	Y	145,000	145,000	0	145,000	0	72,500	72,500	To assist in the general operations of the Art Gallery
CDP Program	Wirrpanda	Y	60,000	60,000	0	60,000	0	35,000	25,000	To provide Community Development Programme (CDP) services, including placing and managing participants in activities
TRANSPORT										
Regional Road Group 2025 Grant	Regional Road Group - Main Roads	Y	587,964	587,964	0	0	587,964	235,185	352,779	Capital Funding for Roads
Roads to Recovery	Federal Government	Y	908,982	908,982	0	0	908,982	0	908,982	Capital Funding for Roads
Direct Regional Grant	Main Roads	Y	118,290	118,290	0	118,290	0	206,596	(88,306)	Untied grant received annually.
WANDRRA	Main Roads	Y	0	0	0	0	0	45,528	(45,528)	Capital Funding for Roads
Airport Terminal	Regional Airport Development Scheme	Y	364,648	364,648	0	0	364,648	0	364,648	Capital Funding for Roads
ECONOMIC SERVICES										
OTHER PROPERTY AND SERVICES										
TOTALS			3,874,566	3,874,566	0	1,652,972	2,221,594	1,280,637	2,593,929	

Operating
Non-Operating

Operating
Non-operating

1,652,972	1,652,972
2,221,594	2,221,594
<u>3,874,566</u>	<u>3,874,566</u>

1,045,452
235,185
<u>1,280,637</u>

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 19	Amount Received	Amount Paid	Closing Balance 31-Dec-19
Totals	\$ 13,136	\$ 35,364	\$ 26,022	\$ 22,477
	13,136	35,364	26,022	22,477

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals		Comment
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
GOVERNANCE													
C040001	Council Chambers Furniture			56,000				56,000	56,000	28,002	-	28,002	
C142101	CEO Vehicle		282,000					282,000	282,000	141,000	-	141,000	
	Total Governance	-	282,000	56,000	-	-	-	338,000	338,000	169,002	-	169,002	
HOUSING													
C091109	Single Persons Quarters (at admin building)	80,000						80,000	80,000	40,002	-	40,002	
C091163	2 New Houses - Trenton Street	640,000						640,000	640,000	319,998	2,448	317,550	Tender advertised
C091185	U5/30 Scotia Street Furniture & Eqpt	20,000						20,000	20,000	10,002	699	9,303	
C091200	Staff Housing - 8 Trenton Street	70,000						70,000	70,000	34,998	85	34,913	Quotes received. Order to be placed in December.
C091201	Staff Housing 2 - 10 Trenton Street	70,000						70,000	70,000	34,998	171	34,828	Quotes received. Order to be placed in December.
C091203	Staff Housing 3 - 42 Lennon Street	70,000						70,000	70,000	34,998	253	34,745	Quotes received. Order to be placed in December.
C091204	Staff Housing 4 - 46 Lennon Street	70,000						70,000	70,000	34,998	184	34,814	Quotes received. Order to be placed in December.
C091205	Staff Housing 5 - 48 Lennon Street	70,000						70,000	70,000	34,998	117	34,881	Quotes received. Order to be placed in December.
C091206	Land Purchases	200,000						200,000	200,000	100,002	43,844	56,158	32 Wall Street Purchase
	Total Housing	1,290,000	-	-	-	-	-	1,290,000	1,290,000	644,994	47,801	597,193	
COMMUNITY AMENITIES													
C107054	Cemetery Improvement						100,000	100,000	100,000	49,998	9,373	40,625	Gazebo works near completion. Paths/roads marked.
C107055	Replace Fencing at Lennon St Bore						20,000	20,000	20,000	10,002	10,450	(448)	Completed. Payment in December.
C107060	Sewerage Works - Replacement of Septic Systems						65,000	65,000	65,000	32,502	18,149	14,353	
	Total Community Amenities	-	-	-	-	-	185,000	185,000	185,000	92,502	37,972	54,530	
RECREATION AND CULTURE													
C111102	Youth Centre Landscape & Other Works						150,000	150,000	150,000	75,000	3,343	71,657	In progress
C111103	Youth Centre Sewerage Upgrade						17,000	17,000	17,000	8,502	-	8,502	
C111104	Youth Centre Upgrade	100,000						100,000	100,000	49,998	4,651	45,347	In progress
C111106	Youth Centre Orchard						15,000	15,000	15,000	7,500	-	7,500	
C112101	Pool Improvements						100,000	100,000	100,000	49,998	51,105	(1,107)	Perimeter rencing complete. To be paid in December.
C113128	Fully Enclosed BBQ Trailer		25,000					25,000	25,000	12,498	-	12,498	Order placed - being built.
C113131	Replace Basketball Court Lights (with LED)						13,000	13,000	13,000	6,498	-	6,498	Order placed
C113132	Wotton Street Playground Redesign						760,000	760,000	760,000	380,000	157	379,843	
C113133	Gym (Oval Change Room) Improvements	100,000						100,000	100,000	49,998	13,558	36,440	In progress
C113134	New Memorial Park Construction - Design, Landscaping & Flagpoles						450,000	450,000	450,000	225,000	502	224,498	
C113429	Oval Water Cannons Upgrade						100,000	100,000	100,000	49,998	199	49,799	
C117014	Old Morgue - External Paint	10,000						10,000	10,000	4,998	518	4,480	Materials order.
	Total Recreation and Culture	210,000	25,000	-	-	-	1,605,000	1,840,000	1,840,000	919,988	74,032	845,956	
TRANSPORT													
Street and Road Construction:													
C121004	Wiluna North Road - Reconstruct Existing Unsealed Road Formation				165,000			165,000	165,000	82,500	-	82,500	Tender advertised
C121005	Install Water Bores					140,000		140,000	140,000	70,002	35,500	34,502	
C121006	Wongawol Road - Drains, Verge Clearing, Resheeting				254,754			254,754	254,754	127,380	-	127,380	Tender advertised
C121007	Wongawol Road - Widening of Bitumen, Reconstruct Floodways & Culverts				436,125			436,125	436,125	218,064	580	217,485	Tender advertised
C121008	Carnegie Road - Drains, Verge Clearing, Resheeting				191,066			191,066	191,066	95,532	-	95,532	Tender advertised
C121015	Granite Peak - Vegetation clearance and pull in gravel from vegetation, re-shape and reform				100,000			100,000	100,000	49,998	-	49,998	Tender advertised
C121018	Granite Peak - Lake Violet Road				350,000			350,000	350,000	175,002	-	175,002	Tender advertised
C121810	Signs Guide Posts - Flexi Steel - km Sign Marked				100,000			100,000	100,000	49,998	-	49,998	
	Sub Total	-	-	-	1,596,945	-	140,000	1,736,945	1,736,945	818,478	36,080	782,399	
Road Plant Purchases													
C123100	Dual Cab Truck (Roadworks Crew)		200,000					200,000	200,000	100,002	471	99,531	Tender awarded and order placed
C123101	Ford Ranger Super Cab Ute		45,000					45,000	45,000	22,500	-	22,500	Quotes received
C123102	Second Hand Tandem Tipper		120,000					120,000	120,000	60,000	-	60,000	
C123103	13000 Litre Water Tank		50,000					50,000	50,000	25,002	-	25,002	Quotes received
C123105	Van for Art Gallery		43,000					43,000	43,000	21,498	-	21,498	
C123104	8000 Litre Sewerage Pump Out Tank		23,000					23,000	23,000	11,502	-	11,502	Quotes received
C123178	Refurbishment of Bore Trailer		9,000					9,000	9,000	4,500	-	4,500	
C123197	Concrete Truck		60,000					60,000	60,000	30,000	-	30,000	Quotes received

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2019

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals		Comment
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
C123198	Mobile Portable Toilet Block		100,000					100,000	100,000	49,998	-	49,998	Quotes received
C123223	Mower and Trailer		40,000					40,000	40,000	19,998	-	19,998	
	Sub Total	-	690,000	-	-	-	-	690,000	690,000	345,000	471	344,529	
	Other Infrastructure												
C121023	Depot Shed	53,000						53,000	53,000	26,502	8,518	17,984	Order placed.
C121024	Depot Improvements	200,000					42,000	242,000	242,000	121,002	47,699	73,303	Perimeter fence completed
C121025	Washbay						10,000	10,000	10,000	4,998	-	4,998	
C121026	Workshop Service Pit						25,000	25,000	25,000	12,498	-	12,498	Quotes received
	Sub Total	253,000	-	-	-	-	77,000	330,000	330,000	165,000	56,217	108,783	
	Airport												
C126262	Airport Sealing/Upgrade Repairs					1,094,454		1,094,454	1,094,454	547,230	10,324	536,906	Tenders awarded
	Sub Total	-	-	-	-	1,094,454	-	1,094,454	1,094,454	547,230	10,324	536,906	
	Total Transport	253,000	690,000	-	1,596,945	1,094,454	217,000	3,851,399	3,851,399	1,925,706	103,092	1,822,614	
	ECONOMIC SERVICES												
C132159	Main Street Revitalisation (Wotton St)				2,337,000			2,337,000	2,337,000	1,168,500	1,613,146	(444,646)	
C132171	Wiluna Enterprise Building	15,000						15,000	15,000	7,500	136	7,364	
C132343	Caravan Park Project - Design & Construct						100,000	100,000	100,000	49,998	24,766	25,232	
C132351	North Pool - Development of Tourism Area						15,000	15,000	15,000	7,500	-	7,500	
C132352	Lake Violet - Development of Tourism Area						35,000	35,000	35,000	17,502	-	17,502	
C132360	Commercial Property Purchase	203,000						203,000	203,000	101,502	70,060	31,442	Purchased 77 Wotton Street.
C134100	Irrigation, Retic & Bore Works						300,000	300,000	300,000	150,000	3,075	146,925	
C137002	Discovery Centre Displays						107,000	107,000	107,000	53,502	3,695	49,807	
C137003	Discovery Centre Gardens - Furniture, Landscaping & Retic						15,000	15,000	15,000	7,500	1,923	5,577	
C137004	Discovery Centre Sea Container						25,000	25,000	25,000	12,498	-	12,498	
C137005	Discovery Centre Building	35000						35,000	35,000	17,502	-	17,502	
	Total Economic Services	253,000	-	-	2,337,000	-	597,000	3,187,000	3,187,000	1,593,504	1,716,799	(123,295)	
	OTHER PROPERTY AND SERVICES												
C142113	Wireless connection to New Admin Building						110,000	110,000	110,000	55,002	70,480	(15,478)	In progress
C147183	New Administration Building	450,000						450,000	450,000	225,000	34,870	190,130	Scope of works complete . Quotes to be sent in December 2019
	Total Other Property and Services	450,000	-	-	-	-	110,000	560,000	560,000	280,002	105,350	174,652	
	TOTALS	2,456,000	997,000	56,000	3,933,945	1,094,454	2,714,000	11,251,399	11,251,399	5,625,698	2,085,047	3,540,651	

	Adopted	Amended Annual	YTD Budget	YTD Actual	
Land & Buildings	4,820,000	4,820,000	2,409,996	180,112	2,229,884
Plant & Equipment	997,000	997,000	498,498	471	498,027
Furniture & Equipment	56,000	56,000	28,002	-	28,002
Roads	1,596,945	1,596,945	798,474	1,613,725	(815,251)
Airport	1,094,454	1,094,454	547,230	10,324	536,906
Other Infrastructure	2,687,000	2,687,000	1,343,498	280,414	1,063,084
WIP	-	-	-	-	-
TOTALS	11,251,399	11,251,399	5,625,698	2,085,047	3,540,651

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Budget Amendments	Comments
General Purpose Funding														
	031	Rate Revenue												
			E031801	Administration allocated		\$129,298		\$64,650		\$41,368	(\$23,282)	-36%		
			E031803	Collection Costs		\$40,000		\$19,998		\$10,484	(\$9,514)	-48%		
			E031804	Valuation Expenses		\$2,000		\$1,002		\$262	(\$740)	-74%	-	
			E031805	Searches Expense		\$100		\$48		\$1,560	\$1,512	3150%	-	
			E031807	Rates Written-off/Bad Debts Expense		\$30,000		\$15,000		-	(\$15,000)	-100%	-	
			E031808	Rates refunds from previous years		-		-		-	-	-	-	
			R031020	Interest on overdue rates	(\$12,000)		(\$6,000)		(\$6,591)		(\$591)	10%	-	
			R031101	Mining Rates - UV	(\$3,149,434)		(\$3,149,434)		(\$3,149,434)		-	0%	-	
			R031102	Rural Rates - UV	(\$154,743)		(\$154,743)		(\$154,742)		\$1	0%	-	
			R031103	Mining Rates - GRV	(\$1,290,119)		(\$1,290,119)		(\$1,290,119)		-	0%	-	
			R031104	Townsite Rates - GRV	(\$100,874)		(\$100,874)		(\$155,365)		(\$54,491)	54%	-	
			R031105	Minimum Mining Rates - UV	(\$69,930)		(\$69,930)		(\$69,930)		-	0%	-	
			R031106	Minimum Rural Rates - UV	(\$370)		(\$370)		(\$370)		-	0%	-	
			R031107	Minimum Mining Rates - GRV	(\$1,110)		(\$1,110)		(\$1,110)		-	0%	-	
			R031108	Minimum Townsites Rates - GRV	(\$8,820)		(\$8,820)		(\$8,820)		-	0%	-	
			R031109	UV Exploration and Prospecting	(\$521,908)		(\$521,908)		(\$521,908)		-	0%	-	
			R031110	UV Exploration and Prospcting Minimum	(\$26,270)		(\$26,270)		(\$26,270)		-	0%	-	
			R031310	Reimbursement	(\$35,000)		(\$17,500)		(\$11,456)		\$6,044	-35%	-	
			R031311	Excess Rates Credits / Minor	-		-		-		-	-	-	
			R031320	Installment Charges- Rates Administration Fee	(\$3,500)		(\$1,752)		(\$5,832)		(\$4,080)	233%	-	
			R031321	Interest on installments	(\$7,653)		(\$3,828)		(\$15,059)		(\$11,231)	293%	-	
			R031330	ESL Administration Fee - DFES	(\$4,000)		(\$1,998)		-		\$1,998	-100%	-	
			R031900	Rates Enquiry/Searches	(\$208)		(\$102)		(\$106)		(\$4)	4%	-	
			R031331	Rates Reimbursement	-		-		-		-	-	-	
		Rate Revenue Total			(\$5,385,939)	\$201,398	(\$5,354,758)	\$100,698	(\$5,417,112)	\$53,675	(\$109,377)		-	
General Purpose Funding													-	
	032	Other General Purpose Funding											-	
			E032100	Administration Allocated		\$19,274		\$9,636		\$6,167	(\$3,469)	-36%	-	
			E032110	Consultants		-		-		-	-	-	-	
			E033100	Interest on overdraft & other		\$500		\$252		-	(\$252)	-100%	-	
			E033101	Bank fees and charges		\$19,000		\$9,498		\$8,542	(\$956)	-10%	-	
			E033102	Administration Allocated		\$155,599		\$77,802		\$49,579	(\$28,223)	-36%	-	
			E033103	Roundings		-		-		-	-	-	-	
			E033104	Sundry Debtors Write Off		\$1,000		\$498		-	(\$498)	-100%	-	
			R032000	Grants Commission Grant Received - General	(\$899,962)		(\$449,982)		(\$476,076)		(\$26,094)	6%	-	
			R032005	Grants Commission Grant Received- Roads	(\$396,140)		(\$198,070)		(\$198,070)		-	0%	-	
			R032110	Interest Received - Municipal Term	(\$91,000)		(\$45,498)		(\$23,337)		\$22,161	-49%	-	
			R032111	Interest earned - Muni Cheque	-		-		(\$77)		(\$77)	-	-	
			R032130	Interest Received -Reserves	(\$125,000)		(\$62,502)		(\$26,113)		\$36,389	-58%	-	
			R032141	Interest on Overdue Debtors	(\$500)		(\$252)		(\$231)		\$21	-8%	-	
			R032140	Admin Fee - Dishonoured Cheque	-		-		-		-	-	-	
		Other General Purpose Funding Total			(\$1,512,602)	\$195,373	(\$756,304)	\$97,686	(\$723,905)	\$64,287	(\$1,000)		-	
General Purpose Funding Total					(\$6,898,541)	\$396,771	(\$6,111,062)	\$198,384	(\$6,141,017)	\$117,962	(\$110,377)		-	
Governance													-	
	040	Members Of Council											-	
			E040306	Members General Meeting		-		-		-	-	-	-	
			E040307	Members Meeting Expenses		\$15,000		\$7,500		\$2,582	(\$4,918)	-66%	-	
			E040308	Members Telephone Subsidy		\$14,500		\$7,248		\$4,865	(\$2,383)	-33%	-	
			E040309	Deputy President's Allowance		\$5,016		\$2,508		\$2,069	(\$439)	-17%	-	
			E040310	President's Allowance		\$20,063		\$10,032		\$9,932	(\$100)	-1%	-	
			E040311	Members Travelling Expenses		\$14,500		\$7,248		\$9,120	\$1,872	26%	-	
			E040312	Members Sitting Fees		\$76,558		\$38,280		\$30,741	(\$7,539)	-20%	-	
			E040313	Members Conference Expenses		\$25,000		\$12,498		\$5,052	(\$7,446)	-60%	-	
			E040314	Council Election Expenses		\$17,000		\$8,502		\$11,514	\$3,012	35%	-	
			E040315	Local Government Week Expenses		\$10,000		\$4,998		\$3,739	(\$1,259)	-25%	-	
			E040316	Members Professional Development		\$20,000		\$10,002		-	(\$10,002)	-100%	-	
			E040317	Refreshments and Receptions		\$20,000		\$10,002		\$5,377	(\$4,625)	-46%	-	
			E040318	Board/Outside Committee Expenses		\$5,000		\$2,502		-	(\$2,502)	-100%	-	
			E040319	furniture		\$3,500		\$1,746		\$456	(\$1,290)	-74%	-	
			E040320	Maintenance - Council Chambers		\$1,522		\$762		\$11	(\$751)	-99%	-	

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Budget Amendments	Comments
			E040321	Southwing Bldg Operating costs		-		-		-	-		-	
			E040322	Members - Insurance		\$11,550		\$11,550		\$9,512	(\$2,038)	-18%	-	
			E040323	Subscriptions/Memberships		\$25,000		\$12,498		\$8,155	(\$4,343)	-35%	-	
			E040324	Members IT Expenses		\$8,000		\$4,002		-	(\$4,002)	-100%	-	
			E040325	Donations		\$30,000		\$15,000		\$5,100	(\$9,900)	-66%	-	
			E040327	Members Communications Expenses		-		-		-	-		-	
			E040328	Governance Public Relations		\$5,000		\$2,502		\$131	(\$2,371)		-	
			E040330	Depreciation - Members of Council *DNU*		-		-		-	-		-	
			E040332	SouthWing Building Maintenance cost		-		-		-	-		-	
			E040333	Salary & Allowances		\$280,829		\$140,414		\$140,052	(\$362)	0%	-	
			E040334	Superannuation		\$29,333		\$14,664		\$15,115	\$451	3%	-	
			E040335	Professional Development		\$10,000		\$4,998		\$188	(\$4,810)	-96%	-	
			E040336	Administration allocated		\$380,466		\$190,236		\$121,729	(\$68,507)	-36%	-	
			E040337	Motor Vehicle Expenses		\$15,750		\$7,872		\$12,621	\$4,749	60%	-	
			E040338	Fringe Benefit Tax		\$4,000		\$1,998		(\$11,631)	(\$13,629)	-682%	-	
			E040339	Staff Recruitment & Relocation		\$9,500		\$4,752		-	(\$4,752)	-100%	-	
			E040440	Housing Allocated		\$29,445		\$14,724		-	(\$14,724)	-100%	-	
			E040441	Other Allowances		\$500		\$252		\$1,000	\$748	297%	-	
			E040442	Community Services Allocated		\$86,711		\$43,356		\$6,084	(\$37,272)	-86%	-	
			R040320	Reimbursement - Members		-		-		-	-		-	
			R123050	Gain on sale of Assets		(\$12,435)		(\$6,216)		-	\$6,216		-	
			R123060	Proceeds on Sale of Assets			(\$270,000)	(\$135,000)		-	\$135,000		-	
			R123070	Realisation of Assets			\$270,000	\$135,006		-	(\$135,006)		-	
			Members Of Council Total			(\$12,435)	\$1,173,743	(\$6,216)		\$592,652	-	\$393,513	(\$192,923)	-
Governance														-
	041	Other Governance												-
			E040304	Northern GVROC Group Regional Initiatives		\$90,000		\$45,000		\$33,175	(\$11,825)	-26%	-	
			E040305	Governance Review & Corporate Training		\$206,000		\$103,002		\$17,629			-	
			E041001	Administration allocated		\$609,950		\$304,974		\$195,151	(\$109,823)	-36%	-	
			E041002	Salaries		\$161,459		\$80,730		\$85,077	\$4,347	5%	-	
			E041003	Superannuation		\$23,026		\$11,514		\$12,072	\$558	5%	-	
			E041004	Professional Development		\$5,000		\$2,502		-	(\$2,502)	-100%	-	
			E041005	Other Allowances		-		-		-	-		-	
			E041006	Vehicle Allocation		\$6,029		\$3,012		\$10,160	\$7,148	237%	-	
			E041007	Fringe Benefit Tax		\$4,000		\$1,998		-	(\$1,998)	-100%	-	
			E041008	Salary Continuance Insurance		\$4,250		\$4,250		\$4,251	\$1	0%	-	
			E041009	Housing Allocated		\$12,960		\$6,480		-	(\$6,480)	-100%	-	
			E041010	Consultants for specific governance projects		\$150,000		\$75,000		\$17,851	(\$57,149)	-76%	-	
			E041012	Governance Review		-		-		\$9,358	\$9,358		-	
			E041013	Training and Professional Development		-		-		-	-		-	
			R041422	Reimbursements		(\$200)		(\$102)		-	-	-100%	-	
			R041426	Other minor income		-		-		\$1	\$1		-	
			Other Governance Total			(\$200)	\$1,272,674	(\$102)		\$638,462	\$1	\$384,724	(\$168,364)	-
Governance Total						(\$12,635)	\$2,446,417	(\$6,318)		\$1,231,114	\$1	\$778,237	(\$361,288)	-
Law, Order & Public Safety														-
	051	Fire Prevention												-
			E051512	Insurance		\$1,968		\$1,968		\$3,204	\$1,236	63%	-	
			E051513	Fire Standpipe		\$5,000		\$2,502		-	(\$2,502)	-100%	-	
			E051515	Bush Fire-Plant & Equipment maintenance		\$15,000		\$7,500		\$567	(\$6,933)	-92%	-	
			E051517	Administration allocated		\$12,247		\$6,126		\$3,918	(\$2,208)	-36%	-	
			E051518	Depreciation - Fire Brigade Shed		\$3,597		\$1,800		\$1,815	\$15	1%	-	
			E051520	Fire Station- Bldg Maint. Wall st Lot1452		\$1,649		\$822		\$3,079	\$2,257	275%	-	
			E051521	Minor Plant & Equipment purchases		\$4,000		\$1,998		\$178	(\$1,820)	-91%	-	
			E051522	Bush Fire Brigade Expenses		\$16,500		\$8,250		\$7,672	(\$578)	-7%	-	
			E051524	Fire Station Bldg operation costs		\$3,131		\$1,709		\$2,341	\$632	37%	-	
			E051525	Fire Prevention - Other Expenses		\$1,233		\$618		-	(\$618)	-100%	-	
			R051503	Emergency Services Grant-Operating - BFB		(\$19,580)		(\$9,790)		(\$10,182)	(\$392)	4%	-	
			Fire Prevention Total			(\$19,580)	\$64,325	(\$9,790)		\$33,293	(\$10,182)	\$22,774	(\$10,911)	-
Law, Order & Public Safety														-
	052	Animal Control												-
			E052521	Animal Control Work Staff		\$13,522		\$6,756		-	(\$6,756)	-100%	-	
			E052522	Dog pound maintenance		\$2,809		\$1,410		\$57	(\$1,353)	-96%	-	

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Budget Amendments	Comments
				E052597 Wiluna Vet Visit		\$2,000		\$1,002		-	(\$1,002)		-	
				E052524 Housing Allocation		\$3,000		\$1,500		-	(\$1,500)		-	
				E052525 Other Employment Cost		-		-		-	-		-	
				E052526 Other control expenses		\$1,000		\$498		\$116	(\$382)	-77%	-	
				E052527 Administration allocated		\$14,255		\$7,128		\$4,561	(\$2,567)	-36%	-	
				E052528 Ranger - Vehicle Operation Costs		-		-		\$1,781	\$1,781		-	
				E052529 Professional Development & Training		-		-		-	-		-	
				E052530 Salaries		-		-		-	-		-	
				E052531 Superannuation		-		-		-	-		-	
				E052532 Uniforms Protective Clothing		-		-		-	-		-	
				E052533 Consultants - Animals		\$75,000		\$37,500		\$29,835	(\$7,665)		-	
				E053525 Superannuation		-		-		-	-		-	
				R052523 Dog Registration Fees	(\$1,000)		(\$498)		(\$300)		\$198	-40%	-	
				R052524 Cat Registration Fees	(\$100)		(\$48)		-		\$48		-	
				R052525 Impounding fees and charges	(\$100)		(\$48)		-		\$48	-100%	-	
				R052526 Other Animal Control and Penalties	(\$100)		(\$48)		-		\$48		-	
				R052530 Animal Control - other revenue	-		-		-		-		-	
				Animal Control Total	(\$1,300)	\$111,586	(\$642)	\$55,794	(\$300)	\$36,350	(\$19,102)		-	
Law, Order & Public Safety													-	
	053	Other Law, Order & Public Safety											-	
				E053521 Emergency equipment maintenance		-		-		-	-		-	
				E053523 Local Emergency Management Committee (LEMC) costs		\$10,000		\$4,998		\$859	(\$4,139)	-83%	-	
				E053524 Salaries		-		-		-	-		-	
				E053526 Superannuation		-		-		-	-	-83%	-	
				E053590 Depreciation - Fire Safety *DNU*		-		-		-	-		-	
				E053527 Community Services Allocated		\$13,301		\$6,648		\$933	(\$5,715)		-	
				E053592 Administration allocated		\$8,031		\$4,014		\$2,569	(\$1,445)		-	
				E053595 Professional Development		-		-		-	-	-86%	-	
				E053596 Vehicle Allocations		-		-		-	-	-36%	-	
				E053597 Uniforms, Protective Clothing		-		-		-	-		-	
				E053598 Emergency Fuel Storage		-		-		-	-		-	
				Other Law, Order & Public Safety Total	-	\$31,332	-	\$15,660	-	\$4,362	(\$11,298)		-	
Law, Order & Public Safety Total					(\$20,880)	\$207,243	(\$10,432)	\$104,747	(\$10,482)	\$63,486	(\$41,311)		-	
Health													-	
	071	Preventative Services - Administration & Inspection											-	
				E071713 Health consultancy services		\$28,500		\$14,250		\$9,261	(\$4,989)	-35%	-	
				E071715 Administration allocated		\$15,058		\$7,530		\$4,818	(\$2,712)	-36%	-	
				E071716 Other health administration costs		\$1,000		\$498		-	(\$498)	-100%	-	
				E071717 Salary		-		-		-	-		-	
				E071718 Superannuation		-		-		-	-		-	
				E071720 Housing Allocations		\$3,000		\$1,500		-	(\$1,500)	-100%	-	
				R071715 Fees and licences for Health facilities	(\$100)		(\$48)		(\$210)		(\$162)	338%	-	
				R071716 Septic Tanks / Waste Water Treatment	(\$100)		(\$48)		-		\$48	-100%	-	
				Preventative Services - Administration & Inspection Total	(\$200)	\$47,558	(\$96)	\$23,778	(\$210)	\$14,079	(\$9,813)		-	
Health													-	
	072	Preventative Services - Pest Control											-	
				E072721 Mosquito control		\$6,476		\$3,234		\$172	(\$3,062)	-95%	-	
				E072722 Other pest control		\$2,000		\$1,002		-	(\$1,002)	-100%	-	
				E072725 Administration allocated		\$10,440		\$5,220		\$3,340	(\$1,880)	-36%	-	
				Preventative Services - Pest Control Total		\$18,916		\$9,456		\$3,513	(\$5,943)		-	
Health													-	
	073	Preventative Services - Other											-	
				E073715 Administration allocated		\$6,224		\$3,114		\$1,991	(\$1,123)	-36%	-	
				E073731 Analytical expenses		\$500		\$252		\$360	\$108	43%	-	
				Preventative Services - Other Total		\$6,724	-	\$3,366	-	\$2,351	(\$1,015)		-	
Health Total					(\$200)	\$73,198	(\$96)	\$36,600	(\$210)	\$19,943	(\$16,771)		-	
Education & Welfare													-	
	083	Aged & Disabled - Other											-	
			E083103	Disability service & inclusions plan		-		-		-	-		-	
				Aged & Disabled - Other Total	-	-	-	-	-	-	-		-	

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Budget Amendments	Comments
Education & Welfare	085		E085101	Administration allocated		-		-		-	-		-	
		Other Welfare - Wiluna Development Project Total			-	-	-	-	-	-	-		-	
Education & Welfare													-	
	086	Other Education - Training Centre											-	
			E086101	Administration allocated		-		-		\$204	\$204		-	
			E086102	Depreciation - Training Ctr GEN		-		-		-	-		-	
			E086106	Other Education Expenditure		\$7,500		\$3,750		\$7,500	\$3,750	100%	-	
			E086107	Wiluna Training Centre Bldg maintenance costs		-		-		-	-		-	
			E086108	Contribution to Wiluna Training Centre		\$55,000		\$27,498		\$55,000	\$27,502	100%	-	
			E086109	Education Development Contribution		-		-		-	-		-	
			R086100	Grant - Community Resource Centre		-		-		-	-		-	
			R086103	Training room hire charges		-		-		-	-		-	
		Other Education - Training Centre Total			-	\$62,500	-	\$31,248	-	\$62,704	\$31,456		-	
Education & Welfare Total					-	\$62,500	-	\$31,248	-	\$62,704	\$31,456		-	
													-	
Housing													-	
	091	Staff Housing											-	
			E091901	Operating costs - 8 Trenton Street		\$6,275		\$3,489		\$2,259	(\$1,230)	-35%	-	
			E091902	Operating costs - 10 Trenton St Lot959		\$6,275		\$3,489		\$2,734	(\$755)	-22%	-	
			E091903	Operating costs - 42 Lennon st Lot90		\$6,275		\$3,489		\$2,881	(\$608)	-17%	-	
			E091904	Operating costs - 46 Lennon Street		\$6,275		\$3,489		\$3,552	\$63	2%	-	
			E091905	Operating costs - 48 Lennon st Lot87		\$6,275		\$3,489		\$1,587	(\$1,902)	-55%	-	
			E091906	Operating Cost Single Person Qtrs - Admin Bldg 70-74 Wotton st		\$8,970		\$4,984		\$7,091	\$2,107	42%	-	
			E091910	Depreciation - Staff Housing		\$151,296		\$75,648		\$81,654	\$6,006	8%	-	
			E091911	Loan 4 Interest - Staff Housing 5 New Houses		\$55,830		\$27,918		\$19,448	(\$8,470)	-30%	-	
			E091912	Housing Insurance Premiums		-		-		-	-		-	
			E091913	Housing & Building Pest Control & Other Costs		-		-		-	-		-	
			E091914	Housing General Cleaning		-		-		-	-		-	
			E091915	Operating costs-21 Lennon St Lot1478 GEN		\$51,803		\$26,405		\$3,704	(\$22,701)	-86%	-	
			E091916	Operating costs-44 Lennon St Lot89		\$4,795		\$2,819		\$3,059	\$240	9%	-	
			E091917	Operating costs-67-69 Scotia St Lot116,117,301		\$4,734		\$2,827		\$3,484	\$657	23%	-	
			E091918	Operating costs-13 Woodley St Lot1511		-		-		\$629	\$629		-	
			E091919	Operating costs-U1/30 Scotia St Lot1487		\$6,042		\$3,608		\$4,297	\$689	19%	-	
			E091920	Operating costs-U2/30 Scotia St Lot1487		\$3,343		\$2,019		\$1,351	(\$668)	-33%	-	
			E091921	Operating costs-U3/30 Scotia St Lot1487		\$3,343		\$2,019		\$1,266	(\$753)	-37%	-	
			E091922	Operating costs-U4/30 Scotia St		\$3,343		\$2,019		\$1,478	(\$541)	-27%	-	
			E091923	Operating costs-U5/30 Scotia St (old shire office)		\$3,653		\$2,329		\$1,401	(\$928)	-40%	-	
			E091924	Operating costs-CEO flat Scotia St		-		-		-	-		-	
			E091926	Operating costs-38 Lennon St Lot92		\$5,075		\$2,926		\$2,366	(\$560)	-19%	-	
			E091927	Operating costs-U7/30 Scotia St Lot1487		\$8,291		\$4,651		\$1,478	(\$3,173)	-68%	-	
			E091928	Operating costs-U6/30 Scotia St Lot1487		\$4,793		\$2,719		\$1,085	(\$1,634)	-60%	-	
			E091929	Operating costs-61/63 Scotia St Lot113-114		\$6,869		\$3,895		\$3,183	(\$712)	-18%	-	
			E091930	Operating costs-60A Scotia/Well St Lot555		\$3,997		\$2,269		\$2,082	(\$187)	-8%	-	
			E091931	Operating costs-60B Scotia/Well St Lot 555		\$3,997		\$2,269		\$1,489	(\$780)	-34%	-	
			E091932	Operating costs-60C Scotia/Well St Lot555		\$3,997		\$2,269		\$1,454	(\$815)	-36%	-	
			E091935	Housing General Upkeep Maint		\$66,601		\$33,300		\$2,940	(\$30,360)	-91%	-	
			E091936	Minor Equip Below Capital Limit		-		-		\$1,947	\$1,947		-	
			E091940	Operating costs-U8/30 Scotia St Lot1487		\$5,532		\$3,196		\$1,474	(\$1,722)	-54%	-	
			E091941	Operating costs-Unit 1/2 Jones/Trentton St Lot 962		\$3,181		\$1,883		\$3,268	\$1,385	74%	-	
			E091942	Operating costs-Unit 2 /2 Jones/Trentton st, Lot 962		\$3,181		\$1,883		\$2,217	\$334	18%	-	
			E091943	Operating costs-Unit 3/2 Jones/Trentton st Lot 963		\$3,181		\$1,883		\$1,711	(\$172)	-9%	-	
			E091946	Staff Housing 5 New - Loan Interest WATC 441764W (refer E091911)		-		-		-	-		-	
			E091955	Maintenance costs -21 Lennon St		\$16,918		\$8,454		\$1,526	(\$6,928)	-82%	-	
			E091956	Maintenance costs-44 Lennon St		\$21,143		\$10,572		\$688	(\$9,884)	-93%	-	
			E091957	Maintenance costs-67/69 Scotia St		\$9,585		\$4,788		\$1,384	(\$3,404)	-71%	-	
			E091958	Maintenance costs-13 Woodley St		-		-		\$208	\$208		-	
			E091959	Maintenance costs-U1/30 Scotia St		\$9,585		\$4,788		\$3,066	(\$1,722)	-36%	-	
			E091960	Maintenance costs-U2/30 Scotia St		\$13,585		\$6,792		\$1,044	(\$5,748)	-85%	-	
			E091961	Maintenance costs-U3/30 Scotia St		\$21,228		\$10,620		\$1,487	(\$9,133)	-86%	-	
			E091962	Maintenance costs-U4/30 Scotia St Lot1487		\$11,628		\$5,820		\$10,150	\$4,330	74%	-	
			E091963	Maintenance costs-U5/30 Scotia St Lot1487		\$7,461		\$3,732		\$2,031	(\$1,701)	-46%	-	
			E091964	Maintenance costs-CEO flat Scotia St		-		-		-	-		-	

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Budget Amendments	Comments
				E091965		\$31,043		\$15,516		\$11,106	(\$4,410)	-28%	-	
				E091966		\$7,461		\$3,732		\$1,644	(\$2,088)	-56%	-	
				E091967		\$19,461		\$9,732		\$1,407	(\$8,325)	-86%	-	
				E091968		\$24,418		\$12,204		\$1,219	(\$10,985)	-90%	-	
				E091969		\$8,218		\$4,104		\$555	(\$3,549)	-86%	-	
				E091970		\$8,385		\$4,188		\$4,284	\$96	2%	-	
				E091971		\$8,418		\$4,206		\$473	(\$3,733)	-89%	-	
				E091973		\$7,428		\$3,714		\$991	(\$2,723)	-73%	-	
				E091974		\$5,928		\$2,970		\$572	(\$2,398)	-81%	-	
				E091975		\$7,918		\$3,954		\$1,217	(\$2,737)	-69%	-	
				E091976		\$5,928		\$2,970		\$218	(\$2,752)	-93%	-	
				E091978		\$5,461		\$2,730		\$918	(\$1,812)	-66%	-	
				E091980		\$5,428		\$2,718		\$3,086	\$368	14%	-	
				E091981		\$7,418		\$3,702		\$1,769	(\$1,933)	-52%	-	
				E091982		\$7,585		\$3,786		\$5,582	\$1,796	47%	-	
				E091983		\$7,418		\$3,702		\$2,170	(\$1,532)	-41%	-	
				E091984		\$17,249		\$8,622		\$3,566	(\$5,056)	-59%	-	
				E091999			(\$443,470)	(\$221,742)		-	\$221,742	-100%	-	
				R092913		(\$30,000)		(\$15,000)		(\$12,846)	\$2,154	-14%	-	
				R092916		-	-	-		-	-	-	-	
				R092914		-	-	-		-	-	-	-	
				R092915		-	-	-		-	-	-	-	
Housing Total						(\$30,000)	\$300,050	(\$15,000)	\$159,557	(\$12,846)	\$230,930	\$73,526	-	
Community Amenities													-	
	101	Sanitation - Household Refuse											-	
				E101010		\$3,914		\$1,956		\$3,578	\$1,622	83%	-	
				E101011		\$57,775		\$28,890		\$45,030	\$16,140	56%	-	
				E101012		\$273,385		\$136,692		\$68,749	(\$67,943)	-50%	-	
				E101013		\$21,114		\$10,554		\$2,133	(\$8,421)	-	-	
				E101014		-		-		-	-	-	-	
				E101015		\$14,054		\$7,026		\$4,497	(\$2,529)	-36%	-	
				E101020		\$8,921		\$4,464		\$1,630	(\$2,834)	-63%	-	
				E101024		\$66,927		\$33,456		\$6,671	(\$26,785)	-80%	-	
				E101025		\$20,338		\$10,170		\$560	(\$9,610)	-94%	-	
				E101026		\$6,000		\$3,000		\$2,025	(\$975)	-33%	-	
				R101012		(\$44,690)		(\$22,344)		(\$45,030)	(\$22,686)	102%	-	
				R101013		(\$12,000)		(\$6,000)		-	\$6,000	-100%	-	
				R102001		-		-		(\$935)	(\$935)	-	-	
				Sanitation - Household Refuse Total		(\$56,690)	\$472,428	(\$28,344)	\$236,208	(\$45,965)	\$134,873	(\$118,956)	-	
Community Amenities													-	
	103	Sewerage											-	
				E103025		\$18,225		\$9,114		\$399	(\$8,715)	-96%	-	
				R103023		(\$25,000)		(\$12,498)		(\$6,000)	\$6,498	-52%	-	
				R103024		-		-		-	-	-	-	
				Sewerage Total		(\$25,000)	\$18,225	(\$12,498)	\$9,114	(\$6,000)	\$399	(\$2,217)	-	
Community Amenities													-	
	106	Town Planning & Regional Development											-	
				E106051		\$5,000		\$2,502		-	(\$2,502)	-100%	-	
				E106052		-		-		-	-	-	-	
				E106054		\$17,267		\$8,634		\$5,524	(\$3,110)	-36%	-	
				E106059		\$10,000		\$4,998		-	(\$4,998)	-100%	-	
				E106060		\$20,000		\$10,002		-	(\$10,002)	-100%	-	
				R106051		(\$100)		(\$48)		-	\$48	-100%	-	
				R106053		(\$650)		(\$324)		(\$236)	\$88	-27%	-	
				Town Planning & Regional Development Total		(\$750)	\$52,267	(\$372)	\$26,136	(\$236)	\$5,524	(\$20,476)	-	
Community Amenities													-	
	107	Other Community Amenities											-	
				E107010		\$3,548		\$1,770		\$1,437	(\$333)	-19%	-	
				E107050		\$6,855		\$3,545		\$3,720	\$175	5%	-	
				E107054		\$36,066		\$18,036		\$9,880	(\$8,156)	-45%	-	
				E107060		\$2,000		\$1,002		\$45			-	
				E107061		\$55,115		\$27,558		\$22,336	(\$5,222)	-19%	-	

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Budget Amendments	Comments
			E107062	Maintenance - Cemetery		\$78,699		\$39,348		\$5,551	(\$33,797)	-86%	-	
			E107063	Wiluna Cemetery Operations		\$226		\$226		\$1,002	\$776	343%	-	
			E122220	Maintanance - Mobile Portable Toilet		\$1,683		\$846		-	(\$846)	-100%	-	
			E107064	Maintenance - Street furniture		\$1,098		\$552		-	(\$552)	-100%	-	
			E107065	Minor Equip Below Capital Limit		-		-		-	-	-	-	
			E107092	Administration allocated		\$11,846		\$5,922		\$3,790	(\$2,132)	-36%	-	
			R107051	Burial fees - Cemetery	(\$3,000)		(\$1,500)		(\$11,768)		(\$10,268)	685%	-	
			R107053	Other fees - Cemetery	(\$100)		(\$48)		-		\$48	-100%	-	
			Other Community Amenities Total		(\$3,100)	\$197,136	(\$1,548)	\$98,805	(\$11,768)	\$47,761	(\$60,308)	-	-	
			Community Amenities Total		(\$85,540)	\$740,056	(\$42,762)	\$370,263	(\$63,969)	\$188,558	(\$201,956)	-	-	
Recreation & Culture													-	
	111	Public Halls & Civic Centres											-	
			E111129	Moonlight Hall - Building maintenance		\$4,062		\$2,028		\$350	(\$1,678)	-83%	-	
			E111130	Moonlight Hall - Operational Costs		\$6,059		\$3,030		\$2,037	(\$993)	-33%	-	
			R111509	Wiluna Function Centre hire charges	(\$1,000)		(\$498)		(\$1,645)		(\$1,147)	230%	-	
			Public Halls & Civic Centres Total		(\$1,000)	\$10,121	(\$498)	\$5,058	(\$1,645)	\$2,386	(\$3,819)	-	-	
Recreation & C	112	Swimming Areas And Beaches											-	
			E112100	Administration allocated		\$22,687		\$11,346		\$7,259	(\$4,087)	-36%	-	
			E112101	Swimming pool - Management Fee		\$224,542		\$112,272		\$116,921	\$4,649	4%	-	
			E112102	Swimming pool - superannuation		-		-		-	-	-	-	
			E112103	Community Services Allocated		\$3,148		\$1,572		\$221	(\$1,351)	-86%	-	
			E112104	Depreciation - Swimming area/Beaches GEN		\$164,025		\$82,020		\$86,026	\$4,006	5%	-	
			E112105	Housing allocated-Pool manager		\$5,000		\$2,502		-	(\$2,502)	-100%	-	
			E112106	Insurance		\$2,707		\$1,356		-	(\$1,356)	-100%	-	
			E112108	Swimming pool building operation		\$29,840		\$15,342		\$13,765	(\$1,577)	-10%	-	
			E112109	Swimming pool-Bldg Maint. Wotton st Lot 1563		\$14,647		\$7,320		\$5,378	(\$1,943)	-27%	-	
			E112111	Swimming pool bowl & pool plant maintenance		\$23,366		\$11,682		\$7,124	(\$4,558)	-39%	-	
			E112113	Pool Community Events		-		-		-	-	-	-	
			E112114	Swimming pool chemicals and gas		\$1,000		\$498		\$84	(\$414)	-83%	-	
			E112115	Swimming pool grounds/gardens		\$7,653		\$3,828		\$2,923	(\$905)	-24%	-	
			E112122	Occupation Safety & Health costs		-		-		-	-	-	-	
			R112101	Pool Revitalisation Program Grant CPRPS	-	-	-	-	-	-	-	-	-	
			R112103	Swimming pool daily admissions	(\$100)		(\$48)		-		\$48	-100%	-	
			Swimming Areas And Beaches Total		(\$100)	\$498,615	(\$48)	\$249,738	-	\$239,700	(\$9,990)	-	-	
Recreation & Culture													-	
	113	Other Recreation & Sport - Grounds & Reserves											-	
			E111105	Administration allocated		\$12,849		\$6,426		\$4,111	(\$2,315)	-36%	-	
			E111110	Depreciation - Recreation Facilities		\$28,983		\$14,490		\$14,619	\$129	1%	-	
			E111114	Recreation Centre Bldg operation		\$12,230		\$7,906		\$11,223	\$3,317	42%	-	
			E111116	Recreation Ctr Bldg Maint. Scotia st. Lot1563		\$30,324		\$15,168		\$5,407	(\$9,761)	-64%	-	
			E111119	Recreation Centre gardens maintenance		\$3,756		\$1,878		\$537	(\$1,341)	-71%	-	
			E113104	Depreciation - Sports Grd & Rsv		\$39,266		\$19,632		\$19,999	\$367	2%	-	
			E113105	Administration allocated		\$34,332		\$17,166		\$10,985	(\$6,181)	-36%	-	
			E113110	Verge & median strips garden maintenance		\$8,932		\$4,464		\$4,428	(\$36)	-1%	-	
			E113114	Townsite parks maintenance		\$7,971		\$3,984		\$3,440	(\$544)	-14%	-	
			E113115	Vacant land & reserves maintenance		\$16,745		\$8,370		\$3,290	(\$5,080)	-61%	-	
			E113120	Loan 1 Interest - Youth Centre - Changerooms, toilets, kiosk		\$9,165		\$4,580		\$1,004	(\$3,576)	-78%	-	
			E113121	Recreation ground (oval) bldg & structures operation		\$1,500		\$750		\$4,241	\$3,491	465%	-	
			E113122	Recreation ground (oval) maintenance		\$61,586		\$30,798		\$28,812	(\$1,986)	-6%	-	
			E113123	Basketball/tennis/netball court maintenance		\$3,388		\$1,698		\$559	(\$1,139)	-67%	-	
			E113124	Racecourse maintenance		\$521		\$273		\$297	\$24	9%	-	
			E113125	Basketball/tennis/netball court operation		\$1,000		\$504		\$497	(\$7)	-1%	-	
			E113126	Changeroom(Oval) Operation		\$3,481		\$2,938		\$2,741	(\$197)	-7%	-	
			E113127	Changeroom(Oval) Maintenance		\$6,825		\$3,414		\$609	(\$2,805)	-82%	-	
			E113128	Golf course maintenance		\$610		\$306		-	(\$306)	-100%	-	
			E113130	Town water reticulation & bores Operation Maint. Lot9909 Bernales st		\$75,873		\$37,944		\$14,365	(\$23,579)	-62%	-	
			R111501	Recreation Centre hire charges	(\$100)		(\$48)		(\$50)		(\$2)	4%	-	
			R111504	Hire of tables and chairs	-		-		-		-	-	-	
			R111505	Reimbursement - Recreation	(\$50)		(\$24)		-		\$24	-100%	-	
			R113130	Basketball/tennis/netball court & recreation ground fees	(\$100)		(\$48)		(\$100)		(\$52)	108%	-	
			R113131	Hire of Youth Centre & Changerooms	(\$100)		(\$48)		(\$30)		\$18	-38%	-	

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Budget Amendments	Comments
			R113132	Wotton Street Playground Equipment	(\$360,000)		(\$180,000)		-		\$180,000	-100%	-	
			Other Recreation & Sport - Grounds & Reserves Total		(\$360,350)	\$359,337	(\$180,168)	\$182,689	(\$180)	\$131,164	\$128,463		-	
Recreation & Culture													-	
	114	Other Recreation & Sport		Sports & Recreation Programmes									-	
		E114100		Administration allocated		\$32,325		\$16,164		\$10,342	(\$5,822)	-36%	-	
		E114101		Community Services Allocated		\$13,301		\$6,648		\$933	(\$5,715)	-86%	-	
		E114102		Depreciation - Sports and Rec		\$3,454		\$1,728		\$116	(\$1,613)	-93%	-	
		E114103		Sports & Recreation staff salaries & allowances		\$177,668		\$88,836		\$71,746	(\$17,090)	-19%	-	
		E114104		Sports & Recreation staff superannuation		\$21,843		\$10,920		\$8,337	(\$2,583)	-24%	-	
		E114105		Housing allocated		\$26,707		\$13,356		-	(\$13,356)	-100%	-	
		E114106		Insurance		\$16,401		\$8,202		-	(\$8,202)	-100%	-	
		E114107		Other employment costs		\$3,476		\$1,740		\$2,553	\$813	47%	-	
		E114108		Occupational Health & safety		\$500		\$252		-	(\$252)	-100%	-	
		E114109		Training & conference		\$3,000		\$1,500		\$400	(\$1,100)	-73%	-	
		E114110		Recruitment and Relocation Costs		\$9,500		\$4,752		\$200	(\$4,552)	-96%	-	
		E114115		Vehicle costs - Toyota Van(Bus)		\$12,000		\$6,000		\$2,049	(\$3,951)	-66%	-	
		E114117		Sport & Recreation Consultancy		-		-		-	-	-	-	
		E114121		Equipment and Costs for Activities		\$15,000		\$7,500		\$530	(\$6,970)	-93%	-	
		E114122		After school activities		\$4,500		\$2,250		\$505	(\$1,745)	-78%	-	
		E114123		ADF Grant - Drug Action Plan		\$25,000		\$12,498		\$4,086	(\$8,412)	-67%	-	
		E114124		Facilities Audit and Sporting Master Plan-Recreation Centre		-		-		-	-	-	-	
		E114127		Structure Plan Sport & Rec		-		-		-	-	-	-	
		E114128		Youth Advisory Committee Expenses		-		-		-	-	-	-	
		R114001		Gym fees	(\$2,000)		(\$1,002)		(\$1,050)		(\$48)	5%	-	
		R114002		Grants & Subsidies	-		-		-	-	-	-	-	
		R114003		Reimbursement	(\$100)		(\$48)		-		\$48	-100%	-	
		R114004		Kiosk sales	-		-		-		-	-	-	
		R114007		Shire's Bus Hire	-		-		-		-	-	-	
		R114005		ADF Grant - Alcohol & Drug Foundation	(\$30,000)		(\$15,000)		-		\$15,000	-100%	-	
			Other Recreation & Sport - Sports & Recreation Programmes Total		(\$32,100)	\$364,675	(\$16,050)	\$182,346	(\$1,050)	\$101,796	(\$65,551)		-	
Recreation & Culture													-	
	115	Television And Rebroadcasting											-	
		E115104		Depreciation - TV & Rebroadcasting GEN		-		-		-	-	-	-	
		E115131		Television and radio operations		\$10,600		\$5,298		\$180	(\$5,118)	-97%	-	
		E115133		Radio Mama		\$5,000		\$2,502		\$20,650	\$18,148	725%	-	
		E115134		Administration allocated		\$12,046		\$6,024		\$3,854	(\$2,170)	-36%	-	
			Television And Rebroadcasting Total		-	\$27,646	-	\$13,824	-	\$24,684	\$10,860		-	
Recreation & Culture													-	
	116	Libraries											-	
		E116147		Administration allocated		\$50,796		\$25,398		\$16,252	(\$9,146)	-36%	-	
		E116150		Library book exchanges expense		\$1,000		\$498		-	(\$498)	-100%	-	
		E116151		Library lost and damaged books		\$200		\$102		\$200	\$98	96%	-	
		E116152		Library - other costs		\$200		\$102		\$25	(\$77)	-75%	-	
		E116153		Library - Minor Furniture & Book Stock		\$2,000		\$1,002		-	(\$1,002)	-100%	-	
		R116501		Lost/damaged book reimbursement	(\$50)		(\$24)		-		-	-100%	-	
			Libraries Total		(\$50)	\$54,196	(\$24)	\$27,102	-	\$16,477	(\$10,625)		-	
Recreation & Culture													-	
	117	Heritage											-	
		E117001		Administration allocated		\$2,209		\$1,104		\$1,120	\$16	1%	-	
		E117002		Community Services Allocated		\$2,030		\$1,014		\$142	(\$872)	-86%	-	
		E117012		Heritage Restoration/Preservation		\$2,000		\$1,002		\$751	(\$251)	-25%	-	
		E117013		H & I Centre Ground Maintenance (refer to E137003)		-		-		\$12,194	\$12,194		-	
		E117014		Discovery Centre - BLDG Ops Costs (refer to E137001)		-		-		\$5,122	\$5,122		-	
		E117015		Canning-Gunbarrel Discovery Centre - Salaries & Allowances (closed acct)		-		-		\$3,852	\$3,852		-	
		E117016		Discovery Centre - Superannuation (refer E137005,E118120)		-		-		\$339	\$339		-	
		E117030		Coffee and Tea (closed acct)		-		-		\$104	\$104		-	
		E118017		Professional Development (closed acct)		-		-		-	-		-	
		E118018		Discovery Centre BLDG Maint Costs (closed acct)		-		-		\$26	\$26		-	
		E118126		Outdoor Museum relocation		\$10,360		\$5,358		\$359	(\$5,000)	-93%	-	
			Heritage Total		-	\$16,599	-	\$8,478	-	\$24,009	\$15,531		-	
Recreation & Culture													-	
	118	Other Culture - Art Gallery											-	
		E118101		Administration allocated		\$53,406		\$26,706		\$17,171	(\$9,535)	-36%	-	

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Budget Amendments	Comments
			E118102	Insurance		\$2,456		\$1,230		-	(\$1,230)	-100%	-	
			E118103	Gallery materials - Artists (closed acct)		-		-		-	-		-	
			E118104	Gallery miscellaneous items		-		-		(\$23)	(\$23)		-	
			E118105	Gallery consultants (closed acct)		-		-		-	-		-	
			E118106	Gallery travel - exhibitions & workshops		\$10,000		\$4,998		-	(\$4,998)	-100%	-	
			E118107	Gallery professional development		\$3,500		\$1,752		\$1,429	(\$323)	-18%	-	
			E118108	Gallery payment to the artist		-		-		\$16,938	\$16,938		-	
			E118109	Artwork Postage and Handling		\$3,000		\$1,500		\$48	(\$1,452)	-97%	-	
			E118110	Gallery - marketing activities		\$10,000		\$4,998		\$1,735	(\$3,263)	-65%	-	
			E118111	Operating costs- Art Gallery		\$11,918		\$5,958		\$13,086	\$7,128	120%	-	
			E118112	Gallery - building maintenance		\$24,787		\$12,396		\$213	(\$12,183)	-98%	-	
			E118113	Gallery - inhouse meetings & conferences		-		-		-	-		-	
			E118114	Gallery - CDP Art Program Supplies		-		-		\$722	\$722		-	
			E118115	Gallery - artist skills development		-		-		-	-		-	
			E118116	Gallery - housing allocated		-		-		-	-		-	
			E118117	Gallery Assistant Wages		-		-		-	-		-	
			E118119	Gallery - staff salaries & allowances		\$45,349		\$22,674		\$18,359	(\$4,315)	-19%	-	
			E118120	Gallery - staff superannuation		\$6,318		\$3,162		\$1,779	(\$1,383)	-44%	-	
			E118121	Gallery - other employment costs		\$7,626		\$3,816		\$2,253	(\$1,563)	-41%	-	
			E118122	Gallery - occupational safety & health costs		\$1,000		\$498		-	(\$498)	-100%	-	
			E118124	Community Services Allocated		\$63,426		\$31,716		\$4,450	(\$27,266)	-86%	-	
			E118127	Staff Housing Allocated		\$1,000		\$498		-	(\$498)	-100%	-	
			E118128	Art Gallery - Legal fees		-		-		-	-		-	
			E118130	Payment To Artist - State Library		-		-		-	-		-	
			R118101	Grant - Art gallery operation		-		-		-	-		-	
			R118102	Art Gallery Other Revenue		(\$100)		(\$48)		(\$1,066)	(\$1,018)	2120%	-	
			R118103	Gallery Artist Sales Income		-		-		(\$17,152)	(\$17,152)		-	
			R118104	Art Sale Commissions		(\$20,000)		(\$10,002)		(\$13,148)	(\$3,146)	31%	-	
			R118105	Sale of General Merchandise		-		-		-	-		-	
			R118107	Grant - Proposal Art Development Fit Out		-		-		-	-		-	
			R118108	State Library Art Funding		-		-		-	-		-	
			R118110	CDP Fundings		-		-		-	-		-	
			Other Culture - Art Gallery Total			(\$20,100)	\$243,786	(\$10,050)	\$121,902	(\$31,366)	\$78,162	(\$65,056)	-	
Recreation & Culture														
	119	Other Culture-	Events, Celebrations & Festivals											
			E119002	Events & Celebrations Shire Funded (with jobs)		\$139,066		\$69,528		\$7,853	(\$61,675)	-89%	-	
			E119010	Tidy Towns Initiative		\$18,000		\$9,000		\$227	(\$8,773)	-97%	-	
			E119192	Administration Allocated		\$10,039		\$5,022		\$3,031	(\$1,991)	-40%	-	
			E119193	Community Services Allocated		\$50,259		\$25,128		\$3,526	(\$21,602)	-86%	-	
			R119001	Contributions & Grants - Festivals & Events		(\$14,000)		(\$7,002)		(\$1,500)	\$5,502	-79%	-	
			R119002	National Reconciliation Week Grant		-		-		-	-		-	
			R119005	Bingo Night Income		(\$1,000)		(\$498)		(\$222)	\$276	-55%	-	
			Other Culture- Events, Celebrations & Festivals Total			(\$15,000)	\$217,364	(\$7,500)	\$108,678	(\$1,722)	\$14,637	(\$88,263)	-	
Recreation & Culture														
	11A	Other Culture - Art Gallery	IVAIS											
			E11A001	IVAIS Salary & Allowances		\$111,512		\$55,758		\$48,055	(\$7,703)	-14%	-	
			E11A002	IVAIS Superannuation		\$14,672		\$7,338		\$4,553	(\$2,785)	-38%	-	
			E11A003	IVAIS Marketing Activities		\$7,489		\$3,744		\$95	(\$3,649)	-97%	-	
			E11A004	IVAIS Travel & Exhibition Costs		\$11,000		\$5,502		\$339	(\$5,163)	-94%	-	
			E11A005	IVAIS Audit Costs		\$1,000		\$498		-	(\$498)	-100%	-	
			R11A001	IVAIS Grant		(\$145,000)		(\$72,500)		(\$72,500)	\$72,500	-100%	-	
			Other Culture- Art Gallery IVAIS			(\$145,000)	\$145,673	(\$72,500)	\$72,840	(\$72,500)	\$53,042	\$52,702	-	
Recreation & Culture														
	11B	Other Culture - Art Gallery	Cdp Program											
			E11B001	CDP Art Program Supplies		\$50,000		\$25,002		\$10,226	(\$14,776)	-59%	-	
			E11B002	CDP Art Gallery Catering		\$10,432		\$5,220		\$3,157	(\$2,063)	-40%	-	
			R11B001	CDP Payments		(\$60,000)		(\$30,000)		(\$35,000)	\$30,000		-	
			Other Culture - Art Gallery CDP Program			(\$60,000)	\$60,432	(\$30,000)	\$30,222	(\$35,000)	\$13,384	\$13,162	-	
Recreation & Culture Total														
						(\$633,700)	\$1,998,444	(\$316,838)	\$1,002,877	(\$143,463)	\$699,440	(\$22,586)	-	
Transport														
	121	Streets, Roads, Bridges & Depot Construction												

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Budget Amendments	Comments
			R121210	MRWA Regional Road Group	(\$587,964)		(\$293,982)		(\$235,185)		\$58,797	-20%	-	
			R121214	MRWA Black Spot	-		-		-		-		-	
			R121215	MRWA CRSF	-		-		-		-		-	
			R121213	Roads to Recovery Grant	(\$908,982)		(\$454,494)		-		\$454,494	-100%	-	
			R121220	Remote Communities Grant - FAG	-		-		-		-		-	
			R121221	Remote Communities Grant - MainRoads	-		-		-		-		-	
			R121222	Remote Access Grant - Sandstone Wiluna	-		-		-		-		-	
			Streets, Roads, Bridges & Depot Construction Total		(\$1,496,946)	-	(\$748,476)	-	(\$235,185)	-	\$513,291		-	
Transport														
	122	Streets, Roads, Bridges & Depot Maintenance												
			E122201	Depreciation- Depot facilities		\$26,773		\$13,392		\$14,439	\$1,047	8%	-	
			E122202	Depreciation - Infrastructure assets		\$169,122		\$84,564		\$68,470	(\$16,094)	-19%	-	
			E122205	Administration allocated		\$38,749		\$19,374		\$12,623	(\$6,751)	-35%	-	
			E122210	Minor Equip Below Capital Limit		\$70,000		\$34,998		\$15,805	(\$19,193)	-55%	-	
			E122222	Depot maintenance		\$15,000		\$7,500		\$268	(\$7,232)	-96%	-	
			E122223	Depot building operation		\$8,543		\$5,071		\$13,664	\$8,593	169%	-	
			E122224	Bldg Maint-Depot		\$75,125		\$37,566		\$15,308	(\$22,258)	-59%	-	
			E122225	Footpath maintenance		\$5,530		\$2,766		\$430	(\$2,336)	-84%	-	
			E122226	Street lighting		\$20,000		\$10,002		\$3,183	(\$6,819)	-68%	-	
			E122227	Street sweeping and cleaning		\$34,190		\$17,094		\$6,211	(\$10,883)	-64%	-	
			E122228	Townsite street trees		-		-		\$329	\$329		-	
			E122229	Signs - directional roads & streets		\$184,901		\$92,454		\$6,918	(\$85,536)	-93%	-	
			E122230	Drainage Maintenance		\$17,766		\$8,886		\$177	(\$8,709)	-98%	-	
			E122234	Maintenance road grading		\$910,301		\$455,154		\$280,643	(\$174,511)	-38%	-	
			E122235	Flood Damage AGRN743 Roads		-		-		\$800	\$800		-	
			E122236	Verge Clearing		\$12,903		\$6,450		\$157	(\$6,293)	-98%	-	
			E122237	Town street maintenance		\$100,960		\$50,484		\$23,152	(\$27,332)	-54%	-	
			E122238	Consultants - Transport		\$30,000		\$15,000		\$6,058	(\$8,942)	-60%	-	
			E122239	Gravel Pit		\$10,000		\$4,998		-	(\$4,998)	-100%	-	
			E122264	Town street maintenance (Budget Control Account Only)		-		-		\$215	\$215		-	
			E122246	Unspent Grant Refund Black Spot		-		-		-	-		-	
			R122001	Reimbursement & contributions		-		-		-	-		-	
			R122002	Mainroads direct grant		(\$118,290)		(\$118,290)		(\$206,596)	(\$88,306)	75%	-	
			R122005	Road Closure and Vehicle Movement		-		-		-	-		-	
			R122004	Grant Flood Damages AGRN743 (WANDRRA)		-		-		(\$45,528)	(\$45,528)		-	
			Streets, Roads, Bridges & Depot Maintenance Total		(\$118,290)	\$1,729,863	(\$118,290)	\$865,753	(\$252,124)	\$468,849	(\$530,737)		-	
Transport														
	123	Road Plant Purchases												
			E123010	Purchase of minor plant/equipment		-		-		-	-		-	
			E123020	Auction Expense		-		-		-	-		-	
			E123001	Loss on sale of asset		-		-		-	-		-	
			R123001	Gain on Sale of assets		(\$3,600)		(\$1,794)		-	\$1,794		-	
			R123030	Auction Revenue		-		-		-	-		-	
			R123010	Proceeds on Sale of Plant		(\$66,000)		(\$33,000)		-	\$33,000	-100%	-	
			R123020	Realisation of Plant Assets		\$66,000		\$33,006		-	(\$33,006)	-100%	-	
			Road Plant Purchases Total		(\$3,600)	-	(\$1,788)	-	-	-	\$1,788		-	
Transport														
	126	Aerodromes												
			E126248	Depreciation - Aerodrome		\$226,592		\$113,298		\$115,071	\$1,773	2%	-	
			E126249	Administration allocated		\$26,502		\$13,254		\$8,479	(\$4,775)	-36%	-	
			E126250	Insurance		\$3,200		\$3,200		\$2,771	(\$429)	-13%	-	
			E126260	Wiluna Aerodrome Fees and Charges		\$18,000		\$9,000		\$4,542	(\$4,458)	-50%	-	
			E126269	Wiluna Aerodrome Terminal Maintenance		\$17,062		\$8,644		\$3,462.85	(\$5,181)	-60%	-	
			E126270	Aerodrome Operation- Kalgoorlie Meekatharra rd		\$198,446		\$99,222		\$68,712	(\$30,510)	-31%	-	
			E126271	Aerodrome maintenance		\$89,116		\$44,562		\$11,227	(\$33,335)	-75%	-	
			E126272	Aerodrome Building Operation		\$4,000		\$1,998		\$251	(\$1,747)	-87%	-	
			E126273	Wiluna Airport Master Plan		-		-		-	-		-	
			E126274	Unspent Grant (Returned)		-		-		-	-		-	
			E126275	Emergency Equipment		-		-		-	-		-	
			E126277	Consultants - Aerodrome		\$60,000		\$30,000		-	(\$30,000)		-	
			R126242	Landing fees		(\$125,000)		(\$62,502)		(\$23,740)	\$38,762	-62%	-	
			R126243	Lease charges		-		-		-	-		-	
			R126244	Grant - Wiluna Airport Master Plan		-		-		-	-		-	

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Budget Amendments	Comments
			E136002	Community Standpipe Installation		\$5,000		\$2,502		\$4,217	\$1,715	69%	-	
			E136003	Subsidised Services		\$20,000		\$10,002		-	(\$10,002)	-100%	-	
			E136004	Standpipe water costs		\$3,472		\$1,734		\$356	(\$1,378)	-79%	-	
			E136005	Cost for bottle water (closed acct)		-		-		-	-		-	
			R136001	Community bus hire charges	-	-	-	-	-	-	-		-	
			R136002	Economic Development - Other Revenue	-	-	-	-	(\$3,000)	-	(\$3,000)		-	
			R136004	Sale of Standpipe water	(\$500)	-	(\$252)	-	-	-	\$252	-100%	-	
			R136005	Sale of water bottle	-	-	-	-	-	-	-		-	
			Other Economic Services Total		(\$500)	\$28,472	(\$252)	\$14,238	(\$3,000)	\$4,573	(\$12,413)		-	
Economic Services													-	
	137	Canning-Gunbarrel Discovery Centre											-	
			E137001	Canning-Gunbarrel Discovery Centre - Building Operation		\$19,750		\$13,424		\$19,218	\$5,794	43%	-	
			E137002	Canning-Gunbarrel Discovery Centre - Building Maintenance		\$41,284		\$20,646		\$2,459	(\$18,187)	-88%	-	
			E137003	Canning-Gunbarrel Discovery Centre - Grounds Maintenance		\$27,325		\$13,668		\$13,811	\$143	1%	-	
			E137004	Canning-Gunbarrel Discovery Centre - Salaries & Allowances		\$105,122		\$52,560		\$44,679	(\$7,881)	-15%	-	
			E137005	Canning-Gunbarrel Discovery Centre - Superannuation		\$15,460		\$7,728		\$3,195	(\$4,533)	-59%	-	
			E137006	Canning-Gunbarrel Discovery Centre - Purchase of Merchandise		\$8,000		\$4,002		\$12,706	\$8,704		-	
			E137007	Canning-Gunbarrel Discovery Centre - Coffee and Tea		\$15,000		\$7,500		\$7,711	\$211		-	
			E137008	Canning-Gunbarrel Discovery Centre - Loan 2 Interest		\$21,997		\$10,998		\$10,633	(\$365)		-	
			E137009	Administrated Allocated		\$24,093		\$12,048		\$7,151	(\$4,897)		-	
			E137010	Community Services Allocated		\$43,999		\$22,002		\$3,087	(\$18,915)		-	
			R137001	Canning-Gunbarrel Discovery Centre - Tourism Merchandise Sales	(\$6,000)	-	(\$3,000)	-	(\$17,118)	-	(\$14,118)	471%	-	
			Canning-Gunbarrel Discovery Centre Total		(\$6,000)	\$322,030	(\$3,000)	\$164,576	(\$17,118)	\$124,650	(\$54,045)		-	
Economic Services Total					(\$8,500)	\$897,485	(\$4,254)	\$452,771	(\$26,263)	\$283,922	(\$190,108)		-	
Other Property & Services													-	
	141	Private Works											-	
			E141411	Private works - various		\$35,963		\$18,175		\$821	(\$17,354)	-95%	-	
			R141413	Private Works Income	(\$37,000)	-	(\$18,498)	-	(\$1,150)	-	\$17,348	-94%	-	
			Private Works Total		(\$37,000)	\$35,963	(\$18,498)	\$18,175	(\$1,150)	\$821	(\$6)		-	
Other Property & Services													-	
	142	Administration General											-	
			E142001	New Administration Bldg Operation 70-74 Wotton st		\$46,838		\$29,927		\$40,005	\$10,078	34%	-	
			E142002	New Admin building maintenance costs 70-74 Wotton St		\$51,791		\$25,902		\$11,271	(\$14,631)	-56%	-	
			E142003	New Admin building Grounds Maint - 70-74 Wotton St		\$15,025		\$7,518		\$3,186	(\$4,332)	-58%	-	
			E142406	Staff Uniform - Admin		\$9,237		\$4,620		\$1,564	(\$3,056)	-66%	-	
			E142408	Recruitment & relocation - Admin		\$28,500		\$14,250		\$24,173	\$9,923	70%	-	
			E142411	Salaries and allowances - Admin		\$541,103		\$270,552		\$188,181	(\$82,371)	-30%	-	
			E142412	Superannuation - Admin		\$56,725		\$28,362		\$22,148	(\$6,214)	-22%	-	
			E142414	Other employment costs- Admin		\$1,000		\$498		\$30	(\$468)	-94%	-	
			E142416	Fringe Benefits Tax - Admin		\$20,000		\$10,002		(\$11,631)	(\$21,633)	-216%	-	
			E142417	Loan 3 Interest - Admin Building		\$39,879		\$19,938		\$13,892	(\$6,046)	-30%	-	
			E142421	Administration building operation costs		-		-		-	-		-	
			E142422	Administration building maintenance		-		-		-	-		-	
			E142423	Administration grounds maintenance		-		-		-	-		-	
			E142425	Unspent Grant (Returned)		-		-		-	-		-	
			E142431	Printing & Stationery - Admin		\$25,000		\$12,498		\$3,900	(\$8,598)	-69%	-	
			E142432	Telecommunications - Admin		\$25,400		\$12,702		\$9,385	(\$3,317)	-26%	-	
			E142433	Postage		\$3,500		\$1,752		\$1,602	(\$150)	-9%	-	
			E142434	Advertising		\$5,000		\$2,502		-	(\$2,502)	-100%	-	
			E142435	Office Equipment Maintenance - Admin		\$25,500		\$12,750		\$12,781	\$31	0%	-	
			E142436	Integrated Planning Framework		\$18,000		\$9,000		-	(\$9,000)	-100%	-	
			E142437	Records Management		\$20,000		\$10,002		\$1,625	(\$8,377)	-84%	-	
			E142438	Office Furniture		\$5,000		\$2,502		\$3,396	\$894	36%	-	
			E142439	Audit Cost		\$45,000		\$22,500		\$1,600	(\$20,900)	-93%	-	
			E142440	Risk Management Expense		-		-		-	-		-	
			E142442	IT system- Software License & Support		\$75,000		\$37,500		\$10,001	(\$27,499)	-73%	-	
			E142443	IT System - Hardware Maintenance		\$44,500		\$22,248		\$21,478	(\$770)	-3%	-	
			E142444	Email System		-		-		-	-		-	
			E142445	Subscriptions/Memberships Administration		\$13,950		\$6,978		\$16,395	\$9,417	135%	-	
			E142446	IT Consultant		\$10,000		\$4,998		-	(\$4,998)	-100%	-	

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Budget Amendments	Comments
			E142451	Other Office Expenses		\$9,354		\$4,680		\$1,070	(\$3,610)	-77%	-	
			E142459	Administration Vehicle Costs		\$55,578		\$27,792		\$8,761	(\$19,031)	-68%	-	
			E142461	Administration Vehicle Costs- CEO		-		-		\$4,853	\$4,853		-	
			E142462	Annual Airfares-Admin		\$2,600		\$1,302		-	(\$1,302)	-100%	-	
			E142463	Conference/Training- Admin		\$10,000		\$4,998		\$125	(\$4,873)	-97%	-	
			E142464	Meeting Attendance		\$5,000		\$2,502		\$561	(\$1,941)	-78%	-	
			E142465	Staff Professional Development		\$30,000		\$15,000		\$11,016	(\$3,984)	-27%	-	
			E142466	Human Resources Expenses		\$21,000		\$10,500		\$340	(\$10,160)	-97%	-	
			E142467	Staff General Travel Provision		\$5,000		\$2,502		\$4,285	\$1,783	71%	-	
			E142471	Update Web-Site		\$9,500		\$4,752		-	(\$4,752)	-100%	-	
			E142472	Consultants - Admin		\$120,000		\$60,000		\$44,048	(\$15,953)	-27%	-	
			E142474	Team Building		\$10,000		\$4,998		-	(\$4,998)	-100%	-	
			E142476	Insurance		\$46,182		\$46,182		\$39,711	(\$6,471)	-14%	-	
			E142477	Workers Compensation Premiums- Administration		\$9,066		\$4,536		\$7,776	\$3,240	71%	-	
			E142478	Legal Expenses Administration		\$100,000		\$49,998		\$46,466	(\$3,532)	-7%	-	
			E142480	Housing allocated - Admin		\$178,126		\$89,064		-	(\$89,064)	-100%	-	
			E142482	Occupational safety & health costs-Admin		\$15,000		\$7,500		\$6,335	(\$1,165)	-16%	-	
			E142483	Asset Revaluation Cost		\$30,000		\$15,000		-	(\$15,000)	-100%	-	
			E142484	Fibre Optic Internet Services		\$58,800		\$29,400		\$14,700	(\$14,700)	-50%	-	
			E142491	Depreciation - Admin		\$166,580		\$83,292		\$98,578	\$15,286	18%	-	
			E142493	Salary (refer E142411)		-		-		-	-		-	
			E142494	Superannuation (refer E142412)		-		-		-	-		-	
			E142492	Less: Administration allocated		(\$2,007,734)		(\$1,003,872)		(\$642,368)	\$361,504	-36%	-	
			R142420	Other Revenue	(\$200)		(\$102)		(\$9,655)		(\$9,553)	9366%	-	
			R142450	Photocopying	(\$20)		(\$6)		(\$881)		(\$875)	14577%	-	
			R142460	Photocopying Reports / Documents	-		-		-	-	-		-	
			R142470	Hot Office Space Rentals	-		-		(\$50)				-	
			Administration General Total		(\$220)	-	(\$108)	\$29,627	(\$10,586)	\$21,239	(\$18,816)		-	
Other Property & Services													-	
	143	Public Works Overheads											-	
			E143011	Salaries-Work's manager,supervisor,office assistant		\$99,150		\$49,578		\$64,415	\$14,837	30%	-	
			E143044	Staff unallocated time		\$15,012		\$7,506		\$2,412	(\$5,094)	-68%	-	
			E143051	Depot office telephone & other costs		\$6,540		\$3,270		\$244	(\$3,026)	-93%	-	
			E143081	Fringe Benefits Tax- Works		\$6,000		\$3,000		-	(\$3,000)	-100%	-	
			E143091	Superannuation - Works		\$78,466		\$39,234		\$28,428	(\$10,806)	-28%	-	
			E143101	Leave - SL, Annual, LSL, Public Holidays, Bonus		\$57,257		\$28,626		\$22,514	(\$6,112)	-21%	-	
			E143121	Protective clothing/uniforms		\$6,501		\$3,252		\$796	(\$2,456)	-76%	-	
			E143130	Annual airfares		-		-		-	-		-	
			E143131	Occupational safety & health costs		\$15,000		\$7,500		\$1,037	(\$6,463)	-86%	-	
			E143132	Training & conference costs		\$58,731		\$29,370		\$2,323	(\$27,047)	-92%	-	
			E143141	Relocation & recruitment costs		\$19,100		\$9,552		\$11,897	\$2,345	25%	-	
			E143145	Housing allocated		\$158,491		\$79,248		-	(\$79,248)	-100%	-	
			E143146	Work's manager/supervisor vehicles		\$19,214		\$9,606		\$12,599	\$2,993	31%	-	
			E143171	Employer indemnity insurance-works staff		\$12,806		\$6,402		\$10,985	\$4,583	72%	-	
			E143172	Other insurances		\$6,400		\$3,198		\$432	(\$2,766)	-86%	-	
			E143173	Pre-Start Meetings		\$45,603		\$22,800		\$3,294	(\$19,506)	-86%	-	
			E143202	Staff allowances		\$6,210		\$3,108		\$7,980	\$4,872	157%	-	
			E143333	Consultants' Fee		\$100,000		\$49,998		\$8,465	(\$41,533)	-83%	-	
			E091977	Salaries		-		-		-	-		-	
			E091979	Superannuation		-		-		-	-		-	
			E143992	Administration allocated		\$101,391		\$50,694		\$32,458	(\$18,236)	-36%	-	
			E143999	Less: PWOH allocated to projects		(\$811,872)		(\$405,942)		(\$242,802)	\$163,140	-40%	-	
			R143430	Reimbursement & contributions	(\$100)		(\$48)	-	-		\$48	-100%	-	
			Public Works Overheads Total		(\$100)	-	(\$48)	-	-	(\$32,525)	(\$32,477)		-	
Other Property & Services													-	
	144	Plant Operation Costs											-	
			E144012	Depreciation - Plant Ops		\$157,444		\$78,720		\$75,578	(\$3,142)	-4%	-	
			E144022	Fuel & Oils		\$45,000		\$22,500		\$19,498	(\$3,002)	-13%	-	
			E144023	Fuel loss (Diesel Tank Leak)		-		-		-	-		-	
			E144032	Tyres and Tubes		\$15,000		\$7,500		\$1,130	(\$6,370)	-85%	-	
			E144042	Parts & Repairs		\$132,046		\$66,024		\$60,726	(\$5,298)	-8%	-	
			E144052	Vehicle registration/licenses		\$6,422		\$6,422		\$6,978	\$556	9%	-	
			E144062	Insurance		\$27,954		\$27,954		\$26,428	(\$1,526)	-5%	-	

Programme Description	SP	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Budget Amendments	Comments
			E144072	Expendable tools		\$12,000		\$6,000		\$2,535	(\$3,465)	-58%	-	
			E144082	Operation/Internal repair wages & overheads		\$97,207		\$48,606		\$15,286	(\$33,320)	-69%	-	
			E144992	Administration allocated		\$24,093		\$12,048		\$8,540	(\$3,508)	-29%	-	
			E144999	Less: POC allocated to projects		(\$517,166)		(\$258,588)		(\$138,934)	\$119,654	-46%	-	
			R144430	Diesel Fuel Rebate	(\$2,500)		(\$1,248)		(\$762)		\$486	-39%	-	
			R144433	Plant Hire Income	-		-		-		-		-	
			R144432	Reimbursement	-		-		-		-		-	
		Plant Operation Costs Total			(\$2,500)	-	(\$1,248)	\$17,186	(\$762)	\$77,764	\$61,064		-	
Other Property & Services													-	
	149	Community Development											-	
			E084102	Administration allocated		\$45,776		\$22,890		\$14,655	(\$8,235)	-36%	-	
			E084103	Salaries & Allowances		\$222,592		\$111,294		\$4,400	(\$106,894)	-96%	-	
			E084105	Housing Allocated		\$26,741		\$13,368		-	(\$13,368)	-100%	-	
			E084106	Insurance		\$1,500		\$750		\$37	(\$713)	-95%	-	
			E084118	Vehicle Allocation Comm Services		-		-		-	-		-	
			E084109	Occupation Safety & Health costs		-		-		-	-		-	
			E084110	Training & conference costs		-		-		-	-		-	
			E084111	Other employment costs		\$13,228		\$6,618		\$5,988	(\$630)	-10%	-	
			E084114	Other community development costs		\$1,700		\$852		-	(\$852)	-100%	-	
			E084220	Fringe Benefit Tax Comm Services		-		-		-	-		-	
			E084116	Consultants - Community		-		-		-	-		-	
			E084117	Salary		-		-		-	-		-	
			E084119	Community Services Superannuation		\$26,911		\$13,458		\$714	(\$12,744)	-95%	-	
			E084150	Less Allocated to Programmes		(\$338,448)		(\$169,230)		(\$23,747)	\$145,483	-86%	-	
		Community Development Total			-	-	-	-	-	\$2,048	\$2,048		-	
Other Property & Services													-	
	146	Salaries & Wages											-	
			E146013	Gross Salaries & Wages		\$2,463,872		\$1,231,938		\$865,444	(\$366,494)	-30%	-	
			E146100	Workers Compensation Payments		\$5,000		\$2,502		-	(\$2,502)	-100%	-	
			E146050	Unallocated Salaries & Wages		-		-		\$7,094	\$7,094		-	
			E146999	Less Sal & Wages Alloc to Works		(\$2,463,872)		(\$1,231,944)		(\$858,972)	\$372,972	-30%	-	
			R146200	Reimbursement - Workers Compensation	(\$5,000)		(\$2,502)		-		-		-	
		Salaries & Wages Total			(\$5,000)	\$5,000	(\$2,502)	\$2,496	-	\$13,566	\$11,070		-	
Other Property & Services													-	
	147	Unclassified											-	
			E147100	Expenses Relating to Unclassified		-		-		-	-		-	
			E147002	Loss on revaluation of fixed assets		-		-		-	-		-	
			E147102	Loss on Sale of Asset		-		-		-	-		-	
			E147103	Refund of grant: Admin Centre		-		-		-	-		-	
			R147100	Income Relating to Unclassified	-	-	-	-	-	-	-		-	
			R142430	New Admin Building WATC Loan 441762W	-	-	-	-	-	-	-		-	
			R147102	Gain on Sale of Assets	-	-	-	-	-	-	-		-	
			R147103	Proceeds on Sale of Asset	-	-	-	-	-	-	-		-	
			R147104	Realisation of Asset	-	-	-	-	-	-	-		-	
			R147427	Grant - CGLF - Admin Bldg	-	-	-	-	-	-	-		-	
		Unclassified Total			-	-	-	-	-	-	-		-	
Other Property & Services Total					(\$44,820)	\$40,963	(\$22,404)	\$67,484	(\$12,497)	\$82,911	\$22,882		-	
					(\$9,953,300)	\$9,535,908	(\$7,697,546)	\$4,843,976	(\$6,962,486)	\$3,211,458	(\$705,457)		-	



SHIRE OF WILUNA

MONTHLY FINANCIAL REPORT

For the Period Ended 31 January 2020

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WILUNA

Compilation Report

For the Period Ended 31 January 2020

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*, Regulation 34 .

Overview

Summary reports and graphical progressive graphs are provided on page 2,3, and 4.
No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented on page 5 and shows a surplus as at 31 January 2020 of \$8,133,303.

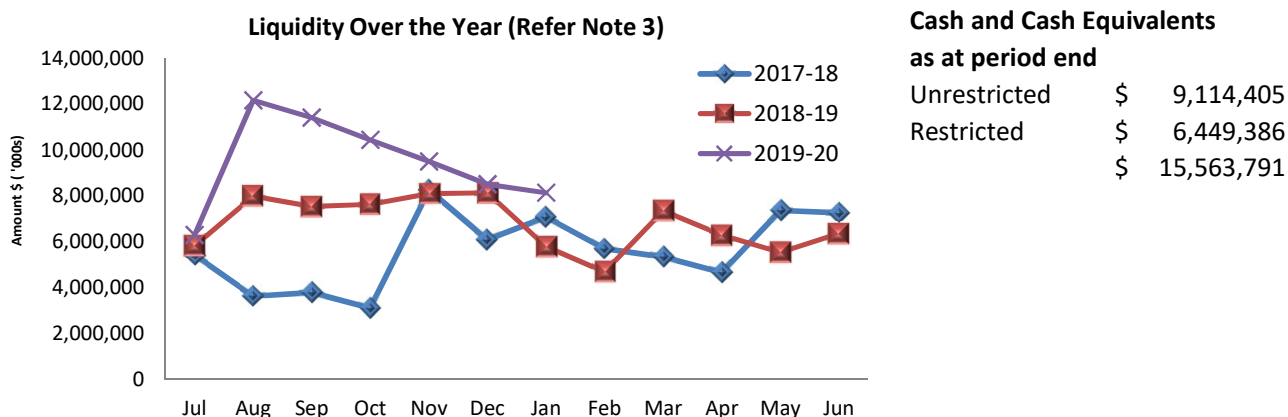
Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

SHIRE OF WILUNA

Monthly Summary Information

For the Period Ended 31 January 2020

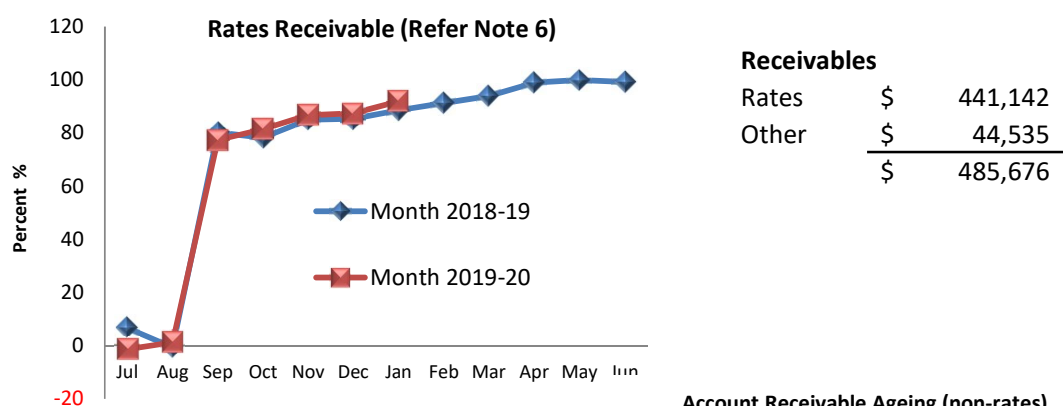
Graph 1



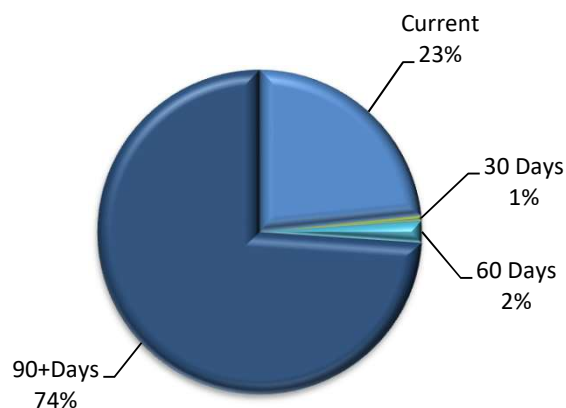
Graph 1 - is a comparison demonstrating the Cash and Cash Equivalents for the current financial year and the last 2 financial years.

Cash and Cash Equivalents are the values of the Shire assets that are cash or can be converted into cash immediately. Cash equivalents include bank accounts and investments as specified in Note 4.

Graph 2 & 3



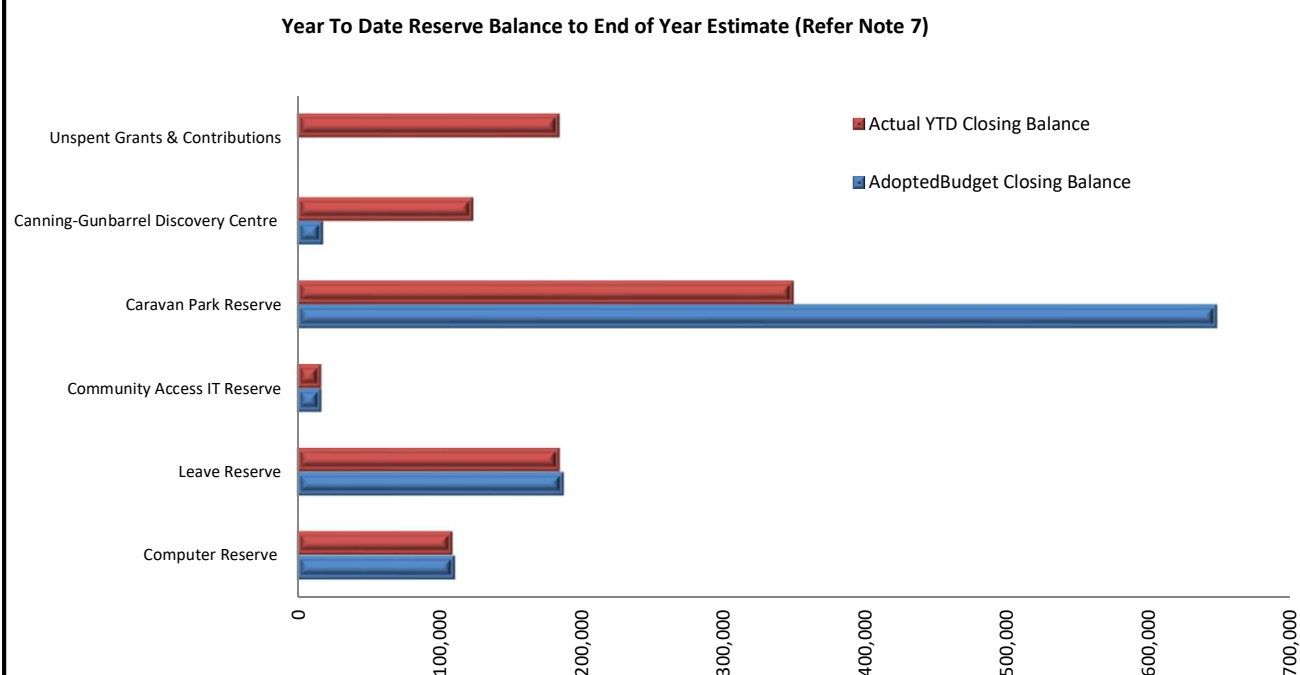
Account Receivable Ageing (non-rates)
(Refer Note 6)



Graph 2 & 3- Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as an asset.

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

Graph 4



Graph 4 - Demonstrates the current balance of each Reserve Fund. A more detailed breakdown is available at Note 7 showing the opening balances, movements for the current year and the ending balance.

Reserves are funds set aside for a specified use which is determined at the Annual Budget. These specified uses are generally for future planned projects, asset upgrades and renewals, unspent grants and retentions.

Reserve funds are restricted from daily operational use and are generally invested in term deposits or held in interest bearing accounts. Interest earnings for reserve funds are deposited into that Reserve Fund.

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

SHIRE OF WILUNA

Monthly Summary Information

For the Period Ended 31 January 2020

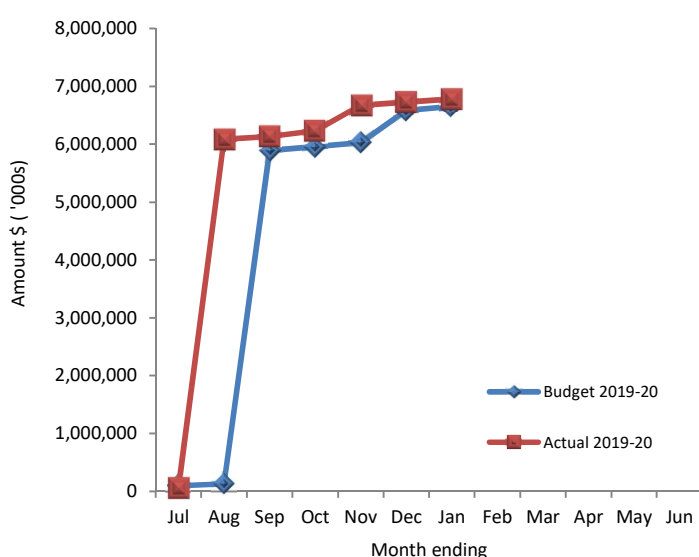
The following graphs represents Operational Revenue & Expenditure and Capital Revenue & Expenditure.

The year to date budget is a benchmark target for the expected position the Shire should currently be at. However there can be timing reasons that the benchmark might not be achieved each month - e.g. issuing rate notices, bulk/large payments (insurance), capital works project and capital funding movements.

Revenues

Graph 5

Budget Operating Revenues -v- Actual (Refer Note 2)

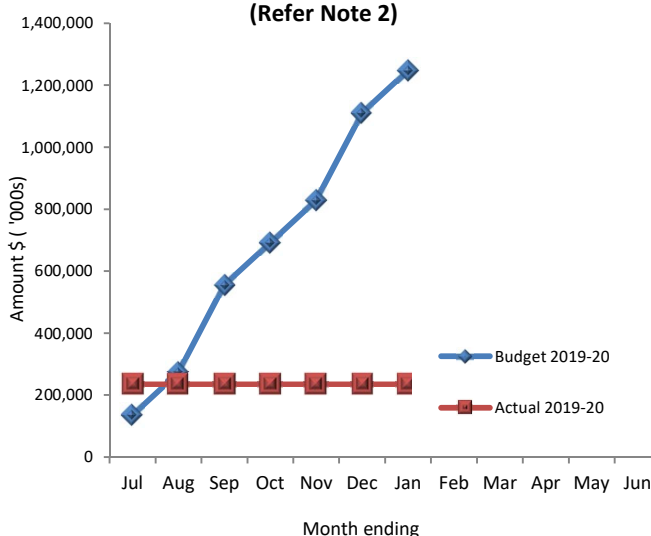


Graph 4 - Represents Operational Revenue.
This demonstrates the year to date budget versus the year to date actual revenue received.

Operational Revenue is the revenue received for the general day to day operations e.g. rates, services, fees and charges.

Graph 6

Budget Capital Revenue -v- Actual (Refer Note 2)



Graph 5 - Represents Capital Revenue.
This demonstrates the year to date budget versus the year to date actual capital revenue received.

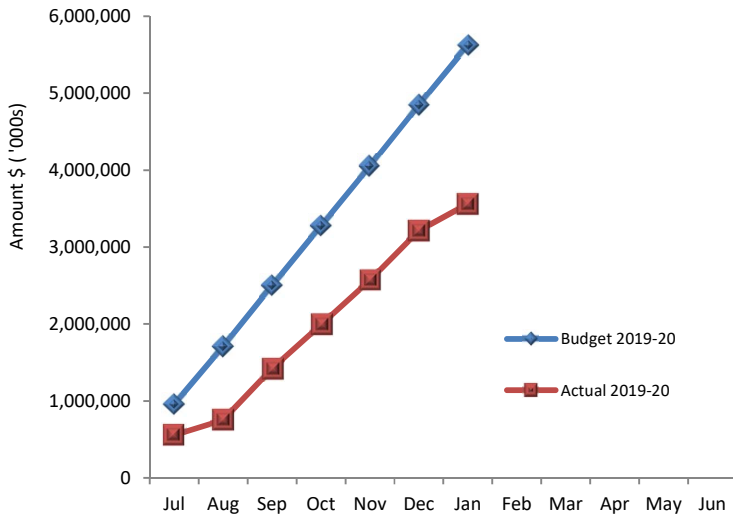
Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads.

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

Expenditure

Graph 7

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Graph 7 - Represents Operational Expenditure.

This demonstrates the year to date budget versus the year to date actual expenditure.

Operational Expenditure is expenses for the general day to day operations e.g. utilities, insurance, wages, general maintenance of the Shire assets.

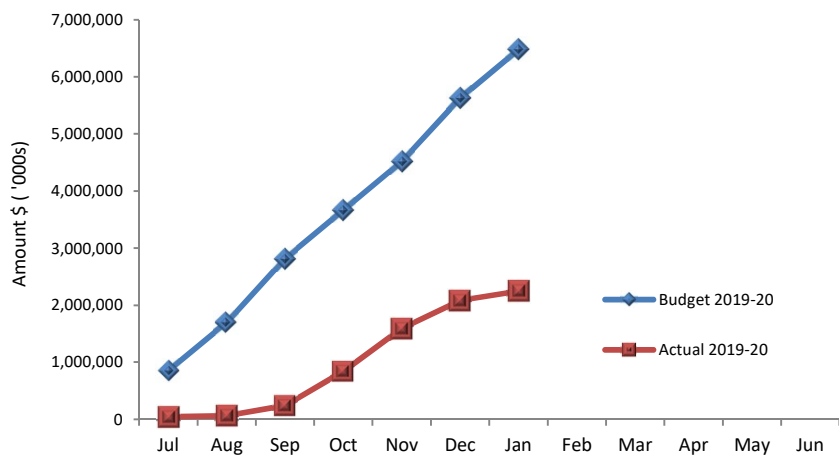
Graph 8 - Represents Capital Expenses.

This demonstrates the year to date budget versus the year to date actual capital expenditure.

Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads.

Graph 8

Budget Capital Expenses -v- Actual (Refer Note 2)



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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 January 2020

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Operating Revenues		\$	\$	\$	\$	%	
Governance		200	7,371	(1)	(7,372)	-100%	
General Purpose Funding - Rates	9	5,323,577	5,323,578	5,390,025	66,447	1%	
General Purpose Funding - Other		1,574,964	807,806	796,101	(11,705)	-1%	
Law, Order and Public Safety		20,880	10,539	11,150	611	6%	
Health		200	112	210	98	88%	
Education and Welfare		0	0	0	0		
Housing		30,000	17,500	16,335	(1,165)	-7%	
Community Amenities		85,540	49,889	68,369	18,480	37%	
Recreation and Culture		273,700	147,561	149,280	1,719	1%	
Transport		353,290	257,464	308,838	51,374	20%	
Economic Services		8,500	4,959	29,278	24,319	490%	
Other Property and Services		44,820	26,138	14,928	(11,210)	-43%	
Total Operating Revenue		7,715,671	6,652,917	6,784,514	131,597		
Operating Expense							
Governance		(2,446,417)	(1,433,281)	(905,405)	527,876	37%	
General Purpose Funding		(396,771)	(231,448)	(146,028)	85,420	37%	
Law, Order and Public Safety		(207,243)	(121,830)	(87,664)	34,166	28%	
Health		(73,198)	(42,700)	(25,390)	17,310	41%	
Education and Welfare		(62,500)	(36,456)	(62,730)	(26,274)	-72%	
Housing		(300,050)	(178,794)	(179,554)	(760)	0%	
Community Amenities		(740,056)	(431,899)	(205,483)	226,416	52%	
Recreation and Culture		(1,998,444)	(1,168,129)	(795,245)	372,884	32%	
Transport		(2,372,781)	(1,386,248)	(713,358)	672,890	49%	
Economic Services		(897,485)	(526,895)	(365,935)	160,960	31%	
Other Property and Services		(40,963)	(63,071)	(73,391)	(10,320)	-16%	
Total Operating Expenditure		(9,535,908)	(5,620,751)	(3,560,182)	2,060,569		
Funding Balance Adjustments							
Add back Depreciation		1,180,312	688,534	739,607	51,073	7%	Depreciation is added back to the Financial Statement as it is not a cash component.
Adjust (Profit)/Loss on Asset Disposal	8	(16,035)	(16,035)	0	16,035	-100%	
Loss on revaluation of non-current assets		0	0	0	0		Any profit or loss on disposal of assets will also show here.
Adjust provisions and accruals		0	0	0	0		
Net Cash from Operations		(655,960)	1,704,665	3,963,938	2,259,273		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,221,594	1,246,934	235,185	(1,011,749)	-81%	Capital Revenue is generally for funding or grants received to complete building and engineering works that create, upgrade, renew or replace an asset.
Proceeds from Disposal of Assets	8	336,000	0	0	0		The budget here is funding for roads and potentially the Wotton Street Playground pending approval. Refer Note 11 for breakdown.
Total Capital Revenues		2,557,594	1,246,934	235,185	(1,011,749)		
Capital Expenses							
Land and Buildings	13	(4,820,000)	(2,811,662)	(189,256)	2,622,406	93%	Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads.
Infrastructure - Roads	13	(1,596,945)	(931,553)	(1,724,724)	(793,171)	-85%	
Infrastructure - Others	13	(2,687,000)	(1,504,081)	(320,758)	1,183,323	79%	
Infrastructure - Airport	13	(1,094,454)	(638,435)	(10,424)	628,011	98%	
Plant and Equipment	13	(997,000)	(558,081)	(471)	557,610	100%	
Furniture and Equipment	13	(56,000)	(32,669)	0	32,669	100%	Refer Note 13 for a breakdown of the capital projects and the expenditure to date.
Work in Progress	13	0	0	0	0		
Total Capital Expenditure		(11,251,399)	(6,476,481)	(2,245,633)	4,230,848		
Net Cash from Capital Activities		(8,693,805)	(5,229,547)	(2,010,448)	3,219,099		
Financing							
Repayment of Debentures	10	(286,725)	(23,894)	(147,659)	(123,765)	-518%	Financing demonstrates the repayments of the loans as listed in Note 10. This will also show the proceeds of the new loans as set out in the Annual Budget
Proceeds from new debentures	10	800,000	0	0	0		
Transfers to cash backed reserves (restricted assets)	7	(685,000)	(178,588)	(178,588)	0	0%	Reserve movements including interest earned (deposits and withdrawals from the reserve accounts) will appear here also. Refer Note 7 for breakdown.
Transfers from cash backed reserves (restricted assets)	7	3,549,617	634,558	634,558	0		
Net Cash from Financing Activities		3,377,892	432,076	308,311	(123,765)		
Net Operations, Capital and Financing		(5,971,873)	(3,092,806)	2,261,802	5,354,608		This is the result of the above.
Opening Funding Surplus(Deficit)	3	5,971,876	5,971,876	5,871,501	(100,375)	-2%	This is the surplus as at 30 June 2019 - Refer Note 3 for breakdown.
Closing Funding Surplus(Deficit)	3	0	2,879,070	8,133,303	5,254,233		The result of the above plus the 30 June 2019 surplus

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF WILUNA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 January 2020

	Note	Adopted Annual Budget	Adopted YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Operating Revenues		\$	\$	\$	\$	%	
Rates	9	5,323,577	5,323,578	5,390,025	66,447	1%	<u>Operating Revenue by Nature & Type</u> <i>Enables a view of the type of revenue that has been received e.g. rates, interest</i> Operational Revenue is the revenue received for the general day to day operations e.g. rates, services, fees and charges.
Operating Grants, Subsidies and Contributions	11	1,683,472	909,595	1,030,489	120,894	13%	
Fees and Charges		380,318	221,809	207,476	(14,333)	-6%	
Interest Earnings		236,153	137,760	92,957	(44,803)	-33%	
Other Revenue		115	6,489	63,567	57,078	880%	
Profit on Disposal of Assets	8	92,035	53,683	0	(53,683)	-100%	
Total Operating Revenue		7,715,670	6,652,914	6,784,514	131,600		
Operating Expense							
Employee Costs		(2,857,195)	(1,666,721)	(1,021,305)	645,416	-39%	<u>Operating Expenditure by Nature & Type</u> <i>Enables a view of the type of expenditure e.g. for employee costs, insurance</i> Operational Expenditure is expenses for the general day to day operations e.g. utilities, insurance, wages and general maintenance of the Shire assets.
Materials and Contracts		(4,670,311)	(2,722,866)	(1,333,722)	1,389,144	-51%	
Utility Charges		(211,499)	(123,375)	(114,566)	8,809	-7%	
Depreciation on Non-Current Assets		(1,180,312)	(688,534)	(739,607)	(51,073)	7%	
Interest Expenses		(152,864)	(88,480)	(62,315)	26,165	-30%	
Insurance Expense		(242,275)	(201,548)	(174,267)	27,281	-14%	
Other Expenditure		(221,450)	(129,227)	(114,400)	14,827	-11%	
Loss on Disposal of Assets	8	0	0	0	0		
Loss on revaluation of non-current assets		0	0	0	0		
Total Operating Expenditure		(9,535,906)	(5,620,751)	(3,560,182)	2,060,569		
Funding Balance Adjustments							
Add back Depreciation		1,180,312	688,534	739,607	51,073	7%	Depreciation is added back to the Financial Statement as it is not a cash component. Any profit or loss on disposal of assets will also show here.
Adjust (Profit)/Loss on Asset Disposal	8	(16,035)	(16,035)	0	16,035	-100%	
Loss on revaluation of non-current assets		0	0	0	0		
Adjust provisions and accruals		0	0	0	0		
Net Cash from Operations		(655,959)	1,704,662	3,963,938	2,259,276		
Capital Revenues							
Grants, Subsidies and Contributions	11	2,221,594	1,246,934	235,185	(1,011,749)	-81%	Capital Revenue is generally for funding or grants received to complete building and engineering works that create, upgrade, renew or replace an asset. The budget here is funding for roads and potentially the Wotton Street Playground pending approval. Refer Note 11 for breakdown.
Proceeds from Disposal of Assets	8	336,000	0	0	0		
Total Capital Revenues		2,557,594	1,246,934	235,185	(1,011,748)		
Capital Expenses							
Land and Buildings	13	(4,820,000)	(2,811,662)	(189,256)	2,622,406	93%	Capital Expenditure is defined as building and engineering works that create, upgrade, renew or replace an asset as well as constructing or installing facilities and fixtures associated with, and forming an integral part of those works. Capital expenditure typically includes construction for buildings and roads. Refer Note 13 for a breakdown of the capital projects and the expenditure to date.
Infrastructure - Roads	13	(1,596,945)	(931,553)	(1,724,724)	(793,171)	-85%	
Infrastructure - Others	13	(2,687,000)	(1,504,081)	(320,758)	1,183,323	79%	
Infrastructure - Airport	13	(1,094,454)	(638,435)	(10,424)	628,011	98%	
Plant and Equipment	13	(997,000)	(558,081)	(471)	557,610	100%	
Furniture and Equipment	13	(56,000)	(32,669)	0	32,669	100%	
Work in Progress	13			0			
Total Capital Expenditure		(11,251,399)	(6,476,481)	(2,245,633)	4,230,848		
Net Cash from Capital Activities		(8,693,805)	(5,229,547)	(2,010,448)	3,219,100		
Financing							
Repayment of Debentures	10	(286,725)	(23,894)	(147,659)	(123,765)		Financing-repayments of the loans as listed in Note 10. This will also show the proceeds of the new loans as set out in the Annual Budget
Proceeds from new debentures	10	800,000	0	0	0		
Transfers to cash backed reserves (restricted assets)	7	(685,000)	(178,588)	(178,588)	0	0%	Reserve movements including interest earned (deposits and withdrawals from the reserve accounts) will appear here also. Refer Note 7 for breakdown.
Transfers from cash backed reserves (restricted assets)	7	3,549,617	634,558	634,558	0	0%	
Net Cash from Financing Activities		3,377,892	432,076	308,311	(123,765)		
Net Operations, Capital and Financing		(5,971,872)	(3,092,809)	2,261,802	5,354,612		This is the result of the above.
Opening Funding Surplus(Deficit)	3	5,971,876	5,971,876	5,871,501	(100,375)	-2%	This is the surplus as at 30 June 2019 - Refer Note 3 for breakdown.
Closing Funding Surplus(Deficit)	3	0	2,879,070	8,133,303	5,254,233		The result of the above plus the 30 June 2019 surplus

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
 Refer to Note 2 for an explanation of the reasons for the variance.

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

Shire of Wiluna
STATEMENT OF FINANCIAL POSITION
31-January-2020

	Note	2019/2020	2018/2019
CURRENT ASSETS			
Cash at Bank and On Hand	4	15,563,791	10,673,741
Rates Outstanding		441,142	14,081
Sundry Debtors		-78,543	2,793,623
GST Receivable		197,371	217,859
Accrued Income/Payments In Advance		0	20,727
Stocks on Hand		45,586	39,752
TOTAL CURRENT ASSETS		16,169,347	13,759,783
CURRENT LIABILITIES			
Sundry Creditors		26,443	511,307
Accrued Interest on loans		0	27,432
Accrued Salaries & Wages		0	30,001
GST Payable		8,031	19,848
Accrued Expenses		0	0
Other current liabilities		1,302,075	144,229
Loan Liability (Current)		139,067	286,725
Provision for Legal Dispute		100,000	100,000
Provision For Annual Leave		89,460	89,460
Provision For Long Service Leave (Current)		60,649	60,649
TOTAL CURRENT LIABILITIES		1,725,725	1,269,651
NET CURRENT ASSETS		14,443,622	12,490,132
NON-CURRENT ASSETS			
Land & Buildings		20,718,403	20,529,148
Accumulated Depreciation Land & Building		(875,047)	(626,802)
Furniture & Equipment		541,848	541,848
Accumulated Depreciation Furniture Equip		(143,822)	(85,734)
Plant & Equipment		1,230,689	1,230,218
Accumulated Depreciation Plant & Equip		(99,313)	(3,994)
Roads		50,754,003	49,029,279
Accumulated Depreciation Roads		(239,852)	(160,021)
Airport		5,676,699	5,666,275
Accumulated Depreciation Airport		(358,072)	(224,863)
Other Infrastructure		3,369,447	3,048,688
Accumulated Depreciation Other Infrastructure		(329,781)	(204,866)
Work in Progress - Buildings		0	0
Work in Progress -Other Infrastructures		0	0
TOTAL NON-CURRENT ASSETS		80,245,203	78,739,177
NON-CURRENT LIABILITIES			
Loan Liability (Non Current)		3,431,398	3,431,398
Provision For Long Service Leave (Non Current)		7,574	7,574
TOTAL NON-CURRENT LIABILITIES		3,438,973	3,438,973
NET ASSETS		91,249,853	87,790,336
EQUITY			
Accumulated Surplus		31,209,292	27,293,805
Revaluation Surplus-Land & Buildings		4,223,618	4,223,618
Revaluation Surplus-Furniture & Equipment		-	-
Revaluation Surplus-Plant & Equipment		736,395	736,395
Revaluation Surplus - Infrastructure Road		42,159,899	42,159,899
Revaluation Surplus-Infrastructure Airport		4,759,121	4,759,121
Revaluation Surplus-Infrastructure Others		1,712,143	1,712,143
Reserve - Asset Replacement		2,949,939	2,931,283
Reserve - Computer	7	109,975	109,279
Reserve - Airport	7	1,182,111	1,174,635
Reserve - Leave	7	185,451	184,278
Reserve - Wiluna Telecentre	7	17,276	17,168
Reserve - Caravan Park	7	350,107	347,384
Reserve - Heritage and Interpretive Centre	7	124,377	123,981
Reserve - Unspent Grants and Contributions	7	185,304	185,304
Reserve - Community Development	7	467,533	464,225
Reserve - Plant Replacement	7	693,343	688,858
Reserve - Community Development	7	183,968	101,034
Reserve - Unspent Loan	7	0	577,927
TOTAL EQUITY		91,249,853	87,790,336

The Balance Sheet "bottom line" discloses the Net Community Equity of Council, which represents it's wealth as measured by a dollar value of its assets less its liabilities.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

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

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

(f) Cash and Cash Equivalents

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

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Trade and Other Receivables

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

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

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

(h) Inventories

General

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

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

Land Held for Resale

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

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

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

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	2 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(k) Trade and Other Payables

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

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

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.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) 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 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 resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(q) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:

"A proud, green, go-ahead and healthy Wiluna"

The Strategic Community Plan defines the key objectives of the Shire as:

"Working together to enhance our future through good governance"

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Reporting Programs

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Expenses associated with provision of services to members of council and elections and the administrative support available to the council for the provision of governance of the district. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based costing (ABC).

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above revenues, e.g. valuation expense debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Supervision and enforcement of Local Laws, fire prevention, animal control, provision of ranger services and other aspects of public safety including emergency services.

HEALTH

Health inspection services, food quality control, mosquito and pest control and waste disposal compliance.

EDUCATION AND WELFARE

Provision and development of community service programmes, including training and disability requirements.

HOUSING

Provision and maintenance of housing accommodation for employees.

COMMUNITY AMENITIES

Sanitation, sewerage, protection of the environment, public conveniences, cemeteries, rubbish collection services, operation of rubbish disposal sites, litter control, and administration of town planning schemes.

RECREATION AND CULTURE

Provision and maintenance of public halls, civic centres, aquatic centre, recreation centres, and various sporting facilities. Provision and maintenance of parks, gardens, and playgrounds. Operation of library, art centre and other cultural facilities.

TRANSPORT

Construction and maintenance of roads, footpaths, depots, traffic control, cleaning of streets, and maintenance of street trees, street lighting and etc.

ECONOMIC SERVICES

Tourism and area promotion, provision of rural services including weed control and vermin control. Building control and economic development facilities.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials, private works operations

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%		REFER SCHEDULES FOR FURTHER EXPLANATIONS
General Purpose Funding	54,742	1%	Timing	
Governance	(7,372)	-100%	Timing	Nil revenue collected to date. Majority of revenue budget is gains on asset sales.
Law, Order and Public Safety	611	6%	Timing	
Health	98	88%	Timing	Fees collected for registration of Food Business.
Education and Welfare	0		Timing	
Housing	(1,165)	-7%	Timing	Reimbursements for electricity received. Fees collected for admin units overnight accommodation.
Community Amenities	18,480	37%	Timing	Fees billed to rate payers for annual refuse collection. Fees collected for medical waste & liquid waste.
Recreation and Culture	1,719	1%	Timing	50% of IVAIS Grant received.
Transport	51,374	20%	Timing	40% of the RRG and the full Direct Grant billed to MRD. Part R2R funding to be claimed next quarter.
Economic Services	24,319	490%	Permanent	Tourism merchandise sales have exceeded budget by \$11k. Building permits revenue budget exceeded by \$3,500. Rental income on leased properties budget exceeded by \$3,500. Received \$3,000 share from Salt Lake Potash for Wiluna Airport Concept Plan - this will be a new budget item. Propose at mid year to increase revenue budgets to reflect actual and anticipated revenue.
Other Property and Services	(11,210)	-43%	Timing	Refund received for insurance premium.
Operating Expense				
General Purpose Funding	85,420	37%	Timing	Majority of costs being for administration. Other items (bank fees etc) have minimal costs to date.
Governance	527,876	37%	Timing	Expenditure to date being for wages, administration, member sitting fees, FBT, GVROC statutory compliance services quarterly fee for 19/20 and insurance.
Law, Order and Public Safety	34,166	28%	Timing	Insurance has exceeded budget by \$1,235 due to only the bushfire insurance being budgeted for and not the insurance for the fire truck. Building maintenance costs exceeded budget by \$1,500 - fridge/freezer purchased, truck barrier and electrical works required.
Health	17,310	41%	Timing	Majority of costs being for administration, Environmental Health and Building Services.
Education and Welfare	(26,274)	-72%	Timing	Budget fully expended. Contribution to Wiluna Training Centre paid. Contributions and donations paid to Meekatharra ICPS and School of the Air.
Housing	(179,554)	0%	Timing	Maintenance and operational costs on track with housing. Transfer of costs for staff housing to other programs as per staff positions to be processed in next quarter.
Community Amenities	226,416	52%	Timing	Costs to date being for refuse collection, bulk refuse collection (old cars) and cemetery services. Other community provisions to be expended as required.
Recreation and Culture	372,884	32%	Timing	Expenditure to date being for various items; wages, depreciation, administration, water bore maintenance, Youth Centre maintenance.
Transport	672,890	49%	Timing	Maintenance grading works on Wiluna Nth, Sandstone Wiluna, Wongawol, Granite Peak-Lake Violet Rd, Prenti Downs, Barwidgee-Yandal, Prenti Downs-Warren Bore Rd, Carnegie.
Economic Services	160,960	31%	Timing	Expenditure to date being for administration, depreciation, building control, wages, picnic site maintenance, consultancy services.
Other Property and Services	(10,320)	-16%	Timing	Program includes Administration, Works, Plant Costs, Community Services and Salaries. These costs are allocated to the Shire general operations.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

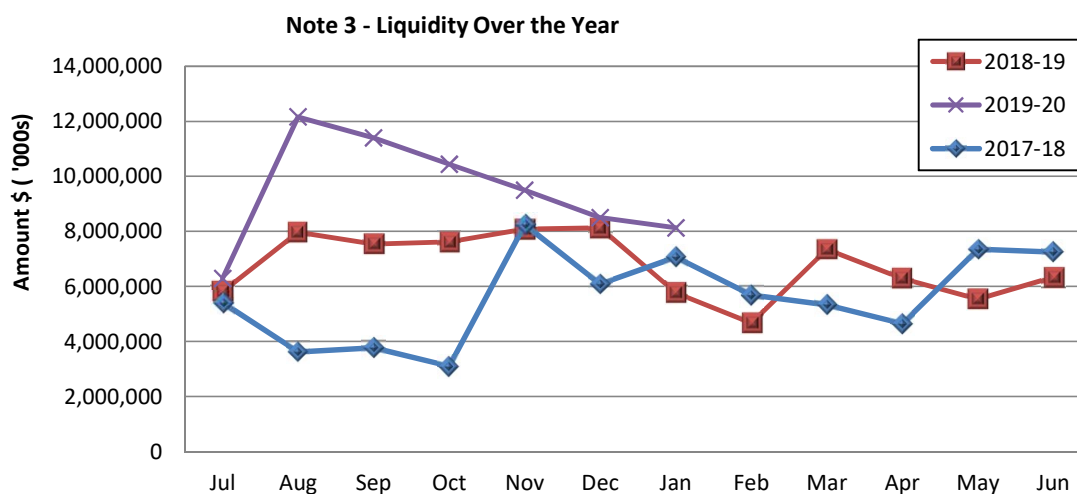
Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Capital Revenues				
				Capital revenue received to date being for Regional Roads Group and MRD Direct Grant. The next 40% claim will be in March 2020.
Grants, Subsidies and Contributions	(1,011,749)	-81%	Timing	Reported to the Dept to claim the full R2R grant in March 2020.
Proceeds from Disposal of Assets	0			
Capital Expenses				
				Tenders received for the 2 new houses. To be re presented to Council to award the tender.
Land and Buildings	2,622,406	93%	Timing	Purchased 77 Wotton Street.
Infrastructure - Roads	(793,171)	-85%	Timing	Road Construction Tender awarded. Works are expected to commence Feb 2020 - pending weather.
Infrastructure - Others	1,183,323	79%	Timing	Orders prepared for the Depot shed and workshop pit.
Infrastructure - Airport	628,011	98%	Timing	Tender awarded for perimeter fencing.
				Quotes issued for various plant items; ute, water tank, sewerage tank, agitator.
Plant and Equipment	557,610	100%	Timing	Tender awarded for the new truck and delivery is expected May 2020.
Furniture and Equipment	32,669	100%	Timing	Nil costs to date.
Financing				
Loan Principal	(123,765)	-518%	Timing	Loans paid as per loan schedule

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
		YTD 31 Jan 2020	Budget 30 June 2020	Actual 30 June 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	9,114,405	906,648	3,768,385
Cash Restricted - Reserves Equity	4	6,449,386	4,022,872	6,905,356
Receivables - Rates	6	441,142	106,353	14,081
Receivables -Other	6	(78,543)	0	2,793,623
Interest / ATO Receivable/Accrual		197,371	0	238,586
Inventories		45,586	20,000	39,752
		16,169,347	5,055,873	13,759,783
Less: Current Liabilities				
Payables		(1,475,616)	(1,094,726)	(1,019,542)
Provisions		(250,109)	(225,000)	(250,109)
		(1,725,725)	(1,319,726)	(1,269,651)
Less: Cash Reserves	7	(6,449,386)	(4,022,872)	(6,905,356)
Secured by floating charge		139,067	286,725	286,725
Net Current Funding Position		8,133,303	0	5,871,501



The graph is a comparison demonstrating the Cash and Cash Equivalents for the current financial year and the last 2 financial years.

Comments - Net Current Funding Position

The above note shows the Cash and Cash Equivalents as current assets less current liabilities.

The current liabilities are what is payable in this financial year. Payables above are showing the balance due after the current month end - creditors, payroll, GST, PAYG and loan payments.

The provisions are for the current annual leave and long service leave for employees.

Cash and Cash Equivalents are the value of the Shire assets that can be converted into cash immediately.

Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as a current asset.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 4: CASH AND INVESTMENTS

		Interest Rate	Municipal Unrestricted \$	Reserves Restricted \$	Total Amount \$
(a)	Municipal Account				
A030010	CBA Muni - Cash at Bank		(141,182)		(141,182)
A030020	CBA Muni Call Deposit		1,296,104		1,296,104
A030135	Bankwest Money Market Deposit Account (at call)		873,029		873,029
A030130	ME Bank TD - Muni		0		0
A030150	Macquarie Bank TD - Muni		900,000		900,000
A030080	My State Bank - Muni Investment		1,500,000		1,500,000
A030136	Bankwest TD - Muni		1,000,000		1,000,000
A030133	Westpac TD - Muni		1,000,000		1,000,000
A030145	IMB Bank LTD TD Muni		750,000		750,000
A030123	NAB TD - Muni		2,000,000		2,000,000
(b)	Reserve Account				
A030015	CBA Reserve Call Account			123,244	123,244
A030109	NAB TD - Reserve Account			0	0
A030127	Rural Bank TD - Reserve			1,305,724	1,305,724
A030126	Macquarie Bank TD - Reserve			1,100,000	1,100,000
A030118	ME Bank TD - Reserve			1,106,672	1,106,672
A030129	Bank of Queensland TD - Reserve			500,000	500,000
A030137	IMB Bank TD - Reserve			1,250,000	1,250,000
A030131	ING Bank TD - Reserve			1,000,000	1,000,000
A030101	Cash On Hand - Floats		200		200
	Total		9,178,151	6,385,640	15,563,791

This note breaks down the current assets by Cash and Investments.

The Municipal Account is unrestricted cash - for day to day operations and any capital payments

The Reserve Account is restricted cash and is the balance of the Shire Reserves at Note 7.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 5: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			Opening Surplus	\$	\$	\$	\$
							0
							0
							0
							0
							0
							0
				0	0	-	0

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 6: RECEIVABLES

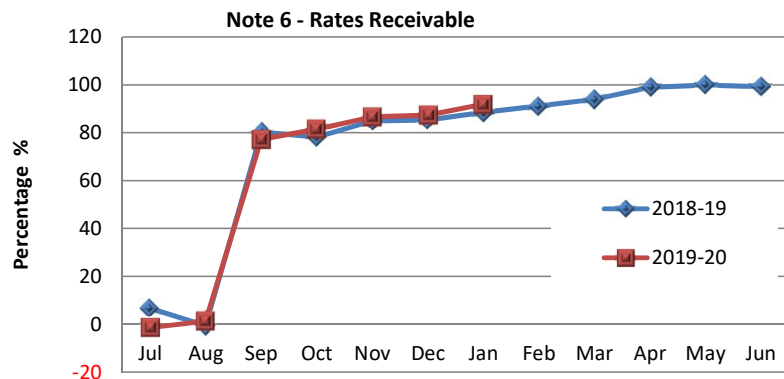
Receivables - Rates Receivable

Opening Arrears Previous Years
 Levied this year and adjustments
Less Collections to date
 Equals Current Outstanding

Net Rates Collectable

% Collected

YTD 31 Jan 2020	YTD Previous FY
\$ 43,493	\$ 103,236
5,390,025	5,001,577
(4,992,376)	(5,061,320)
441,142	43,493
441,142	43,493
91.88%	99.15%



Comments/Notes - Receivables Rates

Receivables are the current balances of Rates and Debtors payable to the Shire and are regarded as a current asset.

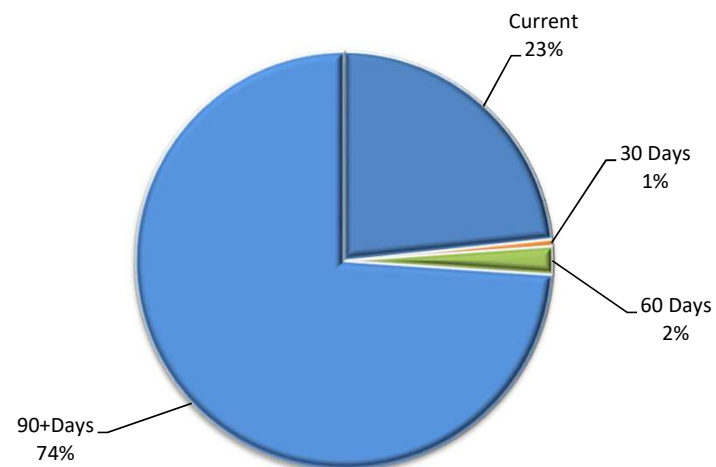
63% of the balance are rate payers whom have entered an instalment arrangement.

Receivables - General

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	10,407	231	966	32,931
Total Receivables General Outstanding				44,535

Amounts shown above include GST (where applicable)

Note 6 - Accounts Receivable (non-rates)



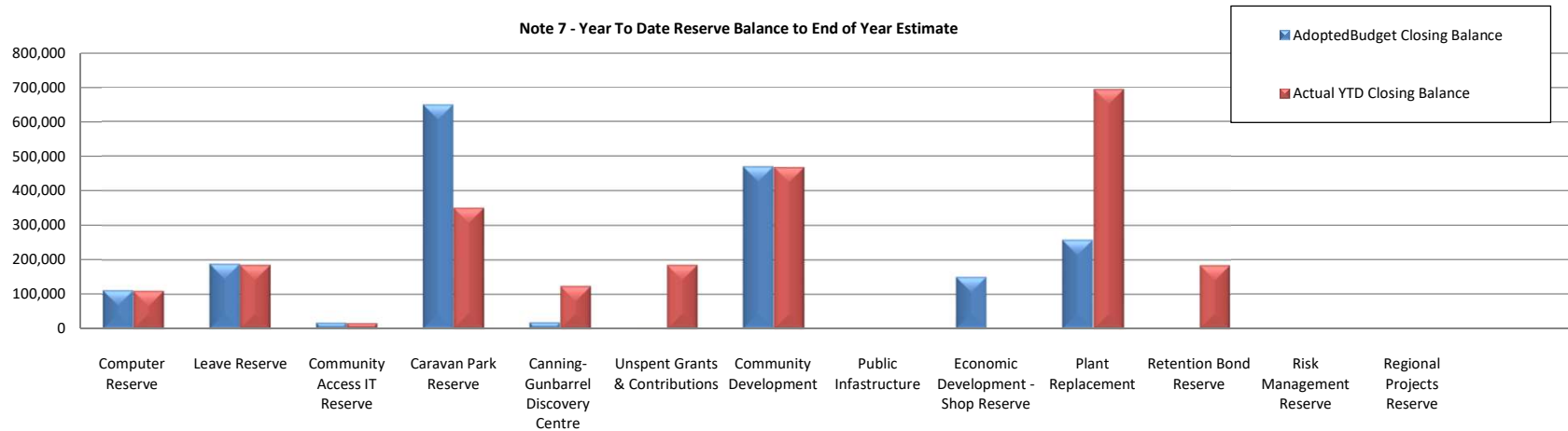
Comments/Notes - Receivables General

90 Days balance is high due to invoices raised for flood damage claims. Claims are processed through invoicing then sent for approval.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 7: Cash Backed Reserve

2019-20		Adopted Budget Interest Earned	Actual Interest Earned	Adopted Budget Transfers In (+)	Amended Budget Transfers In (+)	Actual Transfers In (+)	Adopted Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Adopted Budget Closing Balance	Actual YTD Closing Balance
Name	Opening Balance										
Airport Reserve	\$ 1,174,635	\$ 25,300	\$ 7,476	\$ 100,000		\$	\$ (560,120)	\$ -		\$ 739,815	\$ 1,182,111
Asset Development & Replacement Reserve	2,931,283	63,113	18,656	-			(1,555,477)	-		1,438,919	2,949,939
Computer Reserve	109,279	2,350	696	-				-		111,629	109,975
Leave Reserve	184,278	3,963	1,174	-				-		188,241	185,451
Community Access IT Reserve	17,168	375	109	-						17,543	17,276
Caravan Park Reserve	347,384	1,025	2,722	300,000						648,409	350,107
Canning-Gunbarrel Discovery Centre	123,981	7,625	396	10,000			(122,891)			18,715	124,377
Unspent Grants & Contributions	185,304	0	-	-			(185,304)			0	185,304
Community Development	464,225	5,538	3,308	0						469,763	467,533
Public Infrastructure	0	0	-	-						0	0
Economic Development - Shop Reserve	0	0		150,000						150,000	0
Plant Replacement	688,858	13,538	4,485	-			(445,000)			257,396	693,343
Retention Bond Reserve	101,034	2,175	311	-		139,876	(102,898)	(56,631)		0	183,968
Risk Management Reserve					10,530						
Regional Projects Reserve					25,000						
	6,905,356	125,002	38,712	560,000	35,530	139,876	(3,549,617)	(634,558)	0	4,040,430	6,449,386



SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Comments
Fair Value	Accum Depr	Proceeds	Profit (Loss)		
\$	\$	\$	\$		
0	0	0	0		

Comments - Capital Disposal/Replacements

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 9: RATING INFORMATION

RATE TYPE	Budget			Budget			Actual				
	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$
Differential General Rate											
GRV Wiluna Townsite	10.2268	69	986,368	100,874	0	0	100,874	100,874	66,448		167,322
GRV Mining	20.2213	6	6,380,000	1,290,119	0	0	1,290,119	1,290,119			1,290,119
UV Rural/Pastoral	13.7841	28	1,247,348	171,936	0	0	171,936	154,742			154,742
UV Mining	21.2284	213	14,835,946	3,149,434	0	0	3,149,434	3,149,434			3,149,434
UV Exploration & Prospecting Pastoral	21.2284	218	2,458,534	521,907	0	0	521,907	521,908			521,908
Sub-Totals		534	25,908,196	5,234,270	0	0	5,234,270	5,217,077	66,448	0	5,283,525
Minimum Payment											
	Minimum \$										
GRV Wiluna Townsite	490.00	18	7,838	8,820	0	0	8,820	8,820			8,820
GRV Mining	370.00	3	60	1,110	0	0	1,110	1,110			1,110
UV Rural/Pastoral	370.00	1	1,598	370	0	0	370	370			370
UV Mining	370.00	189	72,481	69,930	0	0	69,930	69,930			69,930
UV Exploration & Prospecting Pastoral	370.00	71	65,026	26,270	0	0	26,270	26,270			26,270
Sub-Totals		282	147,003	106,500	0	0	106,500	106,500	0	0	106,500
Discount / Concessions							5,340,770				5,390,025
							(17,193)				
Amount from General Rates							5,323,577				5,390,025
Ex-Gratia Rates							0				0
Totals							5,323,577				5,390,025

Comments - Rating Information

All land except exempt land in the Shire of Wiluna is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire. The General Rates detailed above for the above 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year. The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities. The intention to impose differential rating was advertised on 10 May 2019. Two submissions were received. The Council resolved to proceed with differential rates and minimums as advertised except for the UV Mining and UV Exploration and Prospecting rates that was advertised at 21.4345 and which the Council decreased to 21.2284 after considering the submissions received and changes in the valuation roll that were received after the proposed differential rates were advertised. The rates adopted were as per above table.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Loan No.	Principal 1-Jul-19	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual \$	Adopted Budget \$	Actual \$	Adopted Budget \$	Actual \$	Adopted Budget \$
Recreation & Culture									
Loan 1 - Youth Centre - Changerooms, Toilets, Kiosk	1	197,673	0	26,089	52,694	171,584	144,979	1,825	9,165
Housing									
Loan 4 - Staff Housing 5 New Houses	4	1,340,243	0	24,477	49,425	1,315,766	1,290,818	23,951	55,830
Economic Services									
Loan 2 - Canning - Gunbarrel Discovery Centre	2	474,415	0	62,613	126,466	411,802	347,949	4,379	21,997
Loan 5 - Streetscape Project	5	633,262	0	16,996	22,836	616,266	638,893	14,886	25,493
Governance									
Loan 3 - Administration Building	3	957,317	0	17,484	35,304	939,833	922,013	17,276	39,879
		3,602,910	0	147,659	286,725	3,455,251	3,344,652	62,315	152,364

All debenture repayments were financed by general purpose revenue.

No new debentures were raised during the reporting period.

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2019-20 Adopted Budget	2019-20 Amended Budget	Variations Additions (Deletions)	Operating	Capital	Recoup Status		Comment
								Received	Not Received	
GENERAL PURPOSE FUNDING		(Y/N)	\$	\$	\$	\$	\$	\$	\$	
Grants Commission - General	WALGGC	Y	899,962	899,962	0	899,962	0	476,076	423,886	Financial Assistance Grant that is an untied grant which allows the Shire to spend the grants according to local priorities.
Grants Commission - Roads	WALGGC	Y	396,140	396,140	0	396,140	0	198,070	198,070	A component is received for general purpose and a component for roads
LAW, ORDER, PUBLIC SAFETY										
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Y	19,580	19,580	0	19,580	0	10,850	8,730	General operating grant received to assist in the operations of the Bush Fire Brigade.
EDUCATION AND WELFARE										
RECREATION AND CULTURE										
Wotton Street Playground	Lottery West	N	360,000	360,000	0	0	360,000	0	360,000	Pending approval.
Grants Events, Celebrations & Festivals	Various - refer budget	N	14,000	14,000	0	14,000	0	1,500	12,500	Various contributions for events in the Shire.
IVAIS Tjukurba Art Gallery	Department of Communications & the Arts	Y	145,000	145,000	0	145,000	0	72,500	72,500	To assist in the general operations of the Art Gallery
CDP Program	Wirrpanda	Y	60,000	60,000	0	60,000	0	35,000	25,000	To provide Community Development Programme (CDP) services, including placing and managing participants in activities
TRANSPORT										
Regional Road Group 2025 Grant	Regional Road Group - Main Roads	Y	587,964	587,964	0	0	587,964	235,185	352,779	Capital Funding for Roads
Roads to Recovery	Federal Government	Y	908,982	908,982	0	0	908,982	0	908,982	Capital Funding for Roads
Direct Regional Grant	Main Roads	Y	118,290	118,290	0	118,290	0	206,596	(88,306)	Untied grant received annually.
WANDRRA	Main Roads	Y	0	0	0	0	0	29,897	(29,897)	Capital Funding for Roads
Airport Terminal	Regional Airport Development Scheme	Y	364,648	364,648	0	0	364,648	0	364,648	Capital Funding for Roads
ECONOMIC SERVICES										
OTHER PROPERTY AND SERVICES										
TOTALS			3,874,566	3,874,566	0	1,652,972	2,221,594	1,265,675	2,608,891	

Operating
Non-Operating

Operating
Non-operating

1,652,972	1,652,972
2,221,594	2,221,594
<u>3,874,566</u>	<u>3,874,566</u>

1,030,489
235,185
<u>1,265,675</u>

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 19	Amount Received	Amount Paid	Closing Balance 31-Jan-20
Totals	\$ 13,136	\$ 44,694	\$ 36,942	\$ 20,887
	13,136	44,694	36,942	20,887

SHIRE OF WILUNA

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ended 31 January 2020

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals		
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	Comment
GOVERNANCE													
C040001	Council Chambers Furniture			56,000				56,000	56,000	32,669	-	32,669	
C142101	CEO Vehicle		282,000					282,000	282,000	141,000	-	141,000	
	Total Governance	-	282,000	56,000	-	-	-	338,000	338,000	173,669	-	173,669	
HOUSING													
C091109	Single Persons Quarters (at admin building)	80,000						80,000	80,000	46,669	146	46,523	
													Tender was presented at the Dec 19 OCM - Res 181/19 and included was a budget amendment of \$200k - total budget allocation of \$840k. Tender is to be re presented at the Feb OCM.
C091163	2 New Houses - Trenton Street	640,000						640,000	640,000	373,331	2,448	370,883	
C091185	U5/30 Scotia Street Furniture & Eqpt	20,000						20,000	20,000	11,669	2,080	9,589	
C091200	Staff Housing - 8 Trenton Street	70,000						70,000	70,000	40,831	85	40,746	Tender advertised
C091201	Staff Housing 2 - 10 Trenton Street	70,000						70,000	70,000	40,831	171	40,661	Tender advertised
C091203	Staff Housing 3 - 42 Lennon Street	70,000						70,000	70,000	40,831	253	40,578	Tender advertised
C091204	Staff Housing 4 - 46 Lennon Street	70,000						70,000	70,000	40,831	383	40,448	Tender advertised
C091205	Staff Housing 5 - 48 Lennon Street	70,000						70,000	70,000	40,831	117	40,714	Tender advertised
C091206	Land Purchases	200,000						200,000	200,000	116,669	43,844	72,825	32 Wall Street Purchase
	Total Housing	1,290,000	-	-	-	-	-	1,290,000	1,290,000	752,493	49,527	702,966	
COMMUNITY AMENITIES													
													Gazebo works near completion.
C107054	Cemetery Improvement						100,000	100,000	100,000	58,331	9,765	48,566	Paths/roads marked.
C107055	Replace Fencing at Lennon St Bore						20,000	20,000	20,000	11,669	10,450	1,219	Completed. Payment in December.
C107060	Sewerage Works - Replacement of Septic Systems						65,000	65,000	65,000	37,919	18,149	19,770	
	Total Community Amenities	-	-	-	-	-	185,000	185,000	185,000	107,919	38,364	69,555	
RECREATION AND CULTURE													
C111102	Youth Centre Landscape & Other Works						150,000	150,000	150,000	87,500	4,083	83,417	In progress
C111103	Youth Centre Sewerage Upgrade						17,000	17,000	17,000	9,919	-	9,919	
C111104	Youth Centre Upgrade	100,000						100,000	100,000	58,331	5,588	52,743	In progress
C111106	Youth Centre Orchard						15,000	15,000	15,000	8,750	-	8,750	
													Perimeter rencing complete. To be paid in December.
C112101	Pool Improvements						100,000	100,000	100,000	58,331	51,645	6,686	
C113128	Fully Enclosed BBQ Trailer		25,000					25,000	25,000	14,581	-	14,581	Order placed - being built.
C113131	Replace Basketball Court Lights (with LED)						13,000	13,000	13,000	7,581	-	7,581	Order placed
C113132	Wotton Street Playground Redesign						760,000	760,000	760,000	380,000	157	379,843	
C113133	Gym (Oval Change Room) Improvements	100,000						100,000	100,000	58,331	19,487	38,844	In progress
C113134	New Memorial Park Construction - Design, Landscaping & Flagpoles						450,000	450,000	450,000	262,500	502	261,998	
C113429	Oval Water Cannons Upgrade						100,000	100,000	100,000	58,331	199	58,132	
C117014	Old Morgue - External Paint	10,000						10,000	10,000	5,831	518	5,313	Materials order.
	Total Recreation and Culture	210,000	25,000	-	-	-	1,605,000	1,840,000	1,840,000	1,009,986	82,179	927,807	
TRANSPORT													
Street and Road Construction:													
													Tender awarded. Works to commence Feb 2020.
C121004	Wiluna North Road - Reconstruct Existing Unsealed Road Formation				165,000			165,000	165,000	96,250	-	96,250	
C121005	Install Water Bores						140,000	140,000	140,000	81,669	35,500	46,169	
													Tender awarded. Works to commence Feb 2020.
C121006	Wongawol Road - Drains, Verge Clearing, Resheeting				254,754			254,754	254,754	148,610	1,693	146,917	
													Tender awarded. Works to commence Feb 2020.
C121007	Wongawol Road - Widening of Bitumen, Reconstruct Floodways & Culverts				436,125			436,125	436,125	254,408	3,966	250,443	
													Tender awarded. Works to commence Feb 2020.
C121008	Carnegie Road - Drains, Verge Clearing, Resheeting				191,066			191,066	191,066	111,454	847	110,608	
													Tender awarded. Works to commence Feb 2020.
C121015	Granite Peak - Vegetation clearance and pull in gravel from vegetation, re-shape and reform				100,000			100,000	100,000	58,331	423	57,908	
													Tender awarded. Works to commence Feb 2020.
C121018	Granite Peak - Lake Violet Road				350,000			350,000	350,000	204,169	2,116	202,053	
C121810	Signs Guide Posts - Flexi Steel - km Sign Marked				100,000			100,000	100,000	58,331	-	58,331	
	Sub Total	-	-	-	1,596,945	-	140,000	1,736,945	1,736,945	954,891	44,545	910,347	
Road Plant Purchases													
													Tender awarded and order placed
C123100	Dual Cab Truck (Roadworks Crew)		200,000					200,000	200,000	116,669	471	116,198	
C123101	Ford Ranger Super Cab Ute		45,000					45,000	45,000	26,250	-	26,250	Quotes received

SHIRE OF WILUNA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2020

Note 13: CAPITAL ACQUISITIONS

		Budget by Asset Class						Budget			Actuals		Comment
Account Number	Description	Land & Buildings	Plant and Equipment	Furniture and Equipment	Roads	Airport	Other Infrastructures	Adopted Annual Budget	Amended Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over	
C123102	Second Hand Tandem Tipper		120,000					120,000	120,000	70,000	-	70,000	
C123103	13000 Litre Water Tank		50,000					50,000	50,000	29,169	-	29,169	Order placed
C123105	Van for Art Gallery		43,000					43,000	43,000	25,081	-	25,081	
C123104	8000 Litre Sewerage Pump Out Tank		23,000					23,000	23,000	13,419	-	13,419	Quotes received
C123178	Refurbishment of Bore Trailer		9,000					9,000	9,000	5,250	-	5,250	
C123197	Concrete Truck		60,000					60,000	60,000	35,000	-	35,000	Order placed
C123198	Mobile Portable Toilet Block		100,000					100,000	100,000	58,331	-	58,331	Order placed at \$83,250
C123223	Mower and Trailer		40,000					40,000	40,000	23,331	-	23,331	
Sub Total		-	690,000	-	-	-	-	690,000	690,000	402,500	471	402,029	
Other Infrastructure													
C121023	Depot Shed	53,000						53,000	53,000	30,919	8,518	22,401	Order placed.
C121024	Depot Improvements	200,000					42,000	242,000	242,000	141,169	47,699	93,470	Perimeter fence completed
C121025	Washbay						10,000	10,000	10,000	5,831	-	5,831	
C121026	Workshop Service Pit						25,000	25,000	25,000	14,581	-	14,581	Quotes received
Sub Total		253,000	-	-	-	-	77,000	330,000	330,000	192,500	56,217	136,283	
Airport													
C126262	Airport Sealing/Upgrade Repairs					1,094,454		1,094,454	1,094,454	638,435	10,424	628,011	
Sub Total		-	-	-	-	1,094,454	-	1,094,454	1,094,454	638,435	10,424	628,011	
Total Transport		253,000	690,000	-	1,596,945	1,094,454	217,000	3,851,399	3,851,399	2,246,657	111,656	2,135,001	
ECONOMIC SERVICES													
C132159	Main Street Revitalisation (Wotton St)				2,337,000			2,337,000	2,337,000	1,363,250	1,715,679	(352,429)	
C132171	Wiluna Enterprise Building	15,000						15,000	15,000	8,750	136	8,614	
C132343	Caravan Park Project - Design & Construct						100,000	100,000	100,000	58,331	63,078	(4,747)	
C132351	North Pool - Development of Tourism Area						15,000	15,000	15,000	8,750	-	8,750	
C132352	Lake Violet - Development of Tourism Area						35,000	35,000	35,000	20,419	-	20,419	
C132360	Commercial Property Purchase	203,000						203,000	203,000	118,419	70,060	48,359	Purchased 77 Wotton Street.
C134100	Irrigation, Retic & Bore Works						300,000	300,000	300,000	175,000	3,075	171,925	
C137002	Discovery Centre Displays						107,000	107,000	107,000	62,419	3,695	58,724	
C137003	Discovery Centre Gardens - Furniture, Landscaping & Retic						15,000	15,000	15,000	8,750	1,923	6,827	
C137004	Discovery Centre Sea Container						25,000	25,000	25,000	14,581	-	14,581	
C137005	Discovery Centre Building	35000						35,000	35,000	20,419	-	20,419	
Total Economic Services		253,000	-	-	2,337,000	-	597,000	3,187,000	3,187,000	1,859,088	1,857,645	1,443	
OTHER PROPERTY AND SERVICES													
C142113	Wireless connection to New Admin Building						110,000	110,000	110,000	64,169	70,840	(6,671)	In progress
Scope of works complete . Quotes to be sent in December 2019													
C147183	New Administration Building	450,000						450,000	450,000	262,500	35,421	227,079	
Total Other Property and Services		450,000	-	-	-	-	110,000	560,000	560,000	326,669	106,261	220,408	
TOTALS		2,456,000	997,000	56,000	3,933,945	1,094,454	2,714,000	11,251,399	11,251,399	6,476,481	2,245,633	4,230,848	

	Adopted	Amended Annual	YTD Budget	YTD Actual	
Land & Buildings	4,820,000	4,820,000	2,811,662	189,256	2,622,406
Plant & Equipment	997,000	997,000	558,081	471	557,610
Furniture & Equipment	56,000	56,000	32,669	-	32,669
Roads	1,596,945	1,596,945	931,553	1,724,724	(793,171)
Airport	1,094,454	1,094,454	638,435	10,424	628,011
Other Infrastructure	2,687,000	2,687,000	1,504,081	320,758	1,183,323
WIP	-	-	-	-	-
TOTALS	11,251,399	11,251,399	6,476,481	2,245,633	4,230,848

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
General Purpose Funding												
	Rate Revenue											
		E031801	Administration allocated		\$129,298		\$75,425		\$50,161	(\$25,264)	-33%	Maintain budget.
		E031803	Collection Costs		\$40,000		\$23,331		\$17,234	(\$6,097)	-26%	Fees for debt recovery. On charged to the accounts.
		E031804	Valuation Expenses		\$2,000		\$1,169		\$262	(\$907)	-78%	Costs for monthly tenement schedule updates. Maintain budget.
		E031805	Searches Expense		\$100		\$56		\$1,560	\$1,504	2686%	Fees for 77 Wotton & 29 Woodley. Increase budget to reflect these costs and any future costs.
		E031807	Rates Written-off/Bad Debts Expense		\$30,000		\$17,500		-	(\$17,500)	-100%	Possible write off at year end - maintain budget.
		E031808	Rates refunds from previous years		-		-		-	-		
		R031020	Interest on overdue rates	(\$12,000)		(\$7,000)		(\$9,060)		(\$2,060)	29%	Interest collected on outstanding rates. Increase budget.
		R031101	Mining Rates - UV	(\$3,149,434)		(\$3,149,434)		(\$3,149,434)		-	0%	Budget on track.
		R031102	Rural Rates - UV	(\$154,743)		(\$154,743)		(\$154,742)		\$1	0%	Budget on track.
		R031103	Mining Rates - GRV	(\$1,290,119)		(\$1,290,119)		(\$1,290,119)		-	0%	Budget on track.
		R031104	Townsite Rates - GRV	(\$100,874)		(\$100,874)		(\$167,322)		(\$66,448)	66%	Interim rates charged - monthly schedule received and tenement grants and surrenders are processed. Credits for the surrendered tenements and rates charged for the tenement grants.
		R031105	Minimum Mining Rates - UV	(\$69,930)		(\$69,930)		(\$69,930)		-	0%	Budget on track.
		R031106	Minimum Rural Rates - UV	(\$370)		(\$370)		(\$370)		-	0%	Budget on track.
		R031107	Minimum Mining Rates - GRV	(\$1,110)		(\$1,110)		(\$1,110)		-	0%	Budget on track.
		R031108	Minimum Townsites Rates - GRV	(\$8,820)		(\$8,820)		(\$8,820)		-	0%	Budget on track.
		R031109	UV Exploration and Prospecting	(\$521,908)		(\$521,908)		(\$521,908)		-	0%	Budget on track.
		R031110	UV Exploration and Prostpecting Minimum	(\$26,270)		(\$26,270)		(\$26,270)		-	0%	Budget on track.
		R031310	Reimbursement	(\$35,000)		(\$17,500)		(\$18,206)		(\$706)	4%	Debt and Legal fees charged to accounts that have been sent to the Debt Collector.
		R031311	Excess Rates Credits / Minor	-		-		-		-		
		R031320	Installment Charges- Rates Administration Fee	(\$3,500)		(\$2,044)		(\$6,216)		(\$4,172)	204%	Fees charged to rate payers whom opt for the instalment plan - increase budget to reflect fees collected.
		R031321	Interest on installments	(\$7,653)		(\$4,466)		(\$15,514)		(\$11,048)	247%	Interest charged on instalment plans at 5.5%. Charged as a one off charge when the instalment plan entered into.
		R031330	ESL Administration Fee - DFES	(\$4,000)		(\$2,331)		(\$4,400)		(\$2,069)	89%	Fee collected from DFES for administering Emergency Service Levy through rating.
		R031900	Rates Enquiry/Searches	(\$208)		(\$119)		(\$176)		(\$57)	48%	
		R031331	Rates Reimbursement	-		-		-		-		
	Rate Revenue Total			(\$5,385,939)	\$201,398	(\$5,357,038)	\$117,481	(\$5,443,597)	\$69,218	(\$134,823)		

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
General Purpose Funding												
	Other General Purpose Funding											
		E032100	Administration Allocated		\$19,274		\$11,242		\$7,477	(\$3,765)	-33%	Maintain budget.
		E033100	Interest on overdraft & other		\$500		\$294		-	(\$294)	-100%	Budget not yet utilised. Maintain budget.
		E033101	Bank fees and charges		\$19,000		\$11,081		\$9,198	(\$1,883)	-17%	Charged monthly. Maintain budget.
		E033102	Administration Allocated		\$155,599		\$90,769		\$60,135	(\$30,634)	-34%	Maintain budget.
		E033104	Sundry Debtors Write Off		\$1,000		\$581		-	(\$581)	-100%	Maintain budget as there may be write offs at year end.
		R032000	Grants Commission Grant Received - General	(\$899,962)		(\$449,982)		(\$476,076)		(\$26,094)	6%	Received quarterly.
		R032005	Grants Commission Grant Received- Roads	(\$396,140)		(\$198,070)		(\$198,070)		-	0%	Received quarterly.
		R032110	Interest Received - Municipal Term	(\$91,000)		(\$53,081)		(\$30,928)		\$22,153	-42%	Interest earnt on term deposits and call accounts. Maintain budget.
		R032111	Interest earned - Muni Cheque	-		-		(\$79)		(\$79)		Create budget for Muni Cheque account. Keep the interest separate for this account and the muni investment accounts.
		R032130	Interest Received -Reserves	(\$125,000)		(\$72,919)		(\$37,104)		\$35,815	-49%	Interest earnt on term deposits and call accounts. Maintain budget.
		R032141	Interest on Overdue Debtors	(\$500)		(\$294)		(\$271)		\$23	-8%	Interest collected on outstanding debtors. Maintain budget.
Other General Purpose Funding Total				(\$1,512,602)	\$195,373	(\$774,346)	\$113,967	(\$742,529)	\$76,811	(\$5,339)		
General Purpose Funding Total				(\$6,898,541)	\$396,771	(\$6,131,384)	\$231,448	(\$6,186,126)	\$146,028	(\$140,162)		
Governance												
	Members Of Council											
		E040306	Members General Meeting		-		-		-	-		
		E040307	Members Meeting Expenses		\$15,000		\$8,750		\$3,307	(\$5,443)	-62%	Costs for the Budget Bash Function, MEG Meeting Wiluna, DG Meeting, GVROC Workshop.
		E040308	Members Telephone Subsidy		\$14,500		\$8,456		\$5,781	(\$2,675)	-32%	Paid monthly. Maintain budget.
		E040309	Deputy President's Allowance		\$5,016		\$2,926		\$2,483	(\$443)	-15%	Paid monthly. Maintain budget.
		E040310	President's Allowance		\$20,063		\$11,704		\$11,587	(\$117)	-1%	Paid monthly. Maintain budget.
		E040311	Members Travelling Expenses		\$14,500		\$8,456		\$9,922	\$1,466	17%	Paid monthly. Increase budget based on actual monthly travel costs for Council.
		E040312	Members Sitting Fees		\$76,558		\$44,660		\$36,779	(\$7,881)	-18%	Paid monthly. Maintain budget.
		E040313	Members Conference Expenses		\$25,000		\$14,581		\$5,952	(\$8,629)	-59%	Councillor Developing Northern Aust Conference and the National Local Roads Conference.
		E040314	Council Election Expenses		\$17,000		\$9,919		\$11,514	\$1,595	16%	Expenses for the 2019 LG Election October 2019. Reduce budget.

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E040315	Local Government Week Expenses		\$10,000		\$5,831		\$3,739	(\$2,092)	-36%	Attendance for the CEO and Cr Grundy. Reduce budget to reflect actuals for the year.
		E040316	Members Professional Development		\$20,000		\$11,669		-	(\$11,669)	-100%	Costs for training has been booked to consultants. Decrease budget.
		E040317	Refreshments and Receptions		\$20,000		\$11,669		\$6,631	(\$5,038)	-43%	Catering costs for staff Christmas party and council meetings. Decrease budget.
		E040318	Board/Outside Committee Expenses		\$5,000		\$2,919		-	(\$2,919)	-100%	Nil expenses to date. Maintain budget.
		E040319	Council Chamber Building Operation Costs		\$3,500		\$2,037		\$456	(\$1,581)	-78%	Costs to date are for cleaning. Maintain budget.
		E040320	Maintenance - Council Chambers		\$1,522		\$889		\$11	(\$878)	-99%	Minimal maintenance required to date. Maintain budget.
		E040322	Members - Insurance		\$11,550		\$11,550		\$9,512	(\$2,038)	-18%	Annual insurance. Actuals should not change. Amend budget.
		E040323	Subscriptions/Memberships		\$25,000		\$14,581		\$8,155	(\$6,426)	-44%	Costs to date is for the 19/20 WALGA Membership.
		E040324	Members IT Expenses		\$8,000		\$4,669		-	(\$4,669)	-100%	Nil expenses to date. Maintain budget.
		E040325	Donations		\$30,000		\$17,500		\$5,100	(\$12,400)	-71%	\$500 donation to Wiluna Remote Community School and \$5,000 to Outback Grave Markers Inc.
		E040328	Governance Public Relations		\$5,000		\$2,919		\$131	(\$2,788)		Minimal costs to date for flowers. Maintain budget.
		E040333	Salary & Allowances		\$280,829		\$163,431		\$150,448	(\$12,983)	-8%	Budget slightly under due to leave being taken. Reduce budget.
		E040334	Superannuation		\$29,333		\$17,108		\$16,243	(\$865)	-5%	Budget on track.
		E040335	Professional Development		\$10,000		\$5,831		\$188	(\$5,643)	-97%	Catering only for Council Training and Professional Development. Maintain budget.
		E040336	Administration allocated		\$380,466		\$221,942		\$147,602	(\$74,340)	-33%	Reduce budget based on current admin costs.
		E040337	Motor Vehicle Expenses		\$15,750		\$9,184		\$16,271	\$7,087	77%	Increase budget based on the actual costs for the CEO plant item - depreciation costs higher then budgeted.
		E040338	Fringe Benefit Tax		\$4,000		\$2,331		(\$11,631)	(\$13,962)	-599%	A refund was received for last years FBT return. Amend budget to reflect this.
		E040339	Staff Recruitment & Relocation		\$9,500		\$5,544		-	(\$5,544)	-100%	Budget not utilised to date. Continue to maintain as a provision.
		E040440	Housing Allocated		\$29,445		\$17,178		\$8,930	(\$8,248)	-48%	Maintain budget.
		E040441	Other Allowances		\$500		\$294		\$1,000	\$706	240%	Paid out airfare allowance. Budget will be increased to reflect this but no other costs will go through as allowance is now paid through salary.

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E040442	Community Services Allocated		\$86,711		\$50,582		\$8,851	(\$41,731)	-83%	Reduce budget based on current community costs.
		R123050	Gain on sale of Assets	(\$12,435)		(\$7,252)		-		\$7,252		To be utilised when CEO trades car.
		R123060	Proceeds on Sale of Assets		(\$270,000)		(\$157,500)	-		\$157,500		To be utilised when CEO trades car.
		R123070	Realisation of Assets		\$270,000		\$157,507	-		(\$157,507)		To be utilised when CEO trades car.
	Members Of Council Total			(\$12,435)	\$1,173,743	(\$7,252)	\$689,117	-	\$458,964	(\$222,901)		
Governance												
	Other Governance											
		E040304	Northern GVROC Group Regional Initiatives		\$90,000		\$52,500		\$33,175	(\$19,325)	-37%	Maintain budget for GVROC joint projects.
		E040305	Governance Review & Corporate Training		\$206,000		\$120,169		\$23,213	(\$96,956)	-81%	Costs to date are for Procurement and Contract Management training, Finance for Non-Finance Managers training, Elected Member Financial Reporting training, Risk Management training, Ethics for Local Govt training, Elected Council Members training. Reduce budget as it is likely not all funds will be spent.
		E041001	Administration allocated		\$609,950		\$355,803		\$236,631	(\$119,172)	-33%	Decrease budget to reflect current admin costs.
		E041002	Salaries		\$161,459		\$94,185		\$91,011	(\$3,174)	-3%	Budget on track.
		E041003	Superannuation		\$23,026		\$13,433		\$12,938	(\$495)	-4%	Budget on track.
		E041004	Professional Development		\$5,000		\$2,919		-	(\$2,919)	-100%	Nil costs to date. Maintain budget.
		E041006	Vehicle Allocation		\$6,029		\$3,514		\$15,106	\$11,592	330%	Increase budget based on the actual costs for the DCEO plant item - depreciation costs higher then budgeted.
		E041007	Fringe Benefit Tax		\$4,000		\$2,331		-	(\$2,331)	-100%	FBT return is due in May 2020.
		E041008	Salary Continuance Insurance		\$4,250		\$4,250		\$4,251	\$1	0%	Actuals will not change. One off charge.
		E041009	Housing Allocated		\$12,960		\$7,560		\$2,907	(\$4,653)	-62%	Maintain budget.
		E041010	Consultants for specific governance projects		\$150,000		\$87,500		\$17,851	(\$69,649)	-80%	Costs to date include the recommended training for staff as per the Department's advice, HR consultants, annual review of CEO's performance, grant writing services and provisions for policy review and development. Decrease budget.
		E041012	Governance Review		-		-		\$9,358	\$9,358		Moore Stephens Governance Review. Create budget allocation.
		R041422	Reimbursements	(\$200)		(\$119)		-		-	-100%	Nil fees collected to date.
		R041426	Other minor income	-		-		\$1		\$1		
	Other Governance Total			(\$200)	\$1,272,674	(\$119)	\$744,164	\$1	\$446,441	(\$297,722)		
Governance Total				(\$12,635)	\$2,446,417	(\$7,371)	\$1,433,281	\$1	\$905,405	(\$520,623)		

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
Law, Order & Public Safety	Fire Prevention											
		E051512	Insurance		\$1,968	\$1,968			\$3,204	\$1,236	63%	Increase budget to reflect current insurance charge. Actuals should not change.
		E051513	Fire Standpipe		\$5,000	\$2,919			-	(\$2,919)	-100%	Nil costs to date.
		E051515	Bush Fire-Plant & Equipment maintenance		\$15,000	\$8,750			\$8,878	\$128	1%	Majority of costs is for the general operations of the Fire Truck - rego, insurance etc.
		E051517	Administration allocated		\$12,247	\$7,147			\$4,751	(\$2,396)	-34%	Maintain budget.
		E051518	Depreciation - Fire Brigade Shed		\$3,597	\$2,100			\$2,121	\$21	1%	Budget on track.
		E051520	Fire Station- Bldg Maint. Wall st Lot1452		\$1,649	\$959			\$3,079	\$2,120	221%	Plant hire for maintenance and cost to purchase freezer. Transfer to below budget. Increase budget to reflect current maintenance.
		E051521	Minor Plant & Equipment purchases		\$4,000	\$2,331			\$178	(\$2,153)	-92%	Minimal equipment purchased to date. Maintain budget.
		E051522	Bush Fire Brigade Expenses		\$16,500	\$9,625			\$7,941	(\$1,684)	-17%	Fire safety wear purchased and a donation for the Wiluna Town Bush Fire Brigade AGM.
		E051524	Fire Station Bldg operation costs		\$3,131	\$1,947			\$2,464	\$517	27%	Pest control, electricity, phone, water and insurance.
		E051525	Fire Prevention - Other Expenses		\$1,233	\$721			-	(\$721)	-100%	Nil expenses to date. Maintain budget.
		R051503	Emergency Services Grant-Operating - BFB	(\$19,580)		(\$9,790)		(\$10,850)		(\$1,060)	11%	Received quarterly.
	Fire Prevention Total			(\$19,580)	\$64,325	(\$9,790)	\$38,467	(\$10,850)	\$32,616	(\$6,912)		
Law, Order & Public Safety	Animal Control											
		E052521	Animal Control Work Staff		\$13,522	\$7,882			-	(\$7,882)	-100%	Shire staff will not be utilised due to staff shortage. Transfer budget to consultant.
		E052522	Dog pound maintenance		\$2,809	\$1,645			\$57	(\$1,588)	-97%	Minimal maintenance required to date. Reduce budget.
		E052597	Wiluna Vet Visit		\$2,000	\$1,169			-	(\$1,169)		Not anticipating a visit this financial year. Reduce budget.
		E052524	Housing Allocation		\$3,000	\$1,750			\$1,750	-		Budget on track.
		E052526	Other control expenses		\$1,000	\$581			\$116	(\$465)	-80%	Firearms licence cost only. Maintain budget for any future costs.
		E052527	Administration allocated		\$14,255	\$8,316			\$5,530	(\$2,786)	-33%	Maintain budget.
		E052528	Ranger - Vehicle Operation Costs		-	-			\$2,142	\$2,142		Depreciation costs booked here. Complete adjustment as vehicle is not used for the Ranger.
		E052533	Consultants - Animals		\$75,000	\$43,750			\$40,120	(\$3,630)		Fees paid for Ranger Service per visit.

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		R052523	Dog Registration Fees	(\$1,000)		(\$581)		(\$300)		\$281	-48%	Fees collected. Maintain budget.
		R052524	Cat Registration Fees	(\$100)		(\$56)		-		\$56		Nil fees collected to date.
		R052525	Impounding fees and charges	(\$100)		(\$56)		-		\$56	-100%	Nil fees collected to date.
		R052526	Other Animal Control and Penalties	(\$100)		(\$56)		-		\$56		Nil fees collected to date.
		R052530	Animal Control - other revenue	-		-		-		-		
	Animal Control Total			(\$1,300)	\$111,586	(\$749)	\$65,093	(\$300)	\$49,716	(\$14,928)		
Law, Order & Public Safety												
	Other Law, Order & Public Safety											
		E053523	Local Emergency Management Committee (LEMC) costs		\$10,000		\$5,831		\$859	(\$4,972)	-85%	Desk exercise yet to be completed.
		E053527	Community Services Allocated		\$13,301		\$7,756		\$1,358	(\$6,398)	-82%	Decrease budget to reflect community services costs.
		E053592	Administration allocated		\$8,031		\$4,683		\$3,116	(\$1,567)	-33%	Maintain budget.
	Other Law, Order & Public Safety Total			-	\$31,332	-	\$18,270	-	\$5,333	(\$12,937)		
Law, Order & Public Safety Total				(\$20,880)	\$207,243	(\$10,539)	\$121,830	(\$11,150)	\$87,664	(\$34,778)		
Health												
	Preventative Services - Administration & Inspection											
		E071713	Health consultancy services		\$28,500		\$16,625		\$10,801	(\$5,824)	-35%	Average monthly cost for services is \$1,500.
		E071715	Administration allocated		\$15,058		\$8,785		\$5,842	(\$2,943)	-34%	Reduce budget and allow for contingency.
		E071716	Other health administration costs		\$1,000		\$581		-	(\$581)	-100%	Maintain budget.
		E071720	Housing Allocations		\$3,000		\$1,750		\$1,750	-	0%	Nil expenses to date. Maintain budget.
		R071715	Fees and licences for Health facilities	(\$100)		(\$56)		(\$210)		(\$154)	275%	Budget on track.
		R071716	Septic Tanks / Waste Water Treatment	(\$100)		(\$56)		-		\$56	-100%	Nil fees collected to date.
	Preventative Services - Administration & Inspection Total			(\$200)	\$47,558	(\$112)	\$27,741	(\$210)	\$18,393	(\$9,446)		
Health												
	Preventative Services - Pest Control											
		E072721	Mosquito control		\$6,476		\$3,773		\$172	(\$3,601)	-95%	Mosquito control completed as required. Repairs to trailer being completed. Reduce budget.
		E072722	Other pest control		\$2,000		\$1,169		-	(\$1,169)	-100%	Continue to maintain budget as a provision.
		E072725	Administration allocated		\$10,440		\$6,090		\$4,050	(\$2,040)	-33%	Maintain budget.
	Preventative Services - Pest Control Total				\$18,916		\$11,032		\$4,222	(\$6,810)		
Health												
	Preventative Services - Other											
		E073715	Administration allocated		\$6,224		\$3,633		\$2,415	(\$1,218)	-34%	Maintain budget.
		E073731	Analytical expenses		\$500		\$294		\$360	\$66	22%	Annual fee paid.
	Preventative Services - Other Total				\$6,724	-	\$3,927	-	\$2,775	(\$1,152)		

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
Health Total				(\$200)	\$73,198	(\$112)	\$42,700	(\$210)	\$25,390	(\$17,408)		
Education & Welfare												
	Other Education - Training Centre											
		E086101	Administration allocated		-		-		\$230	\$230		Transfer balance.
		E086106	Other Education Expenditure		\$7,500		\$4,375		\$7,500	\$3,125	71%	Donations to Meekatharra ICPA \$5,000 and Meekatharra School of the Air \$2,500.
		E086108	Contribution to Wiluna Training Centre		\$55,000		\$32,081		\$55,000	\$22,919	71%	Total contribution to the school paid.
Other Education - Training Centre Total				-	\$62,500	-	\$36,456	-	\$62,730	\$26,274		
Education & Welfare Total				-	\$62,500	-	\$36,456	-	\$62,730	\$26,274		
Housing												
	Staff Housing											
		E091901	Operating costs - 8 Trenton Street		\$6,275		\$3,953		\$2,709	(\$1,244)	-31%	Electricity, water, insurance and pest control. Water and electricity costs are lower then budgeted. Decrease budget.
		E091902	Operating costs - 10 Trenton St Lot959		\$6,275		\$3,953		\$2,919	(\$1,034)	-26%	Electricity, water, insurance and pest control. Water and electricity costs are lower then budgeted. Decrease budget.
		E091903	Operating costs - 42 Lennon st Lot90		\$6,275		\$3,953		\$3,318	(\$635)	-16%	Electricity, water, insurance and pest control.
		E091904	Operating costs - 46 Lennon Street		\$6,275		\$3,953		\$3,866	(\$87)	-2%	Electricity, water, insurance and pest control.
		E091905	Operating costs - 48 Lennon st Lot87		\$6,275		\$3,953		\$1,587	(\$2,366)	-60%	Electricity, water, insurance and pest control. Water and electricity costs are lower then budgeted. Decrease budget.
		E091906	Admin Accommodation Units Operational Costs		\$8,970		\$5,648		\$8,110	\$2,462	44%	Electricity, water, insurance and pest control.
		E091910	Depreciation - Staff Housing		\$151,296		\$88,256		\$95,411	\$7,155	8%	Increase depreciation based on current year to date actuals.
		E091911	Loan 4 Interest - Staff Housing 5 New Houses		\$55,830		\$32,571		\$23,951	(\$8,620)	-26%	Interest adjustments at the beginning of the year had decreased this budget. This should not occur and it will be investigated.

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E091915	Operating costs-21 Lennon St Lot1478 GEN		\$51,803		\$26,472		\$4,169	(\$22,303)	-84%	This is the operational budget which includes electricity, water, insurance and pest control. \$50k was allocated for additional repairs. Transfer this to the maintenance budget and increase budget as it was this house was to be vacant but a staff member moved in temporarily.
		E091916	Operating costs-44 Lennon St Lot89		\$4,795		\$3,148		\$3,635	\$487	15%	Electricity, water, insurance and pest control. Electricity costs are higher due to works completed at property. Increase budget.
		E091917	Operating costs-67-69 Scotia St Lot116,117,301		\$4,734		\$3,145		\$4,782	\$1,637	52%	Electricity, water, insurance and pest control. Water and electricity costs are higher than budgeted. Increase budget.
		E091918	Operating costs-13 Woodley St Lot1511		-		-		\$769	\$769		Transfer to depot expenditure.
		E091919	Operating costs-U1/30 Scotia St Lot1487		\$6,042		\$4,014		\$2,854	(\$1,160)	-29%	Electricity, water, insurance and pest control.
		E091920	Operating costs-U2/30 Scotia St Lot1487		\$3,343		\$2,240		\$1,351	(\$889)	-40%	Electricity, water, insurance and pest control.
		E091921	Operating costs-U3/30 Scotia St Lot1487		\$3,343		\$2,240		\$1,266	(\$974)	-43%	Electricity, water, insurance and pest control.
		E091922	Operating costs-U4/30 Scotia St		\$3,343		\$2,240		\$1,478	(\$762)	-34%	Electricity, water, insurance and pest control.
		E091923	Operating costs-U5/30 Scotia St (old shire office)		\$3,653		\$2,550		\$1,401	(\$1,149)	-45%	Electricity, water, insurance and pest control.
		E091926	Operating costs-38 Lennon St Lot92		\$5,075		\$3,284		\$2,824	(\$460)	-14%	Electricity, water, insurance and pest control.
		E091927	Operating costs-U7/30 Scotia St Lot1487		\$8,291		\$5,259		\$1,478	(\$3,781)	-72%	Electricity, water, insurance and pest control.
		E091928	Operating costs-U6/30 Scotia St Lot1487		\$4,793		\$3,065		\$1,085	(\$1,980)	-65%	Electricity, water, insurance and pest control.
		E091929	Operating costs-61/63 Scotia St Lot113-114		\$6,869		\$4,391		\$3,666	(\$725)	-17%	Electricity, water, insurance and pest control.
		E091930	Operating costs-60A Scotia/Well St Lot555		\$3,997		\$2,556		\$2,286	(\$270)	-11%	Electricity, water, insurance and pest control.
		E091931	Operating costs-60B Scotia/Well St Lot 555		\$3,997		\$2,556		\$1,690	(\$866)	-34%	Electricity, water, insurance and pest control.
		E091932	Operating costs-60C Scotia/Well St Lot555		\$3,997		\$2,556		\$1,666	(\$890)	-35%	Electricity, water, insurance and pest control.

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E091935	Housing General Upkeep Maint		\$66,601		\$38,850		\$2,940	(\$35,910)	-92%	Contingency allowance. Cost to date is the emergency service levy for Shire housing which will be a permanent change. Reduce budget
		E091936	Minor Equip Below Capital Limit		-		-		\$1,947	\$1,947		This cost relates to 44 Lennon Street and has been transferred.
		E091940	Operating costs-U8/30 Scotia St Lot1487		\$5,532		\$3,585		\$1,474	(\$2,111)	-59%	Electricity, water, insurance, pest control and cleaning.
		E091941	Operating costs-Unit 1/2 Jones/Trentton St Lot 962		\$3,181		\$2,100		\$4,714	\$2,614	124%	Electricity, water, insurance, pest control and cleaning. Water costs are high due to the 3 flats being booked to one number. A journal will be completed to separate the costs.
		E091942	Operating costs-Unit 2 /2 Jones/Trentton st, Lot 962		\$3,181		\$2,100		\$2,428	\$328	16%	Electricity, water, insurance, pest control and cleaning.
		E091943	Operating costs-Unit 3/2 Jones/Trenton st Lot 963		\$3,181		\$2,100		\$1,922	(\$178)	-8%	Electricity, water, insurance and pest control.
		E091955	Maintenance costs -21 Lennon St		\$16,918		\$9,863		\$2,378	(\$7,485)	-76%	Air con service and plumbing repairs. Maintain budget for internal painting.
		E091956	Maintenance costs-44 Lennon St		\$21,143		\$12,334		\$988	(\$11,346)	-92%	Air con service, roof ventilation. Reticulation maintenance to be completed in 3rd quarter at \$7k. Reduce budget.
		E091957	Maintenance costs-67/69 Scotia St		\$9,585		\$5,586		\$1,733	(\$3,853)	-69%	Air con service, roof ventilation. General building maintenance by Shire Building and Maintenance Officer. Maintain budget.
		E091958	Maintenance costs-13 Woodley St		-		-		\$208	\$208		Transfer to depot expenditure.
		E091959	Maintenance costs-U1/30 Scotia St		\$9,585		\$5,586		\$5,188	(\$398)	-7%	Air con service and roof ventilation. General building maintenance by Shire Building and Maintenance Officer. Reduce budget.
		E091960	Maintenance costs-U2/30 Scotia St		\$13,585		\$7,924		\$1,391	(\$6,533)	-82%	Air con service and yard maintenance completed when vacant. Replacement of air con and wall repairs to be completed.
		E091961	Maintenance costs-U3/30 Scotia St		\$21,228		\$12,390		\$1,872	(\$10,518)	-85%	Air con service and air con repairs. Replacement lounge to be purchased in the third quarter as well as an internal paint at the value of \$13,600.
		E091962	Maintenance costs-U4/30 Scotia St Lot1487		\$11,628		\$6,790		\$10,565	\$3,775	56%	Air con service, replacement heating pump, plumbing repairs and roof ventilation. Increase budget to allow for committed repair costs.

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Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E091963	Maintenance costs-U5/30 Scotia St Lot1487		\$7,461		\$4,354		\$2,377	(\$1,977)	-45%	Air con service, roof ventilation and yard maintenance completed when vacant. General building maintenance by Shire Building and Maintenance Officer. Maintain budget.
		E091965	Maintenance costs-38 Lennon St		\$31,043		\$18,102		\$11,356	(\$6,746)	-37%	Air con service and roof ventilation. Plumbing repairs completed, new fence erected and new insulation to be installed.
		E091966	Maintenance costs-U7/30 Scotia St		\$7,461		\$4,354		\$2,164	(\$2,190)	-50%	Air con service and yard maintenance completed when vacant. General building maintenance by Shire Building and Maintenance Officer. Maintain budget.
		E091967	Maintenance costs-U6/30 Scotia St		\$19,461		\$11,354		\$1,407	(\$9,947)	-88%	Air con service and roof ventilation. Internal paint and retic repairs at an estimated \$12k yet to be completed. Maintain budget.
		E091968	Maintenance costs-61/63 Scotia St		\$24,418		\$14,238		\$2,062	(\$12,176)	-86%	Air con service and roof ventilation. Internal paint at an estimated \$15k yet to be completed. Maintain budget.
		E091969	Maintenance costs-60A Scotia St		\$8,218		\$4,788		\$555	(\$4,233)	-88%	General building maintenance by Shire Building and Maintenance Officer. Reduce budget.
		E091970	Maintenance costs-60B Scotia St		\$8,385		\$4,886		\$4,284	(\$602)	-12%	General building maintenance by Shire Building and Maintenance Officer. Electricity costs booked here in error and will be transferred. Reduce budget.
		E091971	Maintenance costs-60C Scotia St		\$8,418		\$4,907		\$473	(\$4,434)	-90%	General building maintenance by Shire Building and Maintenance Officer. Reduce budget.
		E091973	Maintenance costs-U8/30 Scotia St		\$7,428		\$4,333		\$1,434	(\$2,899)	-67%	Air con service, roof ventilation and yard maintenance. Reduce budget.
		E091974	Maintenance costs-Unit 1 Lot 962 Jones St		\$5,928		\$3,465		\$746	(\$2,719)	-78%	Air con service, roof ventilation and yard maintenance completed when vacant. Reduce budget.
		E091975	Maintenance costs-Unit 2 Lot 962 Jones St		\$7,918		\$4,613		\$1,367	(\$3,246)	-70%	Air con service, roof ventilation and yard maintenance completed when vacant. Reduce budget.
		E091976	Maintenance costs-Unit 3 Lot 962 Jones St		\$5,928		\$3,465		\$368	(\$3,097)	-89%	Air con service, roof ventilation and yard maintenance completed when vacant. Reduce budget.
		E091978	Bldg Maint - 8 Trenton st Lot 960		\$5,461		\$3,185		\$1,118	(\$2,067)	-65%	Air con service and roof ventilation. Maintain budget.

**Shire of Wiluna
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Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E091980	Maintenance costs - 10 Trenton Street		\$5,428		\$3,171		\$3,395	\$224	7%	Air con service, sprinkler system parts, roof ventilation and yard maintenance completed when vacant. Maintain budget.
		E091981	Maintenance costs - 42 Lennon Street		\$7,418		\$4,319		\$1,969	(\$2,350)	-54%	Air con service, roof ventilation and yard maintenance completed when vacant. General building maintenance by Shire Building and Maintenance Officer. Reduce budget.
		E091982	Bldg Maint. - 46 Lennon st Lot88		\$7,585		\$4,417		\$6,035	\$1,618	37%	Unexpected works were completed due to a blockage in the plumbing - cut up concrete slab and open side house to find cause of blockage. Other costs are air con service, roof ventilation and sprinkler system parts. Increase budget.
		E091983	Maintenance costs - 48 Lennon Street		\$7,418		\$4,319		\$2,935	(\$1,384)	-32%	Air con service and yard maintenance completed when vacant. General building maintenance by Shire Building and Maintenance Officer. Maintain budget.
		E091984	Admin Accommodation Units Maintenance Costs		\$17,249		\$10,059		\$4,120	(\$5,939)	-59%	Air con service and general building maintenance by Shire Building and Maintenance Officer. Maintain budget.
		E091999	Staff House Costs Allocated to Works		(\$443,470)		(\$258,699)		(\$86,629)	\$172,070	-67%	Allocation has decreased as not all staff houses have been occupied for the full year. Decrease based on positions filled.
		R092913	Reimbursement	(\$30,000)		(\$17,500)		(\$16,335)		\$1,165	-7%	Staff billed for electricity - method used to monitor the \$3,000 per year allowance.
Housing Total				(\$30,000)	\$300,050	(\$17,500)	\$178,794	(\$16,335)	\$179,554	\$1,925		
Community Amenities												
	Sanitation - Household Refuse											
		E101010	Depreciation - Sanitation		\$3,914		\$2,282		\$4,180	\$1,898	83%	Increase depreciation based on current year to date actuals.
		E101011	Refuse collection (internal costs)		\$57,775		\$33,705		\$47,125	\$13,420	40%	Budget for the collection of wheelie bins was under estimated. Increase the wages and plant hire.

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E101012	Wiluna Waste Site (Dump) Operational Costs		\$273,385		\$159,474		\$75,053	(\$84,421)	-53%	Dump maintained as per the required standard. External plant hire has been sourced a few times as the Shire plant has broken down. Further works to be completed by an external resource to dig new cells and a general tidy up.
		E101013	Bulk Refuse Collection (Verge)		\$21,114		\$12,313		\$2,133	(\$10,180)		One collection completed this financial year. Another is scheduled during the third quarter. Add in a new budget item for the a Bondini Local Works Crew for \$100k.
		E101015	Administration allocated		\$14,054		\$8,197		\$5,452	(\$2,745)	-33%	Maintain budget.
		E101020	Collection & disposal of vehicles(car bodies)		\$8,921		\$5,208		\$1,630	(\$3,578)	-69%	One collection completed this financial year. Another is scheduled during the third quarter.
		E101024	Litter control		\$66,927		\$39,032		\$6,741	(\$32,291)	-83%	Allocation is for picking up litter around town and is being booked out as completed. Reduce budget to reflect the actual costs.
		E101025	Insurance - Pollution Legal Liability		\$20,338		\$11,865		\$560	(\$11,305)	-95%	Environmental Impairment Liability Insurance. Reduce budget to reflect actuals as these will not change.
		E101026	Legal Fees Household Santisation		\$6,000		\$3,500		\$2,025	(\$1,475)	-42%	Costs to date is for matters related to the expansion of the Refuse Tip.
		R101012	Refuse collection - Domestic	(\$44,690)		(\$26,068)		(\$45,030)		(\$18,962)	73%	This fee is charged on the annual rate notice for rubbish collection and waste management.
		R101013	Refuse Collection Commercial/Industrial	(\$12,000)		(\$7,000)		-		\$7,000	-100%	A check will be completed to see if any invoices are required to be issued before 30 June 2020.
		R102001	Medical Waste Fees & Charges	-		-		(\$935)		(\$935)		Create budget for fees collected to date. It is likely that no other fees will be collected as the medical centre has sourced an alternative for their medical waste - this will reduce the costs to the dump as well as the medical waste cells will not require ongoing maintenance.
	Sanitation - Household Refuse Total			(\$56,690)	\$472,428	(\$33,068)	\$275,576	(\$45,965)	\$144,901	(\$143,572)		
Community Amenities												
	Sewerage											

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Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E103025	Liquid Waste Disposal Site Maintenance		\$18,225		\$10,633		\$399	(\$10,234)	-96%	Costs to date is for operations only. Will create a new budget next year to separate the operational costs from the maintenance costs. Reduce budget as minimal maintenance costs to date.
		R103023	Liquid Waste Disposal Fees & Charges	(\$25,000)		(\$14,581)		(\$9,000)		\$5,581	-38%	Fees collected. Reduce budget to reflect current requirements for the ponds.
	Sewerage Total			(\$25,000)	\$18,225	(\$14,581)	\$10,633	(\$9,000)	\$399	(\$4,653)		
Community Amenities												
	Town Planning & Regional Development											
		E106051	Town Planning & Regional Development		\$5,000		\$2,919		-	(\$2,919)	-100%	Budget not utilised to date. May carry over to next year.
		E106054	Administration allocated		\$17,267		\$10,073		\$6,699	(\$3,374)	-33%	Maintain budget.
		E106059	Town Planning Administration Consultants		\$10,000		\$5,831		-	(\$5,831)	-100%	Budget not utilised to date. May carry over to next year.
		E106060	Town Planning Administration Services		\$20,000		\$11,669		-	(\$11,669)	-100%	Budget not utilised to date. May carry over to next year.
		R106051	Town planning scheme amendment fees	(\$100)		(\$56)		-		\$56	-100%	Nil fees collected to date.
		R106053	Planning development application fees	(\$650)		(\$378)		(\$236)		\$142	-38%	Nil fees collected to date.
	Town Planning & Regional Development Total			(\$750)	\$52,267	(\$434)	\$30,492	(\$236)	\$6,699	(\$23,595)		
Community Amenities												
	Other Community Amenities											
		E107010	Depreciation-Public conveniences		\$3,548		\$2,065		\$1,679	(\$386)	-19%	Maintain budget.
		E107050	Operation Cost - Public Conveniences		\$6,855		\$4,099		\$3,720	(\$379)	-9%	Costs are for cleaning. Budget on track.
		E107054	Maintenance - Public Conveniences		\$36,066		\$21,042		\$9,880	(\$11,162)	-53%	General maintenance completed by Shire Staff as required. Reduce budget.
		E107060	Wiluna Cemetery Building Maintenance (Gazebo)		\$2,000		\$1,169		\$45	(\$1,124)	-96%	General maintenance completed by Shire Staff as required. Maintain budget to keep the provision for any future maintenance.
		E107061	Maintenance - Grave Digging		\$55,115		\$32,151		\$26,770	(\$5,381)	-17%	11 graves have been prepared this financial year. Costs for each grave should reduce as staff are trained and less time is taken for preparation.
		E107062	Maintenance - Cemetery		\$78,699		\$45,906		\$6,569	(\$39,337)	-86%	\$30k is included in this budget for renumbering and mapping of the cemetery. Works should commence this year pending resources - could possibly be carried over to next year. Maintain budget.

**Shire of Wiluna
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Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E107063	Wiluna Cemetery Operations		\$226		\$226		\$225	(\$1)	0%	Insurance costs only. Actuals to remain the same.
		E122220	Maintanance - Mobile Portable Toliet		\$1,683		\$987		-	(\$987)	-100%	Order has been placed for the mobile toilet. It should arrive this financial year. Maintain budget.
		E107064	Maintenance - Street furniture		\$1,098		\$644		-	(\$644)	-100%	Nil maintenance required. Budget may be utilised for general maintenance once new street furniture is installed.
		E107092	Administration allocated		\$11,846		\$6,909		\$4,596	(\$2,313)	-33%	Maintain budget.
		R107051	Burial fees - Cemetery	(\$3,000)		(\$1,750)		(\$13,168)		(\$11,418)	652%	Fees collected for the preparation of 11 graves.
		R107053	Other fees - Cemetery	(\$100)		(\$56)		-		\$56	-100%	No other fees collected.
Other Community Amenities Total				(\$3,100)	\$197,136	(\$1,806)	\$115,198	(\$13,168)	\$53,484	(\$73,076)		
Community Amenities Total				(\$85,540)	\$740,056	(\$49,889)	\$431,899	(\$68,369)	\$205,483	(\$244,896)		
Recreation & Culture												
Public Halls & Civic Centres												
		E111129	Moonlight Hall - Building Maintenece Costs		\$4,062		\$2,366		\$350	(\$2,016)	-85%	Minimal maintenance required to date. Reduce budget.
		E111130	Moonlight Hall - Operational Costs		\$6,059		\$3,535		\$2,037	(\$1,498)	-42%	Costs to date have been for cleaning only.
		R111509	Moonlight Hall & Hot Offices Hire Charges	(\$1,000)		(\$581)		(\$1,645)		(\$1,064)	183%	Fees collected for hire of the hall. Increase budget to reflect the current usage.
Public Halls & Civic Centres Total				(\$1,000)	\$10,121	(\$581)	\$5,901	(\$1,645)	\$2,386	(\$4,579)		
Recreation & C Swimming Areas And Beaches												
		E112100	Administration allocated		\$22,687		\$13,237		\$8,802	(\$4,435)	-34%	Maintain budget.
		E112101	Swimming pool - Management Fee		\$224,542		\$130,984		\$149,819	\$18,835	14%	Management fees paid monthly - budget will even out once pool closes for winter.
		E112103	Community Services Allocated		\$3,148		\$1,834		\$321	(\$1,513)	-82%	Maintain budget.
		E112104	Depreciation - Swimming area/Beaches GEN		\$164,025		\$95,690		\$100,520	\$4,830	5%	Increase depreciation to reflect the current costs.
		E112105	Housing allocated-Pool manager		\$5,000		\$2,919		\$3,201	\$282	10%	Initial budget included accommodation in units at admin building. Pool Manager is now in a Council Flat. Increase budget to reflect this.
		E112106	Insurance		\$2,707		\$1,582		-	(\$1,582)	-100%	Insurance costed through admin allocations. Cancel budget.
		E112108	Swimming pool building operation		\$29,840		\$17,759		\$16,728	(\$1,031)	-6%	Majority of operational costs have been for electricity at \$12k and water \$3k.
		E112109	Swimming Pool Building Maintenance Costs		\$14,647		\$8,540		\$5,735	(\$2,805)	-33%	Maintenance completed by Shire staff as required. Maintain budget.

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Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E112111	Swimming pool bowl & pool plant maintenance		\$23,366		\$13,629		\$7,124	(\$6,505)	-48%	Maintenance completed by Shire Retic Officer in Aug/Sept. Maintain budget.
		E112114	Swimming pool chemicals and gas		\$1,000		\$581		\$84	(\$497)	-86%	Freight only. Chemicals are purchased and supplied by Pool Managers - included in contract. Reduce budget.
		E112115	Swimming pool grounds/gardens		\$7,653		\$4,466		\$3,143	(\$1,323)	-30%	Wages and plant recovery costs to date.
		R112103	Swimming pool daily admissions	(\$100)		(\$56)		-		\$56	-100%	Nil fees collected.
	Swimming Areas And Beaches Total			(\$100)	\$498,615	(\$56)	\$291,221	-	\$295,475	\$4,310		
Recreation & Culture												
	Other Recreation & Sport - Grounds & Reserves											
		E111105	Administration allocated		\$12,849		\$7,497		\$4,985	(\$2,512)	-34%	Maintain budget.
		E111110	Depreciation - Recreation Facilities		\$28,983		\$16,905		\$17,082	\$177	1%	Increase budget to reflect current depreciation charges.
		E111114	Recreation Centre Bldg operation		\$12,230		\$8,627		\$7,264	(\$1,363)	-16%	Costs to date is for insurance, electricity and cleaning products.
		E111116	Recreation Ctr Bldg Maint. Scotia st. Lot1563		\$30,324		\$17,696		\$10,471	(\$7,225)	-41%	General maintenance completed by Shire Staff and signs installed for WIFI and air con service.
		E111119	Recreation Centre gardens maintenance		\$3,756		\$2,191		\$607	(\$1,584)	-72%	Maintain budget.
		E1113104	Depreciation - Sports Grd & Rsv		\$39,266		\$22,904		\$23,369	\$465	2%	Increase budget to reflect current depreciation charges.
		E1113105	Administration allocated		\$34,332		\$20,027		\$13,319	(\$6,708)	-33%	Decrease budget to reflect current admin costs.
		E1113110	Verge & median strips garden maintenance		\$8,932		\$5,208		\$4,662	(\$546)	-10%	Budget on track. General maintenance by Shire Staff.
		E1113114	Townsite parks maintenance		\$7,971		\$4,648		\$3,789	(\$859)	-18%	Budget on track. General maintenance by Shire Staff.
		E1113115	Vacant land & reserves maintenance		\$16,745		\$9,765		\$3,290	(\$6,475)	-66%	Costs to date have been for maintenance completed by Shire Staff.
		E1113120	Loan 1 Interest - Youth Centre - Changerooms, toilets, kiosk		\$9,165		\$4,648		\$1,825	(\$2,823)	-61%	Budget on track.
		E1113121	Recreation ground (oval) bldg & structures operation		\$1,500		\$875		\$3,251	\$2,376	272%	Electricity and water costs have exceeded the budget.
		E1113122	Recreation ground (oval) maintenance		\$61,586		\$35,931		\$32,032	(\$3,899)	-11%	Costs to date for general works completed by Shire Staff - mowing etc.
		E1113123	Basketball/tennis/netball court maintenance		\$3,388		\$1,981		\$559	(\$1,422)	-72%	Minimal maintenance. Reduce budget.
		E1113124	Racecourse maintenance		\$521		\$315		\$297	(\$18)	-6%	Budget on track.
		E1113125	Basketball/tennis/netball court operation		\$1,000		\$588		\$497	(\$91)	-16%	Budget on track.
		E1113126	Changeroom(Oval) Operation		\$3,481		\$3,029		\$2,741	(\$288)	-10%	Budget on track.
		E1113127	Changeroom(Oval) Maintenance		\$6,825		\$3,983		\$963	(\$3,020)	-76%	Minimal costs to date. Current costings are for capital.

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Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E113128	Golf course maintenance		\$610		\$357		-	(\$357)	-100%	Nil costs to date.
		E113130	Town Water Reticulation & Bores Maintenance Lot9909 Bernales St		\$75,873		\$44,268		\$19,404	(\$24,864)	-56%	Maintenance works completed by Shire Staff. Further works to be completed.
		R111501	Recreation Centre hire charges	(\$100)		(\$56)		(\$77)		(\$21)	38%	Nil hire to date.
		R111505	Reimbursement - Recreation	(\$50)		(\$28)		-		\$28	-100%	Nil reimbursements to date.
		R113130	Basketball/tennis/netball court & recreation ground fees	(\$100)		(\$56)		(\$100)		(\$44)	79%	Nil hire to date.
		R113131	Hire of Youth Centre & Changerooms	(\$100)		(\$56)		(\$30)		\$26	-46%	Nil hire to date.
		R113132	Wotton Street Playground Equipment	(\$360,000)		(\$210,000)		-		\$210,000	-100%	
	Other Recreation & Sport - Grounds & Reserves Total			(\$360,350)	\$359,337	(\$210,196)	\$211,443	(\$207)	\$150,407	\$148,953		
Recreation & Culture												
	Other Recreation & Sport - Sports & Recreation Programmes											
		E114100	Administration Allocated - Sport & Rec		\$32,325		\$18,858		\$12,540	(\$6,318)	-34%	Maintain budget.
		E114101	Community Services Allocated - Sport & Rec		\$13,301		\$7,756		\$1,358	(\$6,398)	-82%	Maintain budget.
		E114102	Depreciation - Sports and Rec		\$3,454		\$2,016		\$135	(\$1,881)	-93%	Decrease budget to reflect current depreciation costs.
		E114103	Sports & Recreation staff salaries & allowances		\$177,668		\$103,642		\$77,116	(\$26,526)	-26%	Sport & Leisure Officer not employed until Sept 2019. Amend budget.
		E114104	Sports & Recreation staff superannuation		\$21,843		\$12,740		\$8,961	(\$3,779)	-30%	Sport & Leisure Officer not employed until Sept 2019. Amend budget.
		E114105	Housing Allocated - Sport & Rec		\$26,707		\$15,582		\$1,913	(\$13,669)	-88%	Sport & Leisure Officer not employed until Sept 2019 and house was not required for that period. Reduce budget.
		E114106	Insurance		\$16,401		\$9,569		-	(\$9,569)	-100%	Insurance costed through admin allocations. Cancel budget.
		E114107	Other employment costs		\$3,476		\$2,030		\$2,553	\$523	26%	Workers comp expense to date.
		E114108	Occupational Health & safety		\$500		\$294		-	(\$294)	-100%	Nil costs to date.
		E114109	Training & conference		\$3,000		\$1,750		\$400	(\$1,350)	-77%	Travel allowance reimbursed. Maintain budget for future training opportunities.
		E114110	Recruitment and Relocation Costs		\$9,500		\$5,544		\$2,185	(\$3,360)	-61%	Recruitment for the Sport & Leisure Officer. Maintain budget.
		E114115	Vehicle costs - Toyota Van(Bus)		\$12,000		\$7,000		\$2,321	(\$4,679)	-67%	Reduce budget based on current actual costs for van.
		E114121	Equipment and Costs for Activities		\$15,000		\$8,750		\$530	(\$8,220)	-94%	Costs to date is for catering only. Amend budget as per the remainder of time for activities for the year.
		E114122	After school activities		\$4,500		\$2,625		\$639	(\$1,986)	-76%	Catering costs.
		E114123	ADF Grant - Drug Action Plan		\$25,000		\$14,581		\$4,086	(\$10,495)	-72%	Action plan implemented as per grant - \$10k received last year.
		R114001	Gym fees	(\$2,000)		(\$1,169)		(\$1,050)		\$119	-10%	Budget on track.
		R114003	Reimbursement	(\$100)		(\$56)		-		\$56	-100%	Nil reimbursements to date.

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Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		R114005	ADF Grant - Alcohol & Drug Foundation	(\$30,000)		(\$17,500)		-		\$17,500	-100%	
	Other Recreation & Sport - Sports & Recreation Programmes Total			(\$32,100)	\$364,675	(\$18,725)	\$212,737	(\$1,050)	\$114,735	(\$80,327)		
Recreation & Culture												
	Television And Rebroadcasting											
		E115131	Television and radio operations		\$10,600		\$6,181		\$180	(\$6,001)	-97%	\$10k repair costs budgeted for. Not utilised to date.
		E115133	Radio Mama		\$5,000		\$2,919		\$20,650	\$17,731	607%	Budget amendment to include the purchase, installation and upgrade of its radio rebroadcasting equipment for \$48,500. Oct 2019 OCM - Resolution 139/19.
		E115134	Administration allocated		\$12,046		\$7,028		\$4,673	(\$2,355)	-34%	Maintain budget.
	Television And Rebroadcasting Total			-	\$27,646	-	\$16,128	-	\$25,503	\$9,375		
Recreation & Culture												
	Libraries											
		E116147	Administration Allocated - Library		\$50,796		\$29,631		\$19,706	(\$9,925)	-33%	Decrease budget based on admin costs.
		E116150	Library book exchanges expense		\$1,000		\$581		-	(\$581)	-100%	Expenses will be in the final half of the year.
		E116151	Library lost and damaged books		\$200		\$119		\$200	\$81	68%	Fee is for an annual cost of lost library books.
		E116152	Library - other costs		\$200		\$119		\$25	(\$94)	-79%	Better Beginnings Program 19/20.
		E116153	Library - Minor Furniture & Book Stock		\$2,000		\$1,169		-	(\$1,169)	-100%	Nil purchases to date. Maintain budget.
		R116501	Lost/damaged book reimbursement	(\$50)		(\$28)		-		-	-100%	Nil reimbursements to date.
	Libraries Total			(\$50)	\$54,196	(\$28)	\$31,619	-	\$19,931	(\$11,688)		
Recreation & Culture												
	Heritage											
		E117001	Administration Allocated - Heritage		\$2,209		\$1,288		\$1,321	\$33	3%	Maintain budget.
		E117002	Community Services Allocated		\$2,030		\$1,183		\$207	(\$976)	-82%	Maintain budget.
		E117012	Heritage Restoration/Preservation		\$2,000		\$1,169		\$751	(\$418)	-36%	Maintain budget.
		E118126	Outdoor Museum		\$10,360		\$6,191		\$359	(\$5,833)	-94%	
	Heritage Total			-	\$16,599	-	\$9,831	-	\$2,638	(\$7,193)		
Recreation & Culture												
	Other Culture - Art Gallery											
		E118101	Administration Allocated - Art Gallery		\$53,406		\$31,157		\$20,803	(\$10,354)	-33%	Reduce budget to reflect admin expenditure.
		E118102	Insurance		\$2,456		\$1,435		-	(\$1,435)	-100%	Budget not required. Cancel.
		E118106	Gallery travel - exhibitions & workshops		\$10,000		\$5,831		-	(\$5,831)	-100%	Transfer to the IVAIS program. Cancel budget.

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E118107	Gallery professional development		\$3,500		\$2,044		\$1,429	(\$615)	-30%	Attendance at the AACHWA Management Program and SAM Computer System training in Broome.
		E118108	Gallery payment to the artist		-		-		\$16,938	\$16,938		Set budget. As of August, Art Sales go through the Trust Account. This balance is from July, early August 2019. Close account.
		E118109	Artwork Postage and Handling		\$3,000		\$1,750		\$185	(\$1,565)	-89%	Postage and handling for artwork to be posted. Maintain budget.
		E118110	Gallery - marketing activities		\$10,000		\$5,831		\$2,175	(\$3,656)	-63%	Costs to date have been for monthly website maintenance.
		E118111	Gallery - Operating Costs		\$11,918		\$6,951		\$12,735	\$5,784	83%	Electricity costs have been higher than anticipated. Increase budget.
		E118112	Gallery - Building Maintenance Costs		\$24,787		\$14,462		\$4,065	(\$10,397)	-72%	Minimal building maintenance required to date. Reduce budget.
		E118119	Gallery - staff salaries & allowances		\$45,349		\$26,453		\$20,563	(\$5,890)	-22%	Maintain budget.
		E118120	Gallery - staff superannuation		\$6,318		\$3,689		\$2,249	(\$1,440)	-39%	Maintain budget.
		E118121	Gallery - other employment costs		\$7,626		\$4,452		\$2,253	(\$2,199)	-49%	Workers comp & recruitment costs
		E118122	Gallery - occupational safety & health costs		\$1,000		\$581		-	(\$581)	-100%	Nil costs to date.
		E118124	Community Services Allocated		\$63,426		\$37,002		\$6,474	(\$30,528)	-83%	Reduce budget to reflect current community costs.
		E118127	Staff Housing Allocated - Art Gallery		\$1,000		\$581		-	(\$581)	-100%	New Arts Officer housing costs.
		R118102	Art Gallery Other Revenue	(\$100)		(\$56)		(\$1,087)		(\$1,031)	1842%	
		R118103	Gallery Artist Sales Income		-		-	(\$20,320)		(\$20,320)		Set budget. As of August, Art Sales go through the Trust Account. This balance is from July, early August 2019. Close account.
		R118104	Art Sale Commissions	(\$20,000)		(\$11,669)		(\$15,678)		(\$4,009)	34%	
		Other Culture - Art Gallery Total		(\$20,100)	\$243,786	(\$11,725)	\$142,219	(\$37,085)	\$89,870	(\$77,709)		
Recreation & Culture												
	Other Culture- Events, Celebrations & Festivals											
		E119002	Events & Celebrations Shire Funded (with jobs)		\$139,066		\$81,116		\$14,065	(\$67,051)	-83%	Costs to date have been for Australia Day, Karaoke and Harmony Family Fun Day 26/03/20.
		E119010	Tidy Towns Initiative		\$18,000		\$10,500		\$227	(\$10,273)	-98%	The Shire has not had the resources to conduct the Tidy Yards initiative due to staff shortages. Reduce budget.
		E119192	Administration Allocated - Other Culture		\$10,039		\$5,859		\$3,691	(\$2,168)	-37%	Maintain budget.
		E119193	Community Services Allocated - Other Culture		\$50,259		\$29,316		\$5,130	(\$24,186)	-83%	Reduce to reflect current community costs

**Shire of Wiluna
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Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		R119001	Contributions & Grants - Festivals & Events	(\$14,000)		(\$8,169)		(\$1,500)		\$6,669	-82%	Received contribution for Community Christmas Party and the Youth Engagement Grant.
		R119005	Bingo Night Income	(\$1,000)		(\$581)		(\$293)		\$288	-50%	Bingo nights have not had enough people attend the last two events. Reduce income.
	Other Culture- Events, Celebrations & Festivals Total			(\$15,000)	\$217,364	(\$8,750)	\$126,791	(\$1,793)	\$23,113	(\$96,721)		
Recreation & Culture												
	Other Culture - Art Gallery Ivaais											
		E11A001	IVAIS Salary & Allowances		\$111,512		\$65,051		\$51,441	(\$13,610)	-21%	Maintain budget.
		E11A002	IVAIS Superannuation		\$14,672		\$8,561		\$4,890	(\$3,671)	-43%	Maintain budget.
		E11A003	IVAIS Marketing Activities		\$7,489		\$4,368		\$95	(\$4,273)	-98%	Minimal costs to date.
		E11A004	IVAIS Travel & Exhibition Costs		\$11,000		\$6,419		\$339	(\$6,080)	-95%	Maintain budget for any future travel and exhibition costs.
		E11A005	IVAIS Audit Costs		\$1,000		\$581		-	(\$581)	-100%	Maintain budget.
		R11A001	IVAIS Grant	(\$145,000)		(\$72,500)		(\$72,500)		-	0%	50% of the grant claimed. The further 50% will be claimed early 2020.
	Other Culture- Art Gallery IVAIS			(\$145,000)	\$145,673	(\$72,500)	\$84,980	(\$72,500)	\$56,766	(\$28,214)		
Recreation & Culture												
	Other Culture - Art Gallery Cdp Program											
		E11B001	CDP Art Program Supplies		\$50,000		\$29,169		\$10,658	(\$18,511)	-63%	Budget on track. Actuals will increase over the tourist season.
		E11B002	CDP Art Gallery Catering		\$10,432		\$6,090		\$3,763	(\$2,327)	-38%	Budget on track. Actuals will increase over the tourist season.
		R11B001	CDP Payments	(\$60,000)		(\$35,000)		(\$35,000)		-	0%	CDP claimed monthly.
	Other Culture - Art Gallery CDP Program			(\$60,000)	\$60,432	(\$35,000)	\$35,259	(\$35,000)	\$14,421	(\$20,838)		
Recreation & Culture Total				(\$633,700)	\$1,998,444	(\$357,561)	\$1,168,129	(\$149,280)	\$795,245	(\$164,631)		
Transport												
	Streets, Roads, Bridges & Depot Construction											
		R121210	MRWA Regional Road Group	(\$587,964)		(\$293,982)		(\$235,185)		\$58,797	-20%	First 40% of the Regional Roads Group and MRD Direct Grant claimed. The next 40% claim will be in March 2020.
		R121214	MRWA Black Spot	-		-		-		-		
		R121215	MRWA CRSF	-		-		-		-		
		R121213	Roads to Recovery Grant	(\$908,982)		(\$530,243)		-		\$530,243	-100%	Reported to the Dept to claim the full R2R grant in March 2020.
		R121220	Remote Communities Grant - FAG	-		-		-		-		
		R121221	Remote Communities Grant - MainRoads	-		-		-		-		
		R121222	Remote Access Grant - Sandstone Wiluna	-		-		-		-		

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Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
			Streets, Roads, Bridges & Depot Construction Total	(\$1,496,946)	-	(\$824,225)	-	(\$235,185)	-	\$589,040		
Transport												
			Streets, Roads, Bridges & Depot Maintenance									
		E122201	Depreciation- Depot facilities		\$26,773		\$15,624		\$16,872	\$1,248	8%	Increase depreciation to reflect the current costs.
		E122202	Depreciation - Infrastructure assets		\$169,122		\$98,658		\$80,006	(\$18,652)	-19%	Decrease depreciation to reflect the current costs.
		E122205	Administration allocated - Streets & Roads Mtce		\$38,749		\$22,603		\$15,193	(\$7,410)	-33%	Maintain budget.
		E122210	Minor Equip Below Capital Limit		\$70,000		\$40,831		\$17,240	(\$23,591)	-58%	Various items purchased as per budget. Maintain budget.
		E122222	Depot Maintenance Costs		\$15,000		\$8,750		\$304	(\$8,446)	-97%	Minimal costs to date. Maintain budget for works to be completed after shed installed.
		E122223	Depot Operational Costs		\$8,543		\$5,649		\$6,426	\$777	14%	Costs to date have been for security fees, pest control, electricity etc. Increase budget for materials to allow for cost of tagging electrical equipment.
		E122224	Depot Building Maintenance Costs		\$75,125		\$43,827		\$24,323	(\$19,504)	-45%	Major costs to date for maintenance has been for electrical - replacing faulty control panel card readers and having new keys cut.
		E122225	Footpath Maintenance Costs		\$5,530		\$3,227		\$617	(\$2,610)	-81%	Minimal works completed to date. Once Road Crew staff and other staff are available, further works will be carried out.
		E122226	Street Lighting		\$20,000		\$11,669		\$3,800	(\$7,869)	-67%	Average monthly cost for is \$620. Reduce budget to reflect actual costs.
		E122227	Street Sweeping and Cleaning		\$34,190		\$19,943		\$8,083	(\$11,860)	-59%	Street sweeping and cleaning completed as required . Maintain budget as a review showed that the street sweeper was not being cost recovered correctly.
		E122229	Signs - Directional Roads & Streets		\$184,901		\$107,863		\$6,918	(\$100,945)	-94%	Maintenance of town signs completed. Budget may have to be rolled over to next year as the Shire does not have the available staff at this stage.
		E122230	Drainage Maintenance		\$17,766		\$10,367		\$177	(\$10,190)	-98%	Roads Crew position to carry out this work - Unsuccessful in filling the Road Crew position at this stage. Decrease budget but make allowance for once this position is filled.

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E122234	Shire Road Maintenance Grading		\$910,301		\$531,013		\$258,202	(\$272,811)	-51%	Grading works have been carried out on a regular basis to the Shire network. The flood event in January 2020 has resulted in the maintenance grader being put on emergency flood work.
		E122236	Verge Clearing		\$12,903		\$7,525		\$157	(\$7,368)	-98%	Roads Crew position to carry out this work - Unsuccessful in filling the Road Crew position at this stage. Decrease budget but make allowance for once this position is filled.
		E122237	Town Street Maintenance		\$100,960		\$58,898		\$25,245	(\$33,653)	-57%	Maintenance completed as required. Maintain budget.
		E122238	Consultants - Transport		\$30,000		\$17,500		\$6,058	(\$11,442)	-65%	Expenditure to date is for the preparation of the RRG and CRSF applications.
		E122239	Gravel Pit		\$10,000		\$5,831		-	(\$5,831)	-100%	Maintain budget for Gravel Pit registrations.
		E122247	January 2020 Flood Damage (Emergency Works)		-		-		-	-		Allocate budget for the January 2020 Flood Emergency Works.
		R122002	Main Roads Direct Grant	(\$118,290)		(\$118,290)		(\$206,596)		(\$88,306)	75%	Increase budget to reflect actual grant received.
		R122004	Grant Flood Damages AGRN743 (WANDRRA)	-		-		(\$29,897)		(\$29,897)		Final claim submitted Sept 2019. Amend budget.
	Streets, Roads, Bridges & Depot Maintenance Total			(\$118,290)	\$1,729,863	(\$118,290)	\$1,009,778	(\$236,493)	\$469,620	(\$658,361)		
Transport												
	Road Plant Purchases											
		E123010	Purchase of minor plant/equipment		-		-		-	-		
		E123020	Auction Expense		-		-		-	-		
		E123001	Loss on sale of asset		-		-		-	-		
		R123001	Gain on Sale of assets	(\$3,600)		(\$2,093)		-		\$2,093		
		R123030	Auction Revenue	-		-		-		-		
		R123010	Proceeds on Sale of Plant	(\$66,000)		(\$38,500)		-		\$38,500	-100%	Trades for Tipper Truck and Ford Ranger.
		R123020	Realisation of Plant Assets	\$66,000		\$38,507		-		(\$38,507)	-100%	
	Road Plant Purchases Total			(\$3,600)	-	(\$2,086)	-	-	-	\$2,086		
Transport												
	Aerodromes											
		E126248	Wiluna Aerodrome Depreciation		\$226,592		\$132,181		\$134,458	\$2,277	2%	Adjust depreciation based on actuals costs to date.
		E126249	Administration allocated - Wiluna Aerodrome		\$26,502		\$15,463		\$10,282	(\$5,181)	-34%	Maintain budget.
		E126250	Wiluna Aerodrome Liability Insurance		\$3,200		\$3,200		\$2,771	(\$429)	-13%	One off cost. Actuals to remain the same.

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Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E126260	Wiluna Aerodrome AVDATA Fees & Charges		\$18,000		\$10,500		\$5,610	(\$4,890)	-47%	Fees collected have reduced resulting in a reduction in fees. Reduce budget.
		E126269	Wiluna Aerodrome Terminal Maintenance Costs		\$17,062		\$10,047		\$4,800.72	(\$5,246)	-52%	Painting of the terminal is currently being completed by Shire staff.
		E126270	Wiluna Aerodrome Operational Costs		\$198,446		\$115,759		\$74,050	(\$41,709)	-36%	Operations include AMS, plant and wages. Reduce the budget for plant hire recovery.
		E126271	Aerodrome General Maintenance Costs		\$89,116		\$51,989		\$11,515	(\$40,474)	-78%	Maintain budget as fencing and drainage repairs are yet to be completed.
		E126272	Wiluna Aerodrome Terminal Operational Costs		\$4,000		\$2,331		\$251	(\$2,080)	-89%	Costs to date have been for pest control. Cleaning products to be booked to this budget.
		E126273	Wiluna Airport Master Plan		-		-		-	-		
		E126274	Unspent Grant (Returned)		-		-		-	-		
		E126275	Emergency Equipment		-		-		-	-		
		E126277	Consultants - Aerodrome		\$60,000		\$35,000		-	(\$35,000)	-100%	Not utilised to date. Reduce budget.
		R126242	Landing fees	(\$125,000)		(\$72,919)		(\$27,321)		\$45,598	-63%	Fees collected have reduced compared to previous year. Adjust budget.
		R126245	Passenger Service Fee	(\$110,000)		(\$64,169)		(\$45,024)		\$19,145	-30%	Fees collected have reduced compared to previous year. Adjust budget.
		R126246	2017-19 RADS Grant Wiluna Airport Geotech	-		-		-		-		
		R126262	Grant - Airport Sealing	-		-		-		-		
		R126264	Grant - RAUP Runway & Fencing Upgrades	(\$364,648)		(\$212,709)		-		\$212,709	-100%	
	Aerodromes Total			(\$599,648)	\$642,918	(\$349,797)	\$376,470	(\$72,345)	\$243,738	\$144,721		
Transport Total				(\$2,218,484)	\$2,372,781	(\$1,294,398)	\$1,386,248	(\$544,023)	\$713,358	\$77,485		
Economic Services												
	Rural Services											
		E131331	Noxious weeds and pest plants		\$12,604		\$7,350		\$117	(\$7,233)	-98%	Budget mainly for wages and overheads. Minimal costs to date.
		E131333	GNRBA Projects		\$30,000		\$17,500		-	(\$17,500)	-100%	
	Rural Services Total			-	\$42,604	-	\$24,850	-	\$117	(\$24,733)		
Economic Services												
	Tourism & Area Promotion											
		E091945	Operating costs - Caravan Park Site (Wotton St - Lot 1524)		\$2,000		\$1,169		\$506	(\$663)	-57%	Budget not fully required this financial year. Reduce budget.
		E132105	Administration allocated		\$79,908		\$46,613		\$31,000	(\$15,613)	-33%	Decrease budget to reflect admin costs.
		E132301	Tourist officer salary & allowances		-		-		-	-		
		E132302	Tourist officer superannuation		-		-		-	-		
		E132106	Community Services Allocated		\$62,275		\$36,330		\$6,357	(\$29,973)	-83%	Decrease budget to reflect community services costs.
		E132303	Insurance		\$1,066		\$623		-	(\$623)	-100%	Budget not utilised. Cancel budget.
		E132304	Occupational Safety and Health Cost		-		-		-	-		

**Shire of Wiluna
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Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E132307	Other employment costs		-		-		-			
		E132310	Depreciation - Tourism		\$7,774		\$4,536		\$53,383	\$48,847	1077%	Increase budget to reflect depreciation costs.
		E132330	Tourism promotional activities		\$75,600		\$44,100		\$11,660	(\$32,440)	-74%	Majority of costs to date have been for a share in regional maps - Shire of Leonora, Co-op Tourism Services Contributions, 200 Wiluna Pads.
		E132331	Training & conference costs		\$5,000		\$2,919		-	(\$2,919)	-100%	Maintain budget for future training.
		E132340	Tourist information bay		\$5,598		\$3,262		\$2,856	(\$406)	-12%	Maintain budget.
		E132341	Picnic sites maintenance		\$21,690		\$12,649		\$5,945	(\$6,704)	-53%	Maintain budget.
		E132343	Caravan Park Maintenance		\$8,346		\$4,872		\$117	(\$4,755)	-98%	Budget not fully required this financial year. Reduce budget.
		R132503	Sale of maps & tourist items	-		-		(\$7)		(\$7)		
		R132506	Tourism - Other Revenue	(\$500)		(\$294)		-		\$294	-100%	
	Tourism & Area Promotion Total			(\$500)	\$269,257	(\$294)	\$157,073	(\$7)	\$111,825	(\$44,962)		
Economic Services												
	Building Control											
		E133331	Building control consultancy services		\$19,000		\$11,081		\$10,801	(\$280)	-3%	Budget on track.
		E133334	Administration allocated		\$12,849		\$7,497		\$4,985	(\$2,512)	-34%	Reduce budget to reflect admin expenditure.
		E133336	Building control - other costs		\$500		\$294		-	(\$294)	-100%	Nil costs to date.
		R133332	Building - Fees and charges	(\$1,000)		(\$581)		(\$4,537)		(\$3,956)	681%	Building permits and septic application fees collected. Increase budget to reflect actual revenue received.
	Building Control Total			(\$1,000)	\$32,349	(\$581)	\$18,872	(\$4,537)	\$15,786	(\$7,042)		
Economic Services												
	Economic Development											
		E132315	Streetscape Loan Interest		\$25,493		\$14,875		\$14,886	\$11	0%	Budget on track.
		E134104	Depreciation - Economic Dev		\$7,195		\$4,200		\$4,262	\$62	1%	Budget on track.
		E134105	Administration allocated		\$19,676		\$11,480		\$7,628	(\$3,852)	-34%	Maintain budget.
		E134106	Enterprise Centre 47-49 Wotton St Operational Costs		\$5,077		\$3,342		\$3,675	\$333	10%	Budget on track.
		E134107	Enterprise Centre 47-49 Wotton St Maintenance Costs		\$9,083		\$5,299		\$1,251	(\$4,048)	-76%	Minimal costs to date. Maintain budget.
		E134108	19 Woodley Street Maintenance Costs		\$30,000		\$17,500		-	(\$17,500)	-100%	Debris yet to be removed from premises.
		E134109	Economic Development Consultant		\$100,000		\$58,331		\$43,526	(\$14,805)	-25%	Maintain budget.
		E134110	Minor Work Below Capital Limit (closed acct)		-		-		-	-		
		E134112	24 Woodley Street - Maintenance Costs		\$4,750		\$2,765		\$33	(\$2,732)	-99%	Minimal costs to date for utilities. Reduce budget.
		E134113	19 Woodley Street Operational Costs		\$1,499		\$875		-	(\$875)	-100%	Reduce cost as operating costs will be minimal this financial year.

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Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		R136006	Caravan Hire Charges	-		-		-		-		
		R136332	Economic Development Rental Income	(\$500)		(\$294)		(\$4,518)		(\$4,224)	1437%	Rent being received for 24 Woodley St and the Enterprise Building. Increase budget.
	Economic Development Total			(\$500)	\$202,773	(\$294)	\$118,667	(\$4,518)	\$75,259	(\$47,631)		
Economic Services												
	Other Economic Services											
		E136002	Community Standpipe Installation		\$5,000		\$2,919		\$6,705	\$3,786	130%	Costs to date have been to the Water Corp for service application fees and electrical costs for a meter. Increase budget to reflect actual and future costs.
		E136003	Subsidised Services		\$20,000		\$11,669		-	(\$11,669)	-100%	Not utilised.
		E136004	Standpipe water costs		\$3,472		\$2,023		\$403	(\$1,620)	-80%	For general fees once the standpipe is available.
		E136005	Cost for bottle water (closed acct)		-		-		-	-		
		R136001	Community bus hire charges	-		-		-		-		
		R136002	Economic Development - Other Revenue	-		-		(\$3,000)		(\$3,000)		Create new budget for Economic Development - contribution for Wiluna Airport Concept Plan and Law Order and Public Safety.
		R136004	Sale of Standpipe water	(\$500)		(\$294)		-		\$294	-100%	To be utilised once standpipe facility is ready.
		R136005	Sale of water bottle	-		-		-		-		
	Other Economic Services Total			(\$500)	\$28,472	(\$294)	\$16,611	(\$3,000)	\$7,108	(\$12,209)		
Economic Services												
	Canning-Gunbarrel Discovery Centre											
		E137001	Canning-Gunbarrel Discovery Centre - Building Operation		\$19,750		\$14,478		\$17,080	\$2,602	18%	Costs are for water, electricity and insurance. Increase budget due to budget under estimated for electricity.
		E137002	Canning-Gunbarrel Discovery Centre - Building Maintenance		\$41,284		\$24,087		\$24,322	\$235	1%	Maintenance completed by Shire staff as required. Maintain budget.
		E137003	Canning-Gunbarrel Discovery Centre - Grounds Maintenance		\$27,325		\$15,946		\$15,481	(\$465)	-3%	Budget on track.
		E137004	Canning-Gunbarrel Discovery Centre - Salaries & Allowances		\$105,122		\$61,320		\$54,247	(\$7,073)	-12%	Maintain budget for tourist season.
		E137005	Canning-Gunbarrel Discovery Centre - Superannuation		\$15,460		\$9,016		\$3,211	(\$5,805)	-64%	Slightly reduce budget as salaries have been updated and positions have not been filled for the complete financial year.
		E137006	Canning-Gunbarrel Discovery Centre - Purchase of Merchandise		\$8,000		\$4,669		\$15,840	\$11,171	239%	Major merchandise purchase this year has been for the Artists artwork polo shirts and the commission paid to the artists for that artwork - \$13,380

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E137007	Canning-Gunbarrel Discovery Centre - Coffee and Tea		\$15,000		\$8,750		\$8,069	(\$681)	-8%	Budget on track.
		E137008	Canning-Gunbarrel Discovery Centre - Loan 2 Interest		\$21,997		\$12,831		\$4,379	(\$8,452)	-66%	Budget on track.
		E137009	Administrated Allocated		\$24,093		\$14,056		\$8,721	(\$5,335)	-38%	Maintain budget.
		E137010	Community Services Allocated		\$43,999		\$25,669		\$4,491	(\$21,178)	-83%	Reduce budget to reflect actual community service costs.
		R137001	Canning-Gunbarrel Discovery Centre - Tourism Merchandise Sales	(\$6,000)		(\$3,500)		(\$17,216)		(\$13,716)	392%	Sale of merchandise has exceed revenue budget. Increase to allow for current actuals and the remainder of the year.
Canning-Gunbarrel Discovery Centre Total				(\$6,000)	\$322,030	(\$3,500)	\$190,822	(\$17,216)	\$155,840	(\$48,698)		
Economic Services Total				(\$8,500)	\$897,485	(\$4,963)	\$526,895	(\$29,278)	\$365,935	(\$185,275)		
Other Property & Services	Private Works											
		E141411	Private works - various		\$35,963		\$21,140		\$3,046	(\$18,094)	-86%	Expenditure costed for private works jobs - generally plant hire and staff lawn mowing.
		R141413	Private Works Income	(\$37,000)		(\$21,581)		(\$3,575)		\$18,006	-83%	
Private Works Total				(\$37,000)	\$35,963	(\$21,581)	\$21,140	(\$3,575)	\$3,046	(\$88)		
Other Property & Services	Administration General											
		E142001	New Administration Bldg Operation 70-74 Wotton st		\$46,838		\$32,745		\$32,197	(\$548)	-2%	Maintain budget.
		E142002	New Admin building maintenance costs 70-74 Wotton St		\$51,791		\$30,219		\$26,896	(\$3,323)	-11%	Maintain budget.
		E142003	New Admin building Grounds Maint - 70-74 Wotton St		\$15,025		\$8,771		\$3,256	(\$5,515)	-63%	Maintain budget.
		E142406	Staff Uniform - Admin		\$9,237		\$5,390		\$1,564	(\$3,826)	-71%	Maintain budget.
		E142408	Recruitment & relocation - Admin		\$28,500		\$16,625		\$22,189	\$5,564	33%	Costs to date have been for Finance/Admin and Exec Mger Community Services. Maintain budget.
		E142411	Salaries and allowances - Admin		\$541,103		\$315,644		\$201,432	(\$114,212)	-36%	Not all Admin positions have been filled for the full year and some positions including the salaries have changed.
		E142412	Superannuation - Admin		\$56,725		\$33,089		\$23,768	(\$9,321)	-28%	Not all Admin positions have been filled for the full year and some positions including the salaries have changed.
		E142414	Other employment costs- Admin		\$1,000		\$581		\$30	(\$551)	-95%	Minimal costs to date.
		E142416	Fringe Benefits Tax - Admin		\$20,000		\$11,669		(\$11,631)	(\$23,300)	-200%	Credit received for 18/19 FBT. FBT costs have reduced - amend budget.
		E142417	Loan 3 Interest - Admin Building		\$39,879		\$23,261		\$17,276	(\$5,985)	-26%	Maintain budget.
		E142421	Administration building operation costs		-		-		-	-		

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E142422	Administration building maintenance		-		-		-	-		
		E142423	Administration grounds maintenance		-		-		-	-		
		E142425	Unspent Grant (Returned)		-		-		-	-		
		E142431	Printing & Stationery - Admin		\$25,000		\$14,581		\$4,284	(\$10,297)	-71%	Average monthly cost for stationary is \$615. Reduce budget to reflect this and also a contingency.
		E142432	Telecommunications - Admin		\$25,400		\$14,819		\$11,209	(\$3,610)	-24%	Budget on track.
		E142433	Postage		\$3,500		\$2,044		\$1,602	(\$442)	-22%	Budget on track.
		E142434	Advertising		\$5,000		\$2,919		-	(\$2,919)	-100%	Not yet utilised. Reduce budget.
		E142435	Office Equipment Maintenance - Admin		\$25,500		\$14,875		\$15,477	\$602	4%	Purchase of a binding machine and shredding machines. Monthly fee for photocopiers.
		E142436	Integrated Planning Framework		\$18,000		\$10,500		-	(\$10,500)	-100%	Maintain budget.
		E142437	Records Management		\$20,000		\$11,669		\$1,625	(\$10,044)	-86%	Magiq user licences and annual fee. Reduce budget.
		E142438	Office Furniture		\$5,000		\$2,919		\$3,565	\$646	22%	Desk accessories and cupboards purchased.
		E142439	Audit Cost		\$45,000		\$26,250		\$1,600	(\$24,650)	-94%	Audit bill to be received.
		E142440	Risk Management Expense		-		-		-	-		
		E142442	IT system- Software License & Support		\$75,000		\$43,750		\$11,624	(\$32,126)	-73%	Some expenditure to be transferred here as was originally booked incorrectly. However budget can be reduced.
		E142443	IT System - Hardware Maintenance		\$44,500		\$25,956		\$25,288	(\$668)	-3%	Hardware maintained as required. Some software licences have been allocated here. Transfer to E142442.
		E142444	Email System		-		-		-	-		
		E142445	Subscriptions/Memberships Administration		\$13,950		\$8,141		\$16,446	\$8,305	102%	Costs to date: Local Govt Professionals \$482 Fitz Gerald Strategies \$3,183 WALGA \$2,550 Tax Services \$1,490 Local Laws Services \$630 Governance Service \$320 Copyright Agency (3 years) \$2,234 Increase budget.
		E142446	CCTV and Security Maintenance		\$10,000		\$5,831		-	(\$5,831)	-100%	To be utilised for general maintenance.
		E142451	Other Office Expenses		\$9,354		\$5,460		\$1,084	(\$4,376)	-80%	General staff amenities. Reduce budget to reflect actual costs.
		E142459	Administration Vehicle Costs		\$55,578		\$32,424		\$11,277	(\$21,147)	-65%	Minimal recovery costs from admin vehicles to date. Reduce budget.
		E142461	Administration Vehicle Costs- CEO		-		-		-	-		
		E142462	Annual Airfares-Admin		\$2,600		\$1,519		-	(\$1,519)	-100%	All staff receive allowance via payroll which is costed to salaries and wages. Cancel budget.

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E142463	Conference/Training- Admin		\$10,000		\$5,831		\$125	(\$5,706)	-98%	Costs to date have been for Fire Warden Training, WALGA Rates training, LGIS Risk Mgmt Training, WALGA Effective Supervision. Attendance in March for the Local Government Finance Professionals and Moore Stephens Budget Workshop. Attendance in Feb for Payroll training. Attendance in April for Rates/Property training. Onsite Microsoft Office (excel & word) training.
		E142464	Meeting Attendance		\$5,000		\$2,919		\$561	(\$2,358)	-81%	Maintain budget.
		E142465	Staff Professional Development		\$30,000		\$17,500		\$11,016	(\$6,484)	-37%	Move this budget to E142463 (Conference / Training) - adjust actuals once approved.
		E142466	Human Resources Expenses		\$21,000		\$12,250		\$340	(\$11,910)	-97%	Maintain budget.
		E142467	Staff General Travel Provision		\$5,000		\$2,919		\$4,318	\$1,399	48%	Increase budget to reflect current costs - generally costs for CEO & DCEO.
		E142471	Update Web-Site		\$9,500		\$5,544		-	(\$5,544)	-100%	Maintain budget.
		E142472	Consultants - Admin		\$120,000		\$70,000		\$51,158	(\$18,843)	-27%	Costs to date have been for: Procurement Aust \$19,767 Accounting Support \$31,158
		E142474	Team Building		\$10,000		\$5,831		-	(\$5,831)	-100%	Maintain budget for future training.
		E142476	Insurance		\$46,182		\$46,182		\$39,711	(\$6,471)	-14%	One off cost. Actuals to remain the same.
		E142477	Workers Compensation Premiums- Administration		\$9,066		\$5,292		\$7,776	\$2,484	47%	One off cost. Actuals to remain the same.
		E142478	Legal Expenses Administration		\$100,000		\$58,331		\$52,191	(\$6,140)	-11%	Increase legal expenses due to ongoing legal expenses for the WANDRRA parcel.
		E142480	Housing allocated - Admin		\$178,126		\$103,908		\$38,841	(\$65,067)	-63%	Only expenditure for occupied houses. Vacant positions houses not allocated. Reduce budget based on occupied houses.
		E142482	Occupational safety & health costs-Admin		\$15,000		\$8,750		\$6,445	(\$2,305)	-26%	Training provided in November 2019. Reduce budget.
		E142483	Asset Revaluation Cost		\$30,000		\$17,500		-	(\$17,500)	-100%	Revaluation to be completed for Land & Buildings.
		E142484	Fibre Optic Internet Services		\$58,800		\$34,300		\$29,400	(\$4,900)	-14%	Monthly charge.
		E142491	Depreciation - Admin		\$166,580		\$97,174		\$114,964	\$17,790	18%	Increase budget to reflect current depreciation charges.
		E142493	Salary (refer E142411)		-		-		-	-		
		E142494	Superannuation (refer E142412)		-		-		-	-		
		E142492	Less: Administration allocated		(\$2,007,734)		(\$1,171,184)		(\$778,903)	\$392,281	-33%	
		R142420	Other Revenue	(\$200)		(\$119)		(\$9,661)		(\$9,542)	8019%	
		R142450	Photocopying	(\$20)		(\$7)		(\$881)		(\$874)	12480%	

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		R142460	Photocopying Reports / Documents	-		-		-		-		
		R142470	Hot Office Space Rentals	-		-		(\$50)				
	Administration General Total			(\$220)	-	(\$126)	\$24,698	(\$10,592)	-	(\$35,114)		
Other Property & Services	Public Works Overheads											
		E143011	Salaries-Work's manager,supervisor,office assistant		\$99,150		\$57,841		\$56,973	(\$868)	-2%	Propose to have the Manager of Works complete a timesheet - to book general time here but when working on funded road projects book to those projects.
		E143044	Staff unallocated time		\$15,012		\$8,757		\$8,822	\$65	1%	Budget on track.
		E143051	Depot office telephone & other costs		\$6,540		\$3,815		\$244	(\$3,571)	-94%	Phone costs are included in the admin allocated cost. Other costs are for staff amenities. Reduce budget.
		E143081	Fringe Benefits Tax- Works		\$6,000		\$3,500		-	(\$3,500)	-100%	Maintain budget.
		E143091	Superannuation - Works		\$78,466		\$45,773		\$30,457	(\$15,316)	-33%	Decrease as not all Works positions have been filled for the year.
		E143101	Leave - SL, Annual, LSL, Public Holidays, Bonus		\$57,257		\$33,397		\$27,866	(\$5,531)	-17%	Maintain budget.
		E143121	Protective clothing/uniforms		\$6,501		\$3,794		\$796	(\$2,998)	-79%	Staff safety uniforms ordered mid January.
		E143130	Annual airfares		-		-		-	-		
		E143131	Occupational safety & health costs		\$15,000		\$8,750		\$2,175	(\$6,575)	-75%	Safety training is anticipated for Works Staff.
		E143132	Training & conference costs		\$58,731		\$34,265		\$2,323	(\$31,942)	-93%	Minimal training to date - Fire Warden and other minor training.
		E143141	Relocation & recruitment costs		\$19,100		\$11,144		\$11,897	\$753	7%	Costs to date have been for advertising for a Roads Crew Officer (which is not yet filled) and the recruitment of a Building Maintenance Officer. Increase budget to allow recruitment of Roads Crew Officer and Retic Officer - allowance to be made for recruitment, relocation and medicals.
		E143145	Housing allocated		\$158,491		\$92,456		\$25,424	(\$67,032)	-73%	Only expenditure for occupied houses. Vacant positions houses not allocated. Reduce budget based on occupied houses.
		E143146	Work's manager/supervisor vehicles		\$19,214		\$11,207		\$22,811	\$11,604	104%	AIO Vehicle has not been booked out through plant previously. Budget did not include this cost. Amend to include AIO and WM vehicle.
		E143171	Employer indemnity insurance-works staff		\$12,806		\$7,469		\$10,985	\$3,516	47%	One off cost. Actuals to remain the same.
		E143172	Other insurances		\$6,400		\$3,731		\$432	(\$3,299)	-88%	Insurance for misc. equipment only. Reduce budget as no other insurance costs are anticipated for this year.

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E143173	Pre-Start Meetings		\$45,603		\$26,600		\$3,487	(\$23,113)	-87%	Reduce to reflect wages/salary reduction - refer total salary and wages.
		E143202	Staff allowances		\$6,210		\$3,626		\$8,760	\$5,134	142%	Increase budget as a the home owning allowance was not allocated for.
		E143333	Consultants' Fee		\$100,000		\$58,331		\$800	(\$57,531)	-99%	Budget set for general engineering costs. To date the majority of engineering costs have been for specific capital road projects and have been allocated there. Maintain and reduce budget.
		E091977	Salaries		-		-		-	-		
		E091979	Superannuation		-		-		-	-		
		E143992	Administration allocated		\$101,391		\$59,143		\$39,355	(\$19,788)	-33%	Decrease budget to reflect admin costs.
		E143999	Less: PWOH allocated to projects		(\$811,872)		(\$473,599)		(\$258,939)	\$214,660	-45%	Decrease to reflect budget amendments in the Public Works Program.
		R143430	Reimbursement & contributions	(\$100)		(\$56)		-		\$56	-100%	
	Public Works Overheads Total			(\$100)	-	(\$56)	-	-	(\$5,331)	(\$5,275)		
Other Property & Services												
	Plant Operation Costs											
		E144012	Depreciation - Plant Ops		\$157,444		\$91,840		\$89,023	(\$2,817)	-3%	
		E144022	Fuel & Oils		\$45,000		\$26,250		\$20,819	(\$5,431)	-21%	
		E144023	Fuel loss (Diesel Tank Leak)		-		-		-	-		
		E144032	Tyres and Tubes		\$15,000		\$8,750		\$6,231	(\$2,519)	-29%	
		E144042	Parts & Repairs		\$132,046		\$77,028		\$70,388	(\$6,640)	-9%	Costs for backhoe engine repairs \$37k and truck clutches replacements completed.
		E144052	Vehicle registration/licenses		\$6,422		\$6,422		\$6,978	\$556	9%	Increase Vehicle Registration budget to allow for new plant items.
		E144062	Insurance		\$27,954		\$27,954		\$26,428	(\$1,526)	-5%	
		E144072	Expendable tools		\$12,000		\$7,000		\$2,535	(\$4,465)	-64%	
		E144082	Operation/Internal repair wages & overheads		\$97,207		\$56,707		\$16,425	(\$40,282)	-71%	Reduce to reflect wages/salary reduction - refer total salary and wages.
		E144992	Administration allocated		\$24,093		\$14,056		\$10,281	(\$3,775)	-27%	
		E144999	Less: POC allocated to projects		(\$517,166)		(\$301,686)		(\$173,337)	\$128,349	-43%	Decrease to reflect budget amendments in the Public Works Program.
		R144430	Diesel Fuel Rebate	(\$2,500)		(\$1,456)		(\$762)		\$694	-48%	
		R144433	Plant Hire Income	-		-		-		-		
		R144432	Reimbursement	-		-		-		-		
	Plant Operation Costs Total			(\$2,500)	-	(\$1,456)	\$14,321	(\$762)	\$75,771	\$62,145		
Other Property & Services												
	Community Development											
		E084102	Administration allocated		\$45,776		\$26,705		\$17,769	(\$8,936)	-33%	

**Shire of Wiluna
Schedules 2019-2020**

Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E084103	Salaries & Allowances		\$222,592		\$129,843		\$7,719	(\$122,124)	-94%	Manager of Community Services appointed in Dec 2019. Exec Manager Community Services expected to commence in March 2020.
		E084105	Housing Allocated		\$26,741		\$15,596		\$1,913	(\$13,683)	-88%	Only expenditure for occupied houses. Vacant positions houses not allocated. Reduce budget based on occupied houses.
		E084106	Insurance		\$1,500		\$875		\$37	(\$838)	-96%	
		E084118	Vehicle Allocation Comm Services		-		-		-	-		
		E084109	Occupation Safety & Health costs		-		-		-	-		
		E084110	Training & conference costs		-		-		-	-		
		E084111	Other employment costs		\$13,228		\$7,721		\$5,988	(\$1,733)	-22%	Workers comp & recruitment costs.
		E084114	Other community development costs		\$1,700		\$994		-	(\$994)	-100%	Cost included in admin allocations (communications etc). Reduce and maintain budget.
		E084220	Fringe Benefit Tax Comm Services		-		-		-	-		
		E084116	Consultants - Community		-		-		-	-		
		E084117	Salary		-		-		-	-		
		E084119	Community Services Superannuation		\$26,911		\$15,701		\$1,025	(\$14,676)	-93%	
		E084150	Less Allocated to Programmes		(\$338,448)		(\$197,435)		(\$34,547)	\$162,888	-83%	Reduce to reflect budget amendments in the Community Services Program.
	Community Development Total			-	-	-	-	-	(\$95)	(\$95)		
Other Property & Services												
	Salaries & Wages											
		E146013	Gross Salaries & Wages		\$2,463,872		\$1,437,261		\$936,545	(\$500,716)	-35%	Salaries and wages have been reviewed based on positions that have remained vacant and the length of time some positions have been filled and when some positions will get filled. Also reviewed is the actual wages/salaries negotiated with staff based on their experience and qualifications. Based on this and the year to date expenditure, a budget amendment to reduce wages to \$1,998,218.42
		E146100	Workers Compensation Payments		\$5,000		\$2,919		-	(\$2,919)	-100%	
		E146050	Unallocated Salaries & Wages		-		-		-	-		
		E146999	Less Sal & Wages Alloc to Works		(\$2,463,872)		(\$1,437,268)		(\$936,545)	\$500,723	-35%	
		R146200	Reimbursement - Workers Compensation	(\$5,000)		(\$2,919)		-		-		
	Salaries & Wages Total			(\$5,000)	\$5,000	(\$2,919)	\$2,912	-	\$0	(\$2,912)		
Other Property & Services												
	Unclassified											
		E147100	Expenses Relating to Unclassified		-		-		-	-		

**Shire of Wiluna
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Programme Description	Sub-Programme Description	COA	Description	Adopted Budget Income	Adopted Budget Expenditure	YTD Budget Income	YTD Budget Expenditure	YTD Income	YTD Expenditure	Variance (\$)	Variance (%)	Comments
		E147002	Loss on revaluation of fixed assets		-		-		-	-		
		E147102	Loss on Sale of Asset		-		-		-	-		
		E147103	Refund of grant: Admin Centre		-		-		-	-		
		R147100	Income Relating to Unclassified	-		-		-		-		
		R142430	New Admin Building WATC Loan 441762W	-		-		-		-		
		R147102	Gain on Sale of Assets	-		-		-		-		
		R147103	Proceeds on Sale of Asset	-		-		-		-		
		R147104	Realisation of Asset	-		-		-		-		
		R147427	Grant - CGLF - Admin Bldg	-		-		-		-		
	Unclassified Total			-	-	-	-	-	-	-		
Other Property & Services Total				(\$44,820)	\$40,963	(\$26,138)	\$63,071	(\$14,928)	\$73,391	\$18,661		
Grand Total				(\$9,953,300)	\$9,535,908	(\$7,899,855)	\$5,620,751	(\$7,019,699)	\$3,560,182	(\$1,183,429)		

Appendix 9.2.3

*List of Accounts Paid By Authority
1st December 2019 to 31 December 2019*

Chq/EFT	Date	Name	Description	Amount
43	02/12/2019	Commonwealth Bank	BANK FEES & CHARGES	79.35
43	02/12/2019	Commonwealth Bank	BANK FEES & CHARGES	0.65
43	02/12/2019	Commonwealth Bank	BANK FEES & CHARGES	260.15
43	09/12/2019	Commonwealth Bank	BANK FEES & CHARGES	1.78
43	12/12/2019	Clicksuper	CLICKSUPER FEE	5.50
43	16/12/2019	Commonwealth Bank	BANK MERCHANT FEE	477.30
EFT8479	04/12/2019	DyeNamic Sublimation WA Pty Ltd	ART GALLERY - Shirts with artist designs - Tourism Merchandise	12,804.00
EFT8480	05/12/2019	Moore Stephens	FINAL PROGRESSIVE BILLING - GOVERNANCE REVIEW	4,543.00
EFT8481	05/12/2019	River Blue Holdings	CATERING - COMMUNITY CHRISTMAS PARTY	750.00
EFT8482	05/12/2019	NEW-GEN SOLUTIONS t/a FSN Consulting Services	ADF GRANT - DRUG ACTION PLAN , PURCHASE OF ENTERTAINMENT EQUIPMENT	4,029.00
EFT8483	05/12/2019	River Engineering Pty Ltd	ENGINEERING SERVICES FOR STREETScape - NOVEMBER 2019	15,305.40
EFT8484	05/12/2019	Hines, Scott Andrew t/a S Hines	FENCING AT SWIMMING POOL, DEPOT, BORE YARD AND 38 LENNON STREET	125,213.00
EFT8485	05/12/2019	Wiluna Traders	CATERING - COMMUNITY CHRISTMAS PARTY	1,193.15
EFT8486	05/12/2019	Peter Grundy (Deputy president)	CR P GRUNDY - REIMBURSEMENT - NATIONAL ROADS CONFERENCE - ADELAIDE 2019	470.48
EFT8487	05/12/2019	Glenn Cummings	G CUMMINGS - TRAVEL / TRAINING ALLOWANCE	685.08
EFT8488	05/12/2019	WesTrac Pty Ltd	P062 - PRIMARY AND SECONDRY FILTERS	124.19
EFT8489	05/12/2019	Johns Building Supplies Pty Ltd	WINDMAST COLOURBOND VENTILATION UNITS FOR 8 SHIRE BUILDINGS & ACCCESSORIES	2,582.66
EFT8490	05/12/2019	WINC Australia Pty Ltd	CONSUMABLES - ADMINISTRATION & DEPOT	536.13
EFT8491	05/12/2019	Teakle & Lalor	PROPOSED CARAVAN PARK - ARCHITECTURAL SERVICE - PROGRESS PAYMENT 1	25,854.40
EFT8492	05/12/2019	Kott Gunning Lawyers	GOODWORK HOLDINGS - NOTICE OF DISPUTE - PROFESSIONAL FEES	18,700.22

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EFT8493	05/12/2019	Robert Wiles	R WILES - REIMBURSEMENT - GRAFFITI REMOVAL CLEANING ITEMS	52.90
EFT8494	05/12/2019	Aerodrome Management Services Pty Ltd	AERODROME MANAGMENT COMPLIANCE OFFICER - NOVEMBER 2019	2,736.25
EFT8495	05/12/2019	Bunnings Group Ltd (Australia)	HARDWARE - AERODROME, MOONLIGHT HALL BUILDING MAINTENANCE	604.05
EFT8496	05/12/2019	BOC Gases Australia Limited	CONTAINER BOTTLE RENTAL - NOVEMBER 2019	85.06
EFT8497	05/12/2019	GHD Pty Ltd	WILUNA AIRPORT RENOVATION CONCEPT PLAN - PROGRESS CLAIM 1	19,687.14
EFT8498	05/12/2019	Goodwork Holdings Pty Ltd	GRADING ON GRANITE PEAK - LAKE VIOLET ROAD	44,275.00
EFT8499	05/12/2019	The trustee for Gargoyle Trust t/a G.M.R Supplies	WATER PUMP AND FILTERS FOR DEPOT ICE MACHINE	1,171.50
EFT8500	05/12/2019	Elite Electrical Contracting Pty Ltd	ANNUAL BACK FLOW VALVE TESTS, TEST AND CERTIFY - SHIRE ADMIN OFFICE	227.49
EFT8501	05/12/2019	River Blue Holdings	CATERING - 20 COOKED CHICKENS & GRAVY FOR COMMUNITY CHRISTMAS PARTY	570.00
EFT8502	05/12/2019	Belgravia Health & Leisure Group Pty Ltd	DECEMBER 2019 POOL MANAGMENT FEES	32,088.13
EFT8503	05/12/2019	Fourier Technologies	SYSTEM MAINTENANCE AND ADMINISTRATION, DESKTOP SUPPORT SERVICES	2,677.08
EFT8504	06/12/2019	ARTIST-Stacey Petterson	ARTIST SALES - 30 X 30CM CANVAS - BUSH TUCKER	46.80
EFT8505	06/12/2019	ARTIST-Roberta May Abbott	ARTIST SALES - 24 X 24CM CANVAS - WILDFLOWERS	43.20
EFT8506	06/12/2019	Shire of Wiluna -Sales Commission 28%	COMMISSION	35.00
EFT8509	16/12/2019	Australia Post	POSTAGE COSTS FOR NOVEMBER 2019	145.66
EFT8511	16/12/2019	Greenfield Technical Services	PREPARATION OF TENDER DOCUMENTS - RURAL ROADS	9,311.50
EFT8512	16/12/2019	Red Dot Stores	COMMUNITY CHRISTMAS PARTY - LOLLIES	210.00
EFT8513	16/12/2019	Conway Highbury	CARAVAN PARK - FUNDING OPPORTUNITIES	825.00
EFT8514	16/12/2019	Incite Security Pty Ltd	ACCESS CARD CHANGED - STAFF TRAINING ROOM HIRE	121.00
EFT8515	16/12/2019	Kott Gunning Lawyers	PROFESSIONAL ADVISE - SHIRE ROAD ISSUES	3,080.00
EFT8517	16/12/2019	Outback Grave Markers Inc	DONATION FOR OPERATIONAL EQUIPMENT	5,000.00

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EFT8518	16/12/2019	Lena Long (councillor)	ORDINARY COUNCIL MEETING - DECEMBER 2019	909.17
EFT8519	16/12/2019	James Peter Quadrio (shire president)	ORDINARY COUNCIL MEETING - DECEMBER 2019	3,551.36
EFT8520	16/12/2019	Norma Ward (councillor)	ORDINARY COUNCIL MEETING - DECEMBER 2019	1,077.49
EFT8521	16/12/2019	Peter Grundy (Deputy president)	ORDINARY COUNCIL MEETING - DECEMBER 2019	1,323.00
EFT8522	16/12/2019	Cr Ane Koroicure	ORDINARY COUNCIL MEETING - DECEMBER 2019	909.17
EFT8523	16/12/2019	Cr Tim Carmody	ORDINARY COUNCIL MEETING - DECEMBER 2019	1,483.43
EFT8524	16/12/2019	Cr Brodie Sawyer	ORDINARY COUNCIL MEETING - DECEMBER 2019	1,146.79
EFT8525	16/12/2019	Metal Artwork Creations	STAFF & COUNCILLOR MAGNETIC BADGES	242.55
EFT8526	16/12/2019	Office National Kalgoorlie	PRINTING & STATIONARY - ADMIN AND ARTS	1,722.46
EFT8527	16/12/2019	Goodwork Holdings Pty Ltd	MAINTENANCE GRADING - WONGAWOL ROAD	21,848.75
EFT8528	16/12/2019	Environmental Health & Building Services	CONSULTING - HEALTH AND BUILDING SERVICES	3,436.40
EFT8529	16/12/2019	Elite Electrical Contracting Pty Ltd	46 LENORD ST - REPAIR FAULTY SATALITE DISH	715.00
EFT8530	16/12/2019	Pack & Send Fremantle	PACK AND FREIGHT EAGLE/ECHIDNA IN GLASS CASE	1,564.00
EFT8531	16/12/2019	Reece Australia	PUMPS FOR FIRE STATION AND SWIMMING POOL	1,609.53
EFT8532	16/12/2019	Clearshield Security Pty Ltd	ALUMINIUM SLIDING GLASS DOORS - 4/30 SCOTIA STREET	2,552.00
EFT8536	16/12/2019	Horizon Power	ELECTRICITY - ADMINISTRATION BUILDING AND ADMIN UNITS	3,172.52
EFT8537	16/12/2019	Tradelink Industrial Supplies	RETICULATION SUPPLIES - SWIMMING POOL / OVAL	2,818.53
EFT8538	19/12/2019	Wiluna Traders	CATERING - AIRPORT GROUP	325.56
EFT8539	19/12/2019	McMahon Burnett Transport	FREIGHT - COMMUNITY CHRISTMAS PARTY	137.04
EFT8540	19/12/2019	Bunnings Group Ltd (Australia)	CDP ART WORK PROGRAM	662.20
EFT8542	19/12/2019	Australian Communications and Media Authority	ACMA - LICENCE RENEWAL	180.00

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EFT8543	19/12/2019	Elite Electrical Contracting Pty Ltd	TEST AND TAG ELECTRICAL AT ALL SHIRE OF WILUNA BUILDINGS	3,722.40
EFT8544	19/12/2019	TenderkLink (Dun and Bradstreet Australia Pty)	PUBLIC TENDER - RFT2019-08 RUAL ROAD CONSTRUCTION	172.70
EFT8545	19/12/2019	Tradelink Industrial Supplies	RETICULATION SUPPLIES FOR TOWN WATER RETIC AND BORES	801.56
EFT8546	19/12/2019	Office National Kalgoorlie	RAPID WORKER LOCKABLE CUPBOARD FOR ADMIN OFFICE	490.82
EFT8547	19/12/2019	Goodwork Holdings Pty Ltd	ROADS MAINTENANCE GRADING - VARIOUS ROADS	44,272.25
EFT8548	19/12/2019	Marketforce	ADVERTISING - TENDER NOTICE RURAL ROADS CONSTRUCTION	464.75
EFT8549	19/12/2019	Direct Trades Supply Pty Ltd	PAINT SPRAYER AND ACCESSORIES FOR MAINTENANCE OF SHIRE ASSETTS	5,099.51
EFT8550	19/12/2019	Olsen Warren Keith	REIMBURSEMENT ACCOMODATION - PERTH	1,700.00
EFT8551	19/12/2019	Meekatharra Corner Store	SUPPLY OF TYRES FOR SHIRE PLANT - P046, P114	1,210.00
EFT8552	19/12/2019	Precision Laser Systems	LEVELLING LASER CLX700 DUAL GRADE	4,950.00
EFT8553	19/12/2019	WALGA	SHORT COURSE - LAURA LITEK - RATES IN LOCAL GOVERNMENT	1,045.00
EFT8554	19/12/2019	Teakle & Lalor	WILUNA SHIRE OFFICES CARPORT AND LANDSCAPING PLANS	5,302.00
EFT8555	19/12/2019	JIVE MEDIA SOLUTIONS	WEBSITE CONTENT MANAGEMENT	285.00
EFT8556	19/12/2019	Glenn Cummings	REIMBURSEMENT CATERING - SHIRE CHRISTMAS PARTY	400.25
EFT8557	19/12/2019	AVDATA AUSTRALIA (refer 227 for Nov2012-Sep2018 data)	WILUNA AERODROME FEES AND CHARGES	985.88
EFT8558	19/12/2019	Satellite Television & Radio Australia	SUPPLY AND INSTALL FM RADIO SERVICE - 50% DEPOSIT	22,715.00
EFT8559	19/12/2019	Vanguard Press	WAREHOUSING AND TRANSPORT FEES - BROCHURES	66.55
EFT8560	19/12/2019	Pest A Kill WA	PEST MANAGEMENT SERVICES - WILUNA SHIRE PROPERTIES	8,277.50
EFT8561	19/12/2019	Landgate	MONTHLY MINING TENEMENTS UPDATE	72.00
EFT8562	19/12/2019	McMahon Burnett Transport	FREIGHT FROM BUNNINGS KALGOOLIE	1,020.42
EFT8563	19/12/2019	Tradelink Industrial Supplies	FLUSH VALVE FOR ADMIN OFFICE URINALS	1,354.09

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EFT8564	19/12/2019	Johns Building Supplies Pty Ltd	HARDWARE SUPPLIES FOR CEMETERY IMPROVEMENTS	455.81
EFT8565	19/12/2019	Ausquest Ltd	Rates refund for assessment A2535 LOT E69/03572 MINING TENEMENT WILUNA WA 6646 - Due to Tenement Deaths	547.24
EFT8566	19/12/2019	River Blue Holdings	CATERING FOR COUNCIL MEETING 18.12.19	270.00
EFT8567	19/12/2019	Incite Security Pty Ltd	SECURITY REMOTE LOGIN AND ACCESS CONTROL CHANGES	121.00
EFT8568	19/12/2019	Fourier Technologies	WIRLESS CONNECTIONS INSTALLED TO OVAL, DEPOT AND STAFF HOUSING	39,179.89
EFT8569	19/12/2019	Titanium Services Pty Ltd	DEPOSIT TO RELEASE PLANS FOR DEPOT SHED	9,370.00
EFT8570	19/12/2019	WA Electoral Commission	Expenses for 2019 Local Government Election October 2019	12,113.46
EFT8571	19/12/2019	Phoenix Steel Sales Pty Ltd	SUPPLY AND DELIVERY OF STREET FURNITURE AS PER TENDER 2019-03	98,472.00
EFT8572	19/12/2019	Global Scaffold	SCAFFOLDING - 3M TOWER & 2.5M TOWER	6,151.20
DD5368.1	06/12/2019	LGIA Super	SUPERANNUATION CONTRIBUTIONS	1,406.25
DD5368.2	06/12/2019	BT Super for Life	SUPERANNUATION CONTRIBUTIONS	1,263.74
DD5368.3	06/12/2019	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	562.51
DD5368.4	06/12/2019	Australian Super	SUPERANNUATION CONTRIBUTIONS	687.40
DD5368.5	06/12/2019	Colonial First State-First Choice Superannuation Trust	SUPERANNUATION CONTRIBUTIONS	1,609.63
DD5368.6	06/12/2019	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	2,758.42
DD5368.7	06/12/2019	Sunsuper Fund	SUPERANNUATION CONTRIBUTIONS	626.92
DD5368.8	06/12/2019	Cbus	SUPERANNUATION CONTRIBUTIONS	200.96
DD5380.1	12/12/2019	Horizon Power	ELECTRICITY FOR VARIOUS SHIRE PROPERTIES	7,131.64
DD5380.2	13/12/2019	Horizon Power	ELECTRICITY FOR VARIOUS SHIRE PROPERTIES	5,233.22
DD5402.1	20/12/2019	LGIA Super	SUPERANNUATION CONTRIBUTIONS	1,406.25
DD5402.2	20/12/2019	BT Super for Life	SUPERANNUATION CONTRIBUTIONS	1,246.93

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DD5402.3	20/12/2019	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	562.51
DD5402.4	20/12/2019	Australian Super	SUPERANNUATION CONTRIBUTIONS	889.32
DD5402.5	20/12/2019	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	2,836.30
DD5402.6	20/12/2019	Colonial First State-First Choice Superannuation Trust	SUPERANNUATION CONTRIBUTIONS	1,455.76
DD5402.7	20/12/2019	Sunsuper Fund	SUPERANNUATION CONTRIBUTIONS	559.90
DD5402.8	20/12/2019	Cbus	SUPERANNUATION CONTRIBUTIONS	200.96
DD5403.1	18/12/2019	Horizon Power	ELECTRICITY CHARGES - 114 SCOTIA STREET	219.38
DD5403.2	18/12/2019	Telstra Corporation	PHONE ACCOUNT - WILUNA SHIRE ADMINISTRATION	1,180.40
DD5403.3	20/12/2019	Pivotel	SATILLITE TELEPHONE - FIRE BRIGADE	30.00
DD5403.4	18/12/2019	Water Corporation	COMMUNITY STANDPIPE AT 28 SCOTIA STREET, WILUNA	23.04
DD5403.5	20/12/2019	Telstra Corporation	ADMIN MOBILE - DATA	150.00
DD5448.1	16/12/2019	3E Advantage Pty Limited	PHOTOCOPIER CONTRACT 01/11/19 to 30/11/19	2,754.61
DD5452.1	30/12/2019	BP Australia Pty Ltd	BP FUEL CARD ACCOUNT 01/11/19 to 30/11/19	409.62

TOTAL = \$ 694,489.10

Appendix 9.2.4

*List of Account Paid by Authority
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Chq/EFT	Date	Name	Description	Amount
44	02/01/2020	Commonwealth Bank Of Australia	BANK FEES & CHARGES	\$ 191.39
44	15/01/2020	Commonwealth Bank Of Australia	BANK FEES & CHARGES	\$ 451.71
44	23/01/2020	Clicksuper	Direct Debit Fee	\$ 5.39
EFT8573	08/01/2020	Environmental Industries Pty Ltd	STAGE 1 - WOTTON STREET REVITALISATION - CLAIM 4	\$ 202,536.29
EFT8574	08/01/2020	Wiluna Traders	CATERING - STAFF AND COUNCILLORS CHRISTMAS PARTY	\$ 264.19
EFT8575	08/01/2020	Australia Post	DECEMBER POSTAGE COSTS	\$ 216.84
EFT8576	08/01/2020	Railway Motel Pty Ltd	ACCOMODATION AND MEALS FOR TIM CARMODY - KALGOOLIE	\$ 443.00
EFT8577	08/01/2020	Wang & Wu Family Trust	COMMUNITY CHRISTMAS PARTY ENTERTAINMENT	\$ 1,500.00
EFT8578	14/01/2020	Bunnings Group Ltd (Australia)	WILUNA COMMUNITY PROPERTIES IMPROVEMENTS, GYM, ADMIN, AIRPORT, CEMENTRY	\$ 900.41
EFT8579	14/01/2020	Elite Electrical Contracting Pty Ltd	INSPECTION OF CABLES & CONDUIT AT WILUNA POOL DISCONNECT SOLAR HOT WATER SYSTEM 4/30 SCOTIA ST	\$ 909.15
EFT8580	14/01/2020	WINC Australia Pty Ltd	ADMINISTRATION STATIONARY	\$ 950.64
EFT8581	14/01/2020	Incite Security Pty Ltd	REMOTE LOGINS - RESET AUTOMATIC DOOR FOR CHRISTMAS CLOSURE	\$ 472.00
EFT8582	14/01/2020	Stratco (WA) Pty Ltd	U5/30 SCOTIA STREET - BUILDING MAINTENANCE HARDWARE	\$ 2,184.09
EFT8583	16/01/2020	Lena Long (councillor)	ARTIST SALES - 60 X 60CM CANVAS - BUSH TUCKER	\$ 360.00
EFT8584	16/01/2020	ARTIST-Donavon Gilbert	ARTIST SALES - 91 X 150CM CANVAS - NORTH POOL	\$ 720.00
EFT8585	16/01/2020	ARTIST-Kitty Richards	ARTIST SALES - 30 X 30CM CANVAS - BOWANOO ROCK HOLE	\$ 64.80

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Chq/EFT	Date	Name	Description	Amount
EFT8586	16/01/2020	ARTIST-Marcia Vicky Ashwin	ARTIST SALES - 135 X 76 CANVAS - TWO RAINBOW SERENTS	\$ 3,672.00
EFT8587	16/01/2020	Shire of Wiluna -Sales Commission 28%	COMMISSION ON ARTIST SALES	\$ 1,873.20
EFT8588	17/01/2020	ARTIST-Tracey Latu Kuli Kefu	ARTIST SALES - TRACEY LATI KEFU 10-477-3/8 HUNTING MALLEE FOWL 22540/3362 \$90@72% 16/9	\$ 64.80
EFT8589	17/01/2020	Iszac Rowe	REFUND DEPOSIT FOR GYM KEY	\$ 100.00
EFT8590	17/01/2020	Snap Kalgoorlie	WORKSHOP - PRESTART BOOKS	\$ 1,174.36
EFT8591	17/01/2020	BOC Gases Australia Limited	BOC - CONTAINER RENTAL	\$ 87.90
EFT8592	17/01/2020	Elite Electrical Contracting Pty Ltd	SERVICING SHIRE AIRCONDITONER UNITS - 133 IN TOTAL WORKS ON NEW COMMUNITY STANDPIPE	\$ 11,858.58
EFT8593	17/01/2020	WA Contract Ranger Services Pty Ltd	RANGER SERVICES - DECEMBER 2019	\$ 5,282.75
EFT8594	17/01/2020	Protech Solutions WA P/L	3 MONTHLY INTERNET SUPPLY OCTOBER TO DECEMBER 2019	\$ 16,170.00
EFT8595	17/01/2020	Robert Wiles	REIMBURSEMENT OF FUEL & BUILDING MATERIALS	\$ 443.29
EFT8596	17/01/2020	Beyond Tools	BUILDING IMPROVEMENTS - GYM, SINGLE QUARTERS, CEMENTERY, U5/30 SCOTIA ST	\$ 3,023.25
EFT8597	17/01/2020	Stanco Brass Hardware	CABIN HOOKS FOR ADMINISTRATION BUILDING	\$ 1,029.60
EFT8598	17/01/2020	Lena Long (councillor)	COUNCILLOR ALLOWANCE	\$ 909.17
EFT8599	17/01/2020	James Peter Quadrio (shire president)	PRESIDENTS ALLOWANCE	\$ 3,155.32
EFT8600	17/01/2020	Norma Ward (councillor)	COUNCILLOR ALLOWANCE	\$ 909.17
EFT8601	17/01/2020	Peter Grundy (Deputy president)	COUNCILLOR ALLOWANCE	\$ 1,323.00

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Chq/EFT	Date	Name	Description	Amount
EFT8602	17/01/2020	Cr Ane Koroicure	COUNCILLOR ALLOWANCE	\$ 909.17
EFT8603	17/01/2020	Cr Tim Carmody	COUNCILLOR ALLOWANCE	\$ 909.17
EFT8604	17/01/2020	Cr Brodie Sawyer	COUNCILLOR ALLOWANCE	\$ 909.17
EFT8605	17/01/2020	Wiluna Traders	STAFF AND COUNCILLORS CHRISTMAS GIFTS	\$ 1,622.55
EFT8606	17/01/2020	Office National Kalgoorlie	FREIGHT ON SALES - WHITEBOARD	\$ 186.78
EFT8607	17/01/2020	TITAN AUSTRALIA PTY LTD	P116 TYRES, P109A TYRES	\$ 1,639.00
EFT8608	17/01/2020	Shire of Leonora	TOURISIM MEMBERS COST SHARING - REGIONAL MAPS	\$ 1,405.80
EFT8609	17/01/2020	WINC Australia Pty Ltd	BUBBLE WRAP - ART CENTRE	\$ 175.60
EFT8610	17/01/2020	Essential Labour Solutions Pty Ltd	P086A - FIX ELECTRICAL ISSUES ON TRUCK PLUS TRAVEL	\$ 1,756.70
EFT8611	17/01/2020	Fourier Technologies	MICROSOFT OFFICE 365 LICENCES	\$ 1,714.14
EFT8612	17/01/2020	JIVE MEDIA SOLUTIONS	WEBSITE SYSTEM MAINTENANCE	\$ 285.00
EFT8613	17/01/2020	Kott Gunning Lawyers	GOODWORK HOLDING - NOTICE OF DISPUTE	\$ 5,746.51
EFT8614	17/01/2020	AVDATA AUSTRALIA	AERODROME MANAGEMENT FEES	\$ 1,174.90
EFT8615	17/01/2020	Vanguard Press	BROUCHER WAREHOUSING FEES	\$ 66.55
EFT8616	17/01/2020	Reece Australia	YOUTH CENTRE UPGRADE - PLUMBING EQUIPMENT	\$ 810.45
EFT8617	21/01/2020	Commonwealth Bank Of Australia	CEO & DCEO CREDIT CARD - DECEMBER 2019	\$ 5,448.99

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Chq/EFT	Date	Name	Description	Amount
EFT8618	23/01/2020	Wiluna Traders	SPECIAL COUNCILLORS MEETING - CATERING	\$ 109.72
EFT8619	23/01/2020	McMahon Burnett Transport	FREIGHT - GLOBAL SCAFFOLDING	\$ 1,976.76
EFT8620	23/01/2020	James Peter Quadrio (shire president)	SPECIAL COUNCILLORS MEETING - TRAVEL EXPENSES	\$ 396.04
EFT8621	23/01/2020	Norma Ward (councillor)	SPECIAL COUNCILLORS MEETING - TRAVEL EXPENSES	\$ 168.32
EFT8622	23/01/2020	Fire Rescue Safety Australia Pty Ltd	FIRE BOOTS - FIRE BRIGADE	\$ 295.90
EFT8623	23/01/2020	Farmer Jacks	RETICULATION SUPPLIES - DISCOVERY CENTRE	\$ 234.75
EFT8624	23/01/2020	Eagle Petroleum (WA) Pty Ltd	BULK FUEL DELIVERY	\$ 24,776.00
EFT8625	24/01/2020	ARTIST-Marjorie Wongawol	ARTIST SALES - BUSH TUCKER - STATE LIBRARY	\$ 576.00
EFT8626	24/01/2020	ARTIST-Debbie Wongawol	ARTIST SALES - WILDFLOWER ON THE CANNING STOCK ROUTE - STATE LIBRARY	\$ 1,764.00
EFT8627	24/01/2020	Shire of Wiluna -Sales Commission 28%	COMMISSION ON ARTIST SALES	\$ 910.00
EFT8628	24/01/2020	Wiluna Traders	DEPOT - CLEANING ITEMS	\$ 59.99
EFT8629	24/01/2020	Aerodrome Management Services Pty Ltd	December 2019 - AERODROME MANAGEMENT	\$ 4,021.88
EFT8630	24/01/2020	SGS Australia Pty Ltd	SOIL TESTING - SHIRE OF WILUNA CARAVAN PARK	\$ 1,138.67
EFT8631	24/01/2020	Keith Anderson	PREPARATION OF ANNUAL FINANCIAL STATEMENTS AND ASSIST WITH AUDIT QUERIES	\$ 7,110.00
EFT8632	24/01/2020	AMPAC Debt Recovery	LEGAL COSTS - DEBT RECOVERY FEES (RECOVERABLE)	\$ 7,425.00
EFT8633	24/01/2020	Cater Care Services Pty Ltd	CATERING - COUNCILLORS AND STAFF CHRISTMAS PARTY	\$ 1,193.50

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Chq/EFT	Date	Name	Description	Amount
EFT8634	24/01/2020	Reece Australia	PLUMBING MAINTENACE - U3/30 SCOTIA STREET	\$ 185.12
EFT8635	24/01/2020	Wiluna Plumbing Contractors	21 LENNON STREET - REMOVE OLD SINK HOB AND INSTALL NEW	\$ 214.50
EFT8636	24/01/2020	Cr Brodie Sawyer	SPECIAL COUNCILLORS MEETING - TRAVEL EXPENCES	\$ 237.62
EFT8637	30/01/2020	GHD Pty Ltd	FINAL PROGRESS CLAIM - AIRPORT CONCEPT PLAN	\$ 2,187.46
EFT8638	30/01/2020	Elite Electrical Contracting Pty Ltd	REPLACE PRESSURE SWITCH ON COMPRESSOR	\$ 255.75
EFT8639	30/01/2020	Teakle & Lalor	PROPOSED CARAVAN PARK - 95% COMPLETE TENDER DOCUMENTS	\$ 34,431.65
EFT8640	30/01/2020	Conway Highbury	CONSULTANCY - CARAVAN PARK FUNDING	\$ 2,475.00
EFT8641	30/01/2020	Belgravia Health & Leisure Group Pty Ltd	WILUNA SWIMMING POOL MANAGEMENT - JANUARY 2020	\$ 36,187.86
EFT8642	30/01/2020	WA Contract Ranger Services Pty Ltd	RANGER SERVICES FOR JANUARY 2020	\$ 6,030.75
EFT8643	30/01/2020	Fourier Technologies	IT SYSTEM MAINTENANCE AND ADMINISTRATION	\$ 2,677.08
EFT8644	30/01/2020	Kott Gunning Lawyers	PREPARATION OF LEASE 47/49 WOTTON STREET - TO SALT LAKE POTASH	\$ 2,917.64
EFT8645	30/01/2020	Trans Tasman Media Pty Ltd	FULL PAGE ADVERTISING - SKIPPER INFLIGHT PUBLICATION	\$ 1,320.00
EFT8646	30/01/2020	Workforce Road Services	INSTALLATION OF PAVEMENT MARKINGS WOTTON ST - COMMUNITY GAMES	\$ 29,425.00
EFT8647	30/01/2020	Wiluna Traders	CDP ART GALLERY CATERING	\$ 763.00
EFT8648	30/01/2020	Environmental Health & Building Services	BUILDING & HEALTH CONSULTING ADMINISTRATION	\$ 3,388.00
EFT8649	30/01/2020	Red Earth Marketing	2019/2020 CO-OP TOURISM SERVICES CONTRIBUTIONS	\$ 6,850.00

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Chq/EFT	Date	Name	Description	Amount
EFT8650	30/01/2020	Warren Olsen	CAR PARKING FEE WHILST ATTENDING INTERVIEW WITH DOLG INVESTIGATORS	\$ 36.45
EFT8651	30/01/2020	Essential Labour Solutions Pty Ltd	SUPPLY AND FIT CLUTCH KIT - ISUZU DUAL CAB TRUCK	\$ 4,799.92
EFT8652	30/01/2020	Steve Tweedie	TRAINING FOR ELECTED COUNCIL MEMBERS	\$ 6,142.41
EFT8653	30/01/2020	Horizon Power (Regional Power Corporation)	WILUNA CARAVAN PARK - ELECTRICAL DESIGN AND UPGRADE DETAILS	\$ 6,195.00
EFT8654	31/01/2020	ARTIST-Kitty Richards	ARTIST SALES - 30 X 30 BUBBLE WALL	\$ 165.60
EFT8655	31/01/2020	ARTIST-Debbie Wongawol	ARTIST SALES - 60 X 60 CM CANVAS - THE SEVEN SISTERS - A DREAMTIME STORY	\$ 360.00
EFT8656	31/01/2020	ARTIST-Chantelle Marie Tressidder	ARTIST SALES - 30 X 30 CM CANVAS - WILDFLOWERS	\$ 180.00
EFT8657	31/01/2020	Shire of Wiluna -Sales Commission 28%	COMMISSION ON ARTIST SALES	\$ 274.40
EFT8658	31/01/2020	Railway Motel Pty Ltd	ACCOMMODATION AND MEAL FOR CR QUADRIO 29-30 JAN 2020 - GVROC MEETING ESPERANCE	\$ 162.00
EFT8659	31/01/2020	T-Quip Pty Ltd	REPLACEMENT FILTERS AND BROOMS FOR PLANT P103A (STREET - SWEEPER)	\$ 2,077.35
EFT8660	31/01/2020	JIVE MEDIA SOLUTIONS	WEBSITE HOSTING - ART GALLERY - 1 MONTH	\$ 199.00
EFT8661	31/01/2020	Martine Perret Photographer trading as Hartine Perret	23 x NGALA WONGGA BOOKS BY MARTINE PERRET TO BE SOLD AT ART GALLERY	\$ 885.50
DD5433.1	03/01/2020	LGIA Super	SUPERANNUATION CONTRIBUTIONS	\$ 1,406.25
DD5433.2	03/01/2020	Sunsuper Fund	SUPERANNUATION CONTRIBUTIONS	\$ 492.91
DD5433.3	03/01/2020	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$ 506.26
DD5433.4	03/01/2020	Australian Super	SUPERANNUATION CONTRIBUTIONS	\$ 466.70

List of Account Paid by Authority
1st January 2020 to 31st January 2020

Chq/EFT	Date	Name	Description	Amount
DD5433.5	03/01/2020	Colonial First State-First Choice Superannuation Trust	SUPERANNUATION CONTRIBUTIONS	\$ 1,489.63
DD5433.6	03/01/2020	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	\$ 2,680.73
DD5433.7	03/01/2020	BT Super for Life	SUPERANNUATION CONTRIBUTIONS	\$ 800.68
DD5433.8	03/01/2020	Cbus	SUPERANNUATION CONTRIBUTIONS	\$ 60.29
DD5438.1	17/01/2020	Horizon Power	ELECTRICITY CHARGES FOR VARIOUS SHIRE PROPERTIES	\$ 16,530.73
DD5438.2	17/01/2020	Telstra Corporation	MOBILE PHONE AND ADMINISTRATION TELEPHONE CHARGES DECEMBER 2019	\$ 1,496.31
DD5454.1	17/01/2020	LGIA Super	SUPERANNUATION CONTRIBUTIONS	\$ 1,406.25
DD5454.2	17/01/2020	BT Super for Life	SUPERANNUATION CONTRIBUTIONS	\$ 1,246.93
DD5454.3	17/01/2020	HOSTPLUS	SUPERANNUATION CONTRIBUTIONS	\$ 133.22
DD5454.4	17/01/2020	Australian Super	SUPERANNUATION CONTRIBUTIONS	\$ 805.86
DD5454.5	17/01/2020	Colonial First State-First Choice Superannuation Trust	SUPERANNUATION CONTRIBUTIONS	\$ 1,609.63
DD5454.6	17/01/2020	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	\$ 2,667.20
DD5454.7	17/01/2020	Sunsuper Fund	SUPERANNUATION CONTRIBUTIONS	\$ 667.12
DD5454.8	17/01/2020	Cbus	SUPERANNUATION CONTRIBUTIONS	\$ 200.96
DD5463.1	23/01/2020	Water Corporation	WATER CONSUMPTION AND SERVICE CHARGES ON VARIOUS SHIRE PROPERTIES	\$ 7,257.87
DD5463.3	24/01/2020	Telstra Corporation	MOBILE SATELLITE PHONES - DECEMBER 2019	\$ 360.00

List of Account Paid by Authority
1st January 2020 to 31st January 2020

Chq/EFT	Date	Name	Description	Amount
DD5470.1	24/01/2020	Telstra Corporation	TELSTRA - SATELLITE MOBILE PHONES	\$ 150.00
DD5488.1	29/01/2020	Commonwealth Bank Of Australia	CEO & DCEO CREDIT CARD - JANUARY 2020	\$ 9,648.07
DD5492.1	16/01/2020	Western Australian Treasury Corporation	LOAN 5 - STREET SCAPE REPAYMENT JAN2020	\$ 11,524.36
DD5494.1	21/01/2020	BP Australia Pty Ltd	FUEL PURCHASES 01/12/19 to 31/12/19	\$ 114.83
DD5494.2	15/01/2020	3E Advantage Pty Limited	PHOTOCOPIER CONTRACT 01/12/19 to 31/12/19	\$ 2,520.77
DD5496.1	23/01/2020	Western Australian Treasury Corporation	WATC Loans Accrued Guarantee Fee at 31/12/19	\$ 12,908.23
DD5500.1	31/01/2020	LGIA Super	SUPERANNUATION CONTRIBUTIONS	\$ 1,448.26
DD5500.2	31/01/2020	Australian Super	SUPERANNUATION CONTRIBUTIONS	\$ 867.03
DD5500.3	31/01/2020	Colonial First State-First Choice Superannuation Trust	SUPERANNUATION CONTRIBUTIONS	\$ 1,703.03
DD5500.4	31/01/2020	WA Local Government Superannuation Plan	SUPERANNUATION CONTRIBUTIONS	\$ 2,788.83
DD5500.5	31/01/2020	Sunsuper Fund	SUPERANNUATION CONTRIBUTIONS	\$ 559.90
DD5500.6	31/01/2020	BT Super for Life	SUPERANNUATION CONTRIBUTIONS	\$ 1,372.64
DD5500.7	31/01/2020	Cbus	SUPERANNUATION CONTRIBUTIONS	\$ 216.67

TOTAL PAYMENTS FOR JANUARY = \$ 579,295.51

Appendix 9.2.5

Shire of Wiluna INVESTMENT REGISTER as at 31 December 2019

Shire of Wiluna INVESTMENT RECORD						Period as at 31 December 2019				
						Investments Movement				
Account or Contract note	Type	Institution	Term Days	Yield	Maturity	Balance B/fwd	Transfers In	Actual Interest	Transfers Out	Closing Balance
Municipal Account Investments										
38053009	Cash Deposit Acct	CBA	n/a	0.70%	n/a	520,293	343,000		759,000	104,293
3001771	MM Deposit Account	Bankwest	n/a	0.95%	n/a	1,001,438	0	782	0	1,002,220
041403	Fixed Term Deposit	NAB	91	1.63%	02-Dec-19	800,000	500,000	3,251	803,251	0
041824	Fixed Term Deposit	ME Bank	121	1.65%	17-Jan-20	1,000,000				1,000,000
041886	Fixed Term Deposit	Macquarie	133	1.70%	03-Feb-20	900,000				900,000
042615	Fixed Term Deposit	MyState	90	1.70%	03-Feb-20	1,000,000				1,000,000
043122	Fixed Term Deposit	MyState	63	1.35%	03-Feb-20					500,000
4875532	Fixed Term Deposit	Bankwest	159	1.55%	03-Mar-20	1,000,000				1,000,000
041964	Fixed Term Deposit	Westpac	190	1.40%	02-Apr-20	1,000,000				1,000,000
50834	Fixed Term Deposit	IMB Bank	213	1.50%	01-May-20	750,000				750,000
Reserve Account Investments										
38138607	Reserve Cash Deposit Acct	CBA	n/a	0.95%	n/a	167,862	8,137		0	175,999
50540	Fixed Term Deposit	IMB Bank	132	1.80%	03-Dec-19	1,250,000	250,000 1,000,000	8,137	1,258,137	0
040709	Fixed Term Deposit	NAB	177	1.85%	17-Jan-20	1,200,000				1,200,000
040969	Fixed Term Deposit	Rural Bank	186	1.75%	03-Feb-20	1,305,724				1,305,724
041523	Fixed Term Deposit	Macquarie	181	1.80%	03-Mar-20	1,100,000				1,100,000
042096	Fixed Term Deposit	ME Bank	177	1.60%	02-Apr-20	906,672				906,672
042612	Fixed Term Deposit	BoQ	210	1.55%	02-Jun-20	500,000				500,000
51130	Fixed Term Deposit	IMB Bank	182	1.55%	02-Jun-20					250,000
51129	Fixed Term Deposit	IMB Bank	211	1.55%	01-Jul-20					1,000,000
Total Investments						14,401,989	2,101,137	12,170	2,820,388	13,694,908
Represented By:						Percentage of Total				
L072300	Reserve - Airport			19.44%		1,178,392		1,582		1,179,974
L072100	Reserve - Asset Replacement			48.52%		2,940,659		3,948		2,944,607
L072200	Reserve - Computer			1.81%		109,629		147		109,776
L072400	Reserve - Leave			3.05%		184,868		248		185,116
L072500	Reserve - Wiluna Telecentre			0.28%		17,222		23		17,245
L072505	Reserve - Caravan Park			5.76%		349,005		469		349,474
L072506	Reserve - Canning-Gunbarrel Discovery Centre			2.05%		123,986		166		124,152
L072507	Reserve - Unspent Grants			Not Applicable		185,304				185,304
L072508	Reserve - Community Development			7.69%		466,062		626		466,688
L072509	Reserve - Public Infrastructure			0.00%		0		0		0
L072510	Reserve - Plant			11.40%		691,162		928		692,090
L072511	Reserve - Retentions			Not Applicable		183,968				183,968
L072512	Reserve - Shop			0.00%		0		0		0
Sub Total Reserves				100.00%		6,430,258	0	8,137	0	6,438,395
						6,450,000	500,000	3,251	803,251	6,150,000
						1,521,731	343,000	782	759,000	1,106,513
Sub Total Non-Reserves						7,971,731	843,000	4,033	1,562,251	7,256,513
Total Funds Invested						14,401,989	843,000	12,170	1,562,251	13,694,908

Appendix 9.2.6

Shire of Wiluna INVESTMENT REGISTER as at 31 January 2020

						Investments Movement				
Account or Contract note	Type	Institution	Term Days	Yield	Maturity	Balance B/fwd	Transfers In	Actual Interest	Transfers Out	Closing Balance
<u>Municipal Account Investments</u>										
38053009	Cash Deposit Acct	CBA	n/a	0.70%	n/a	104,293	1,567,000	1,312	376,500	1,296,104
3001771	MM Deposit Account	Bankwest	n/a	0.95%	n/a	1,002,220	70,000	809	200,000	873,029
041824	Fixed Term Deposit	ME Bank	121	1.65%	17-Jan-20	1,000,000		5,470	1,005,470	0
041886	Fixed Term Deposit	Macquarie	133	1.70%	03-Feb-20	900,000				900,000
042615	Fixed Term Deposit	MyState	90	1.70%	03-Feb-20	1,000,000				1,000,000
043122	Fixed Term Deposit	MyState	63	1.35%	03-Feb-20	500,000				500,000
4875532	Fixed Term Deposit	Bankwest	159	1.55%	03-Mar-20	1,000,000				1,000,000
041964	Fixed Term Deposit	Westpac	190	1.40%	02-Apr-20	1,000,000				1,000,000
50834	Fixed Term Deposit	IMB Bank	213	1.50%	01-May-20	750,000				750,000
043940	Fixed Term Deposit	NAB	100	1.55%	01-May-20		1,000,000			1,000,000
044075	Fixed Term Deposit	NAB	93	1.55%	01-May-20		1,000,000			1,000,000
<u>Reserve Account Investments</u>										
38138607	Reserve Cash Deposit Acct	CBA	n/a	0.95%	n/a	175,999	10,765	225	63,746	123,244
040709	Fixed Term Deposit	NAB	177	1.85%	17-Jan-20	1,200,000		10,765	1,210,765	0
040969	Fixed Term Deposit	Rural Bank	186	1.75%	03-Feb-20	1,305,724				1,305,724
041523	Fixed Term Deposit	Macquarie	181	1.80%	03-Mar-20	1,100,000				1,100,000
042096	Fixed Term Deposit	ME Bank	177	1.60%	02-Apr-20	906,672				906,672
042612	Fixed Term Deposit	BoQ	210	1.55%	02-Jun-20	500,000				500,000
51130	Fixed Term Deposit	IMB Bank	182	1.55%	02-Jun-20	250,000				250,000
51129	Fixed Term Deposit	IMB Bank	211	1.55%	01-Jul-20	1,000,000				1,000,000
043845	Fixed Term Deposit	ME Bank	166	1.55%	01-Jul-20		200,000			200,000
043843	Fixed Term Deposit	ING	200	1.60%	04-Aug-20		1,000,000			1,000,000
Total Investments						13,694,908	4,847,765	18,581	2,856,481	15,704,773
Represented By:						Percentage of Total				
L072300	Reserve - Airport			19.44%		1,179,974		2,137		1,182,111
L072100	Reserve - Asset Replacement			48.52%		2,944,607		5,333		2,949,939
L072200	Reserve - Computer			1.81%		109,776		199		109,975
L072400	Reserve - Leave			3.05%		185,116		335		185,451
L072500	Reserve - Wiluna Telecentre			0.28%		17,245		31		17,276
L072505	Reserve - Caravan Park			5.76%		349,474		633		350,107
L072506	Reserve - Canning-Gunbarrel Discovery Centre			2.05%		124,152		225		124,377
L072507	Reserve - Unspent Grants			Not Applicable		185,304				185,304
L072508	Reserve - Community Development			7.69%		466,688		845		467,533
L072509	Reserve - Public Infrastructure			0.00%		0		0		0
L072510	Reserve - Plant			11.40%		692,090		1,253		693,343
L072511	Reserve - Retentions			Not Applicable		183,968			63,746	120,222
L072512	Reserve - Shop			0.00%		0		0		0
	Sub Total Reserves			100.00%		6,438,395	0	10,991	63,746	6,385,640
	Muni Fund Term Deposits					6,150,000	2,000,000	5,470	1,005,470	7,150,000
	Muni Fund Call Deposits					1,106,513	1,637,000	2,120	576,500	2,169,133
	Sub Total Non-Reserves					7,256,513	3,637,000	7,590	1,581,970	9,319,133
	Total Funds Invested					13,694,908	3,637,000	18,581	1,645,716	15,704,773

POLICY:	MEDIA STATEMENTS
POLICY NO:	1.9
SECTION:	GOVERNANCE
COUNCIL MEETING HELD & ADOPTED:	JUNE 2012
LAST REVIEWED:	27 MAY 2015 RESOLUTION 092/15
DATE OF NEXT REVIEW:	2019

Policy Objectives

- To provide a framework for Council and staff when liaising with the media and provide consistency of messages.
- The objective of all media liaison should be to promote the positive image of the Shire, to provide effective media communication with the community and to provide a mechanism for the role of Council as the 'entity' and individual Councillor's when requested to make media comment.
- The Shire aims to provide timely, accurate information to the community through the media and to be open and transparent in its operations.
- The value of the media to local government cannot be underestimated. This organisation should maintain a good working relationship with journalists and editors and endeavour to address media enquiries promptly.

Definitions:

Media is defined as all electronic and print media organisations including:

- Newspapers
- Television
- Radio
- Magazines
- Professional Journals
- Freelance Journalists
- News Websites
- Social Media

A media release is a document intended for the media to inform or promote any aspect or activity of the Shire.

Policy:

The Shire of Wiluna encourages the use of the media as part of their strategic plans to promote the efforts of the Shire of Wiluna.

The Chief Executive Officer is responsible for managing all media liaison to ensure maximum impact, enhanced presentation of photo opportunities, radio and television coverage.

Shire of Wiluna Policy Manual

Procedure:

Media Spokesperson

In accordance with the Local Government Act: the Shire President is the principal spokesperson for the Shire and Council. The Shire President may choose to delegate the commentary position to the Chief Executive Officer or Councillor.

It is acknowledged that the Chief Executive Officer will, when appropriate, be required to comment to the media regarding operational issues or matters of a general nature. When doing so, the Chief Executive Officer is not to offer Council view, attitude, stance or the like on any issue unless merely reporting a Council decision. The Chief Executive Officer will advise the Shire President of any comments made to the media to ensure a consistent, co-ordinated approach to media management is maintained at all times.

Media Releases

The principal method for the Shire to notify the media of events and activities is through a written media release. Staff are to complete a draft media release statement.

After a media release has been drafted it will proceed through the following approval process:

- 1 The Chief Executive Officer to check factual components, context, potential liability and strategic context;
- 2 The Shire President to have final approval
- 3 Copies of media releases to be emailed to Councillors for their information.

In the case of the media release reporting information about an event/activity taking place or that has taken place and/or where the subject material is for information only and is not expected to be one of a controversial nature, the Chief Executive Officer is authorised to give the final approval.

Media Enquiries

The response will depend on the inquiry. The response may be in the form of a formal media statement, supplying quotes via email, an organised media briefing or direct phone response.

Shire Staff

On occasion, media representatives may contact the Shire staff directly for comment. This is to be discouraged and all such queries are to be directed in the first instance to the Chief Executive Officer.

The Chief Executive Officer is the sole contact for all media enquiries and is responsible for co-ordinating all media contact. If media contacts a Shire officer directly, the officer must inform the journalist that it is Shire policy for the journalist to approach the Chief Executive Officer, who will then liaise with and/or refer to the Shire President.

Staff, ~~including~~ ^{other than} the Chief Executive Officer, are not authorised to give comments on behalf of the Shire to the media unless they are the contact on a media release or have been authorised by the Chief Executive Officer with the Shire President's permission.

If a staff member is approached to make a personal comment to the media ^{on a matter not related to the Shire} they need to ensure that no connection with the Shire is evident within the interview.

For example: staff expressing a personal view should not be wearing a Shire uniform or be filmed or photographed near a Shire building or vehicle.

Shire of Wiluna Policy Manual

make any comment related to the Shire or to

Staff members who use social media in their own free time, are not permitted to ^vappear to represent views of the Shire or to act as spokesperson on behalf of the Shire. Shire staff must use discretion and not post anything that could reasonably be seen to be associated with their role at the Shire of Wiluna and/or the Shire of Wiluna and/or bring about disrepute or embarrassment for the Shire. Staff may be deemed to be breaching the Council's adopted Code of Conduct if they act contrary to this requirement

Councillors

The Shire President is the principal spokesperson for the Shire and Council as expressed in the Local Government Act 1995 Councillors are not to express a Council view, attitude or stance on any issue without approval from the Shire President.

not related to the Shire

A Councillor's right to express a personal opinion on any issue of public interest ^vis recognised and it should always be made clear to the journalist that they are expressing a personal opinion.

Councillors should advise the Shire President of any comments made to the media to ensure a consistent, co-ordinated approach to media management is maintained at all times.

Councillors who use social media in their own free time, are not permitted to appear to represent views of the Shire or to act as spokesperson on behalf of the Shire. Councillors must use discretion and not post anything that could reasonably be seen to be associated with their role at the Shire of Wiluna and/or Shire of Wiluna and/or bring about disrepute or embarrassment for the Shire. Councillors may be deemed to be breaching the Council's adopted Code of Conduct if they act contrary to this requirement.

POLICY:	DOCUMENT EXECUTION
POLICY NO:	1.28
SECTION:	GOVERNANCE
COUNCIL MEETING HELD & ADOPTED:	28 OCTOBER 2017 RESOLUTION 170/17
DATE OF NEXT REVIEW:	2019

1. Pursuant to paragraph (2) of Part 19 of the *Shire of Wiluna Standing Orders Local Law* and subsection 9.49A (2) of the *Local Government Act 1995*, a general authority be given to the Shire President and the Chief Executive officer to execute documents on behalf of the Shire of Wiluna by affixing the Shire's Common Seal in any circumstances where the execution of the documents is necessary for the routine business of the Shire or to give effect to Council decisions.
2. For the purpose of subparagraph 1 of this resolution, the Deputy Shire President is authorised to act in the role of the Shire President if the Shire President is unavailable for any reason to execute the document(s).
3. For the sake of clarity in relation to subparagraph 1 above, the general authority given by subparagraph 1 extends to any senior officer authorised by the CEO for the execution of documents under the Common Seal, and to the Acting CEO or Deputy CEO if the Chief Executive Officer is unavailable for any reason to execute the document(s).
4. Pursuant to subsection 9.49A (4) of the *Local Government Act 1995*, a general authority be given to the Shire President, Chief Executive Officer and Deputy CEO to sign documents on behalf of the Shire as necessary in the routine course of the Shire's normal business or to give effect to Council decisions.

Appendix 9.2.9

POLICY:	ATTENDANCE AT EVENTS
POLICY NO:	1.29
SECTION:	GOVERNANCE
LEGISLATIVE REFERENCE:	s5.90A Local Government Act 1995
COUNCIL MEETING HELD & ADOPTED:	
DATE OF NEXT REVIEW:	2022

Policy Objective

This policy addresses attendance at events, including concerts, conferences, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of council members and the CEO. This policy should be read in conjunction with section 5.90A of the *Local Government Act 1995*, and any associated prescribed requirements.

Attendance at an event in accordance with this policy will exclude the event attendee from the requirement to disclose an interest if the event ticket is above the prescribed amount and the donor has a matter before council.

Application of the Policy

The policy only applies to attendance at events by the elected members of the Council and the Chief Executive Officer (CEO).

For the sake of clarity, the policy does not apply to Shire of Wiluna staff (other than the CEO) who attend events as part of their work requirements or duties. Attendance at events by other staff is a matter to be determined by the CEO, subject to the applicable staff conditions and policies.

Nothing in this policy should be interpreted as preventing a Councillor from attending an event at his or her own expense unless a resolution of the Council or a matter of protocol would prohibit such attendance.

Policy Statement

To enable the council to actively consider the purpose of and benefits to the community from attendance at events by elected members and the chief executive officer (CEO) of the Shire of Wiluna.

Invitations/tickets to an event provided to an individual (rather than the Shire) are to be treated as a gift and disclosed as required.

Entertainment Events

Where there is an event of a commercial nature (i.e. ticketed events where a member of the public is required to pay to attend) such as concerts or sporting events, this policy provides for how invitations to events are to be managed.

If attendance by the CEO or elected member/s at an entertainment event is considered in the best interest of the Shire, the CEO will prepare details for the council to consider and make a decision on attendance at that event as detailed within the 'Approval of Attendance' sections of this policy.

Non-Entertainment Events

Where there is an event of a commercial nature (i.e. ticketed events where a member of the public is required to pay to attend) such as conferences or seminars, this policy provides for how invitations to events are to be managed.

If attendance by the CEO or elected member/s at a commercial non-entertainment event is considered in the best interest of the Shire, the CEO will prepare details for the council to consider and make a decision on attendance at that event as detailed within the 'Approval of Attendance' sections of this policy.

Community/Local Events

A community/local event is defined as an event held within the district, is open to all members of the general public and where members of the public are not required to pay to attend the event. Invitations received by elected members and/or the CEO to community/local events (including where to attend in an official capacity to perform a civic function) are included as a 'Pre authorised Event' within this policy.

Provision of Tickets to Events

Invitations

- All invitations for a council member or CEO to attend an event shall be in writing and addressed to the Shire of Wiluna.
- Any invitation not provided to the Shire of Wiluna is not captured by this policy and must be disclosed in accordance with the gift and interest provisions in the Act.
- A list of authorised events and attendees is included under the heading 'Pre authorised Events'.

Approval of Attendance – General

The CEO will prepare an agenda item for the council to consider, relating to attendance at events, detailing the following information:

- Who is providing the ticket to the event (the organiser of the event or a third party);
 - The location of the event in relation to the local government (within the district or out of the district);
 - The role of the council member, CEO when attending the event (participant, observer, presenter);
 - Whether the event is sponsored by the local government;
 - The benefit to the district of council representation at the event;
 - Which elected member and/or officer should be authorised to attend the event;
 - Whether the proposed Shire of Wiluna's representatives' partner(s) should also attend the event with expenses paid by the Shire of Wiluna; and
 - The cost to attend the event and availability of funding within the adopted annual budget.
- Decisions to attend events in accordance with this policy will be made by a simple majority.

Approval of Attendance – Short Notice

Where the timing of receipt of an invitation and the event itself does not provide an opportunity for the council to consider attendance at an event (such as when received at short notice), the CEO shall:

- a) Prepare an agenda item in accordance with 'Approval of Attendance – General' and circulate to the council via email;

- b) Email correspondence is to set a reasonable period of notice for elected members to respond (not less than 24 hours);
- c) If no objections are raised within the set notice period by an elected member to the CEO, it will be taken by the CEO that every elected member who has not responded agrees with the recommendation;
- d) The decision to attend events at short notice will be made once agreement has been received from a simple majority of all elected members; and
- e) The decision is to be presented for noting at the next ordinary meeting of the council.

The council may also delegate attendance to an event to another council member or the CEO or another officer after a decision has been made, by a circular email from the CEO explaining the proposed change. The subsequent process shall be as described at (b), (c) and (d) above.

Travel to events outside the district

Where travel by road is required, the Chief Executive Officer will (subject to availability) make a Shire of Wiluna vehicle available.

Representatives who use their own motor vehicles to travel to events approved under this policy are to be reimbursed at the appropriate rate per kilometre as set out in Section 30.6 of the *Local Government Officers' (Western Australia) Interim Award 2011* as at the date of the most recent determination of the Salaries and Allowances Tribunal for Local Government Chief Executive Officers and Elected Members.

Payments in Respect of Attendance

For an invitation to attend an event where a ticket is provided with no charge, the local government may contribute to appropriate expenses for attendance, such as travel, meals (excluding alcoholic beverages) and accommodation, for events outside the district.

For any events where a member of the public is required to pay unless listed under the heading 'Pre-authorised Events', the council will determine whether it is in the best interests of the local government for a council member or the CEO to attend on behalf of the council.

If the council determines that a council member and/or the CEO should attend a paid event, the local government will pay the cost of the ticket and appropriate expenses, such as travel, meals (excluding alcoholic beverages) and accommodation for events outside the district, and the cost of the ticket for events within the district.

Any ticket purchased or additional travel, meals and/or accommodation costs for the partner or family member of the Shire of Wiluna representative(s) is/are not to be paid for by the Shire of Wiluna unless the attendance of the partner with expenses paid by the Shire of Wiluna has been specifically authorised by this policy or by a prior Council resolution.

Pre-authorised Events

Nothing in this section of the policy is to be interpreted as preventing the Council from authorising by a resolution carried prior to the event by a simple majority attendance at an event by additional Councillors.

The following event attendances are pre-authorised by this policy:

Event	Date	Authorised Attendee(s)	Shire contribution to the costs
Community /Local Events (as defined within this policy)	Various	Various	Not applicable

Event	Date	Authorised Attendee(s)	Shire contribution to the costs
WA Local Government Convention ("Local Government Week") including any associated receptions	Set annually by WALGA (usually early August)	All Councillors and the CEO	Registration, travel, accommodation, and meals for representatives; plus meals for attendees' partners but not "partner program" fees nor additional travel costs for partners.
National General Assembly of Local Government	Set annually by ALGA (usually mid-June)	The CEO and up to two elected members with precedence to the Shire President but otherwise on a rotational basis.	Registration, travel, accommodation, and meals for representatives; plus meals for attendees' partners but not "partner program" fees nor additional travel costs for partners.
National Local Roads and Transport Congress	Set annually by ALGA (usually September)	The CEO and up to two elected members with precedence to the Shire President but otherwise on a rotational basis.	Registration, travel, accommodation, and meals for attendees.
Developing Northern Australia Conference	Set annually by the Office of Northern Australia (usually early to mid-July)	The CEO and up to two elected members with precedence to the Shire President but otherwise on a rotational basis.	Registration, travel, accommodation, and meals for attendees.
SEGRA Conference	Set annually by SEGRA. (The SEGRA 2020 conference will be held on 22-24 September)	The CEO and up to two elected members with precedence to the Shire President but otherwise on a rotational basis.	Registration, travel, accommodation, and meals for attendees.
Goldfields Voluntary Regional Organisation of Councils (GVROC) meetings	Various	The CEO and the Shire's delegates and proxy delegate	Travel, accommodation, and meals for attendees.

Event	Date	Authorised Attendee(s)	Shire contribution to the costs
GVROC CEOs Group	Various	The CEO	Travel, accommodation, and meals for attendees.
Goldfields-Esperance Country Zone of WALGA	Various (set by the Zone)	The CEO and the Shire's delegates and proxy delegate	Travel, accommodation, and meals for attendees.
Goldfields-Esperance Regional Roads Group	Various (set by MRWA)	The CEO and the Shire's delegates and proxy delegate	Travel, accommodation, and meals for attendees.
Goldfields Joint Development Assessment Panel	As required (dates will be set by the WA Planning Commission)	The Shire's delegates and/or proxy delegates (two required)	Travel, accommodation, and meals for attendees.
Murchison Country Zone of WALGA ("Cue Parliament")	Set by the Zone (usually in May and November)	The CEO, Shire President and Deputy President	Travel, accommodation, and meals for attendees.
Murchison Executive Group (MEG)	Various (3 times per year)	The CEO	Travel, accommodation, and meals for the attendee.
Northern Goldfields Group	Various	The CEO and the Shire President.	Travel, accommodation, and meals for attendees.
Northern Goldfields CEOs Group	Various	The CEO	Travel, accommodation, and meals for the attendee.

Equitable Opportunities

It is desirable that every Councillor has an opportunity to attend external events outside the district.

If the Shire President is unable or unwilling to attend a pre-authorised event for which his attendance would take precedence over attendance by another elected member, that precedence will transfer to the Deputy President.

"Rotational basis" is used in this policy to mean that, once the Shire President's precedence is exhausted, then if there are more elected members wishing to attend than this policy allows, precedence should be given first to elected members who have never previously attended an event of that particular type and then to the elected member(s) whose attendance at an event of that particular type is furthest in the past.

Amendments to this Policy

Amendments to this policy require an absolute majority decision of the council, and the amended policy is to be published on the Shire's official website.

History:

Policy adopted XXX

Policy reviewed xxx

Policy amended XXXX

Previous Policy:

Policy No. 1.25

DRAFT

Appendix 9.2.10A

POLICY:	ELECTED MEMBER ONGOING PROFESSIONAL DEVELOPMENT
POLICY NO:	1.30
SECTION:	GOVERNANCE
LEGISLATIVE REFERENCE:	s5.128 Local Government Act 1995
COUNCIL MEETING HELD & ADOPTED:	
DATE OF NEXT REVIEW:	November 2021

Policy Objective

To ensure equitable access to ongoing professional development and training opportunities to enable elected members to fulfil their function and perform the duties required of them under the *Local Government Act 1995*.

Policy Application

This policy is intended to apply to elected members' opportunities to participate in training courses, seminars, workshops etc which have a substantial training or educational component.

Although many conferences and conventions also have an educational and/or training component, this policy is not intended to be applied to events such as the annual WA Local Government Convention ("Local Government Week") or the National General Assembly of Local Government as such conferences are covered by Policy no. 1.29 – Attendance at Events.

Policy Statement

In recognition of the complexity and demands on elected members in undertaking their role, the Shire is committed to resourcing elected members to participate in appropriate training and professional development programs that may enhance and improve the skills necessary to perform their role and function as Councillors.

To ensure each elected member is provided with reasonable opportunities to participate in required, as well as ongoing, professional development, a budget provision will be included annually for each elected member for planning purposes to meet the costs of course fees, travel and accommodation for elected member professional development.

Professional development may include (but is not limited to):

- Mandatory elected member training as specified within regulation 35 of the Local Government (Administration) Regulations 1996;

- Any training recommended by the Department of Local Government, Sport and Cultural Industries in a Report on an Inquiry into the Shire of Wiluna and authorised by the Director-General of that Department;
- Councillor Induction Programs;
- West Australian Local Government Association (WALGA) elected member training and development courses;
- Other local government-specific training courses, workshops and forums, relating to such things as understanding the roles/responsibilities of elected members, meeting procedures, etc.
- Other training relating to the role of elected members, such as (but not limited to):
 - General governance training (eg. from the Australian Institute of Company Directors).
 - Asset management at the Board level
 - Media training
 - Financial training
 - Economics training
 - Team building and interpersonal skills

Modes of Delivery

The modes of delivery of training and professional development opportunities shall include (in order of preference):

1. Face-to-face training courses, seminars and workshops delivered in Wiluna. The advantages of this method are:
 - Least disruptive to elected members' lives as they don't have to spend days travelling to distant locations;
 - It provides the opportunity for elected members to "learn as a team" (and the team may or may not also include Shire officers);
 - It is generally cheaper to bring the training to Wiluna than to send elected members to some distant location, so the budget for elected member professional development will go further.
2. Face-to-face training courses, seminars and workshops delivered in a neighbouring local government. The advantages of this method are:
 - Less travelling involved than going to, say, Perth or Sydney.
 - It provides an opportunity to participate with colleagues in the region.
 - It helps the host local government with the costs of professional development for its elected members while generally being cheaper for the Shire of Wiluna (because of reduced travel costs) than sending people to distant locations.
3. Online training courses. These don't suit everyone, but for some people, they are an excellent way of gaining skills and knowledge (or even a qualification) in their own timeframe, without the need to travel. The advantages of this method are:
 - No travel required.
 - Participants can do the course during whatever hours best suit their schedules.
 - Participants can do the course at their own pace (within limits).

- Online courses usually contain a wide range of media components, scenarios and narrative elements to help ensure that no matter if the participants are visual, auditory or reading/writing learners, they can learn effectively and with enjoyment.
 - Course fees are usually quite modest and, of course, there are no travel or accommodation costs.
4. Face-to-face training courses, seminars and workshops delivered in Perth, interstate, overseas or other distant locations. These courses have the highest cost in terms of time (for travel) and money but are sometimes the best (or only) option for particular courses that are only of interest to a small minority of elected members. And costs can be reduced if the courses are in close time proximity to some other event that the elected member(s) will be attending (eg. WALGA courses immediately before or immediately after the WA Local Government Convention).

Pre-authorised Training and Professional Development Events

The following training and professional events are deemed to be authorised by this policy and require no further approval:

Description	Mode of Delivery	Shire's contribution to costs	Comments/Limitations
All elected member training and professional development events organised by the CEO for face-to-face delivery in Wiluna	Face-to-face delivery in Wiluna.	Not applicable.	
<i>Council Member Essentials</i> modules as mandated by reg. 35 of the Local Govt (Admin) Regs	Face-to-face delivery in Wiluna Or Face-to-face delivery in a neighbouring local government Or Online eLearning Or Face-to-face delivery in Perth	Course fees only unless undertaken as face-to-face training outside Wiluna, in which case the Shire will pay for any applicable fees, travel, meals and accommodation.	The modules which comprise the Council Member Essentials training are subject to an assessment (ie. a test) which must be passed in order to comply with the regulation.

Description	Mode of Delivery	Shire's contribution to costs	Comments/Limitations
Training recommended in a report of an Inquiry into the Shire of Wiluna and approved by the Director-General of the Department of Local Government, Sport and Cultural Industries	Face-to-face delivery in Wiluna Or Face-to-face delivery in a neighbouring local government Or Online eLearning Or Face-to-face delivery in Perth	Course fees only unless undertaken as face-to-face training outside Wiluna, in which case the Shire will pay for any applicable fees, travel, meals and accommodation.	
Other WALGA courses that are core or elective modules of the Diploma of Local Government	Face-to-face delivery in Wiluna Or Face-to-face delivery in a neighbouring local government Or Online eLearning Or Face-to-face delivery in Perth	Course fees only unless undertaken as face-to-face training outside Wiluna, in which case the Shire will pay for any applicable fees, travel, meals and accommodation.	<ul style="list-style-type: none"> • Subject to an adequate remaining budgetary provision. • A training record, including proof of attendance and statement of attainment, is required to be kept on the Shire's record management system

Approval of Participation

If participation by elected member(s) in a particular training or professional development opportunity (other than those that are pre-authorised by this policy) is considered in the best interest of the Shire, and where appropriate budget provision remains to facilitate attendance, the CEO will prepare details for the council to consider for the relevant member(s) participation in the event as detailed within the 'Approval of Participation' sections of this policy.

Approval of Participation – General

The CEO will prepare an agenda item for the council to consider, relating to participation in the particular training or professional development opportunity, detailing the following information:

- Who is paying for the training or professional development opportunity or event (the Shire, the organiser of the event or a third party);
- The location of the training or professional development opportunity in relation to the local government (within the district or out of the district);
- The mode of delivery of the training or professional development opportunity;

- The role of the council member when participating in the training or professional development opportunity (eg participant, observer, presenter);
- Whether the training or professional development opportunity is sponsored by the local government;
- The benefit to the district of participation in the training or professional development opportunity;
- Which elected member(s) should be authorised to participate in the training or professional development opportunity; and
- The costs associated with participation in the training or professional development opportunity and the availability of funding within the adopted annual budget.

Decisions to attend events in accordance with this policy will be made by a simple majority.

Approval of Attendance – Short Notice

Where the timing of receipt of an invitation to participate in a training or professional development event does not provide an opportunity for the council to consider attendance at the event (such as when received at short notice), the CEO shall:

- a) Prepare an agenda item in accordance with 'Approval of Attendance – General' and circulate to the council via email;
- b) Email correspondence is to set a reasonable period of notice for elected members to respond (not less than 24 hours);
- c) If no objections are raised within the set notice period by an elected member to the CEO, it will be taken by the CEO the elected member agrees with the recommendation;
- d) The decision whether or not to attend the training or professional development event at short notice will be made once a simple majority of all elected members has responded one way or the other; and
- e) The decision is to be presented for noting at the next ordinary meeting of the council.

The council may also delegate participation in a training or professional development opportunity to another council member (ie. substitution of one participant for another) after a decision has been made, by a circular email from the CEO explaining the proposed change. The subsequent process shall be as described at (b), (c) and (d) above.

Payments in Respect of Participation

For participation in a training or professional development opportunity that is proved without charge, the local government may contribute to appropriate expenses for attendance, such as travel and accommodation, for events outside the district.

If the council determines that a council member should participate in a training or professional development opportunity, the local government will pay the cost of the registration fees, course fees, assessment fees (as applicable) and appropriate expenses, such as travel, meals and accommodation for events outside the district, and the cost of the registration fees, course fees, and/or assessment fees (as applicable) for opportunities and events within the district.

Any additional costs attributable to the partner or family member of an elected member will not be paid for by the Shire of Wiluna.

Study Tours

A study tour is designed to enable elected members (and staff) to travel intrastate, interstate and/or overseas to research and study specific issues relevant to the Council.

Details of study tours are to be arranged in advance so that suitable provision can be included in each year's budget. When no details of study tours have been arranged, or arrangements are incomplete, an appropriate amount may be included in the budget to cover the cost of an annual study tour.

Study tours will be considered with the following guidelines:

- The maximum attendance at any study tour is to be two Elected Members (and two staff);
- Attendance at a study tour shall only take place where there are appropriate funds provided in the annual budget; and
- A detailed report including recommendations on each study tour is to be submitted to Council for noting.

Booking Arrangements

Registration, travel and accommodation for elected members will be arranged through the administration office. In general, all costs including airfares, registration fees, and accommodation will be paid directly by the Shire.

Travel to events outside the district

Where travel by road is required, the Chief Executive Officer will (subject to availability) make a Shire of Wiluna vehicle available.

Representatives who use their own motor vehicles to travel to events approved under this policy are to be reimbursed at the appropriate rate per kilometre as set out in Section 30.6 of the *Local Government Officers' (Western Australia) Interim Award 2011* as at the date of the most recent determination of the Salaries and Allowances Tribunal for Local Government Chief Executive Officers and Elected Members.

Extent of Expenses to be reimbursed

Expenses incurred in relation to participation in approved training and professional development opportunities (in addition to booking arrangements paid by the Shire) may be reimbursed to elected members as set by the Salaries and Allowances Tribunal through a determination published in the *Government Gazette* from time to time.

Elected members will generally not be reimbursed for the cost of travel, meals or refreshments for other people (such as family members who accompany them to training or professional development events outside the Wiluna district).

Expenses will generally be reimbursed from the time an elected member leaves home to attend an event to the time the elected member returns home. Should an elected member extend a visit by leaving prior to the time necessary to arrive for the event or return after the time at which the elected member could have returned following the event, reimbursements will be paid:

- for the days of the professional development event only; and
- for the cost of travel to and from the airport to the accommodation to be used for the professional development event.

Where a visit is extended, as discussed above, an elected member may stay for the period of the extension in different accommodation to that used for the attendance at the training or professional development event. In such situations, the reimbursement of taxi fares will be to the estimated cost of travel between the professional development event's accommodation and the airport.

The elected member will be required to pay any greater amount.

Where an elected member attends two professional development events and there is a gap of no more than two days between the conclusion of the first event and the start of the second event, the elected member shall be entitled to reasonable accommodation expenses and other allowable expenses during that 'gap' period. If the gap is greater than two days, only two days' reimbursement can be claimed.

Expenses without receipts will not be reimbursed.

Payment of Expense Reimbursements

The extent to which an elected member can be reimbursed for intrastate and interstate travel and accommodation costs incurred in any of the circumstances referred to in regulation 32(1) of the *Local Government (Administration) Regulations 1996* is set by the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time.

Nothing prevents an elected member from being reimbursed for any reasonable expense incurred whilst attending professional development events where an elected member produces receipts or other sufficient information for the total cost to support their claim.

Reasonable expenses may include but are not limited to:

- Meals and non-alcoholic beverages for the elected member only;
- Transport travel – taxi, Uber or public transport; and
- Entry fees.

Cash Advances

The Shire will not pay cash advances to elected members.

Elected Member Accompanying Person

Where an elected member is accompanied at a professional development event, all costs for or incurred by the accompanying person, including, but not limited to, travel, breakfast, meals, registration and/or participation in any event programs, are to be borne by the elected member/accompanying person and not by the Shire.

Where the Shire meets an account containing any expenditure or cost incurred on behalf of an accompanying person attending, such expenditure must be repaid to the Shire by the elected member/accompanying person within 30 days of being invoiced for such expenditure following the conclusion of the professional development event.

Attendance at Overseas Training Courses or Professional Development Opportunities

An elected member may, with prior Council approval, attend an overseas training course or professional development opportunity. The Council approval must include a specific Council resolution indicating how the attendance at such an overseas event will be of benefit to the Shire and the elected member and detailing any conditions applied.

Report

Upon return from any professional development event as detailed within this policy, where registration and other associated costs are met by the Shire, the attending elected member is required to provide a written report on their attendance and the benefits to them and the Shire, to the CEO. The CEO is to record these reports in a register to support the required annual reporting required by legislation.

Amendments to this Policy

Amendments to this policy require a simple majority decision of the council.

History:

Policy adopted XXX

Policy reviewed XXX

Policy amended XXXX

Previous Policy:

Policy No. 1.25

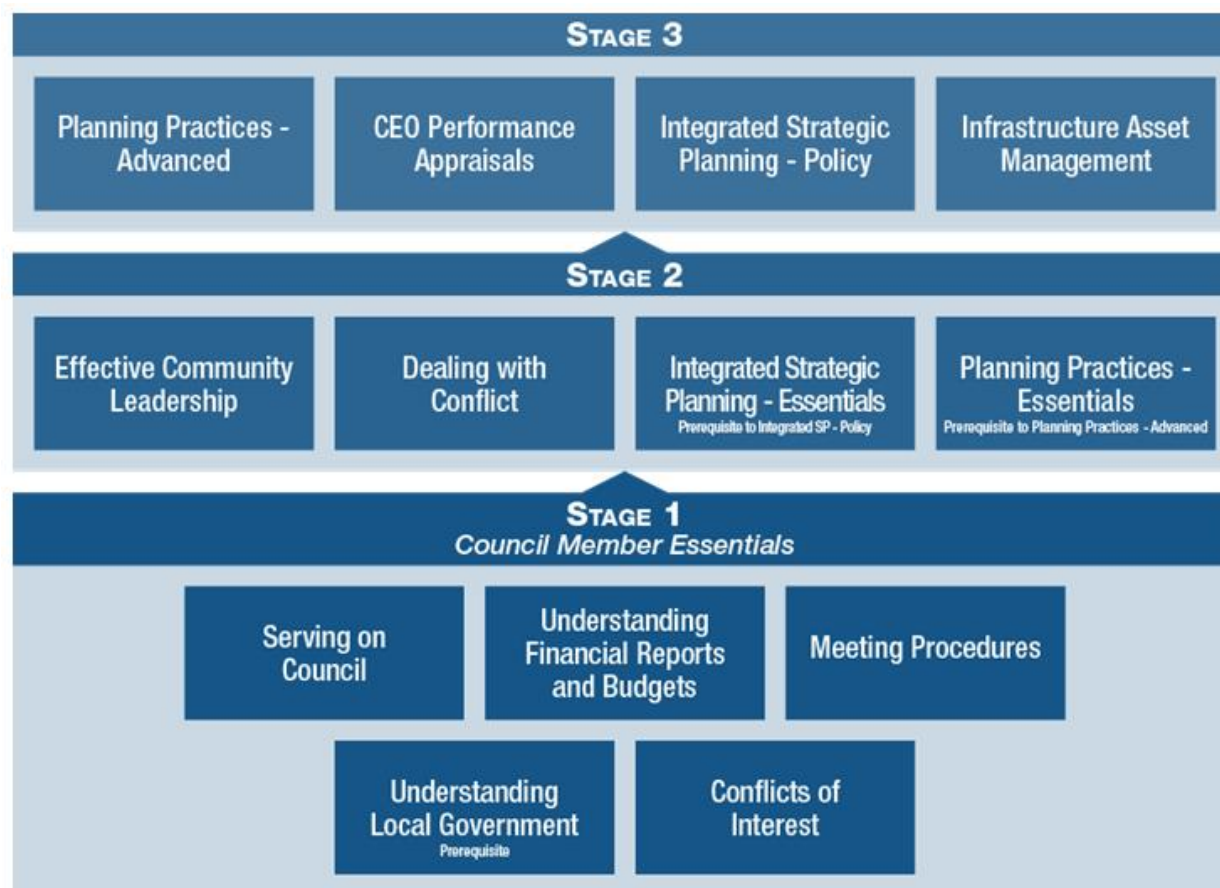
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Appendix 9.2.10B

Council Member Essentials and the Diploma of Local Government

WALGA Training (RTO 51992) offers a range of Nationally-Accredited Elected Member professional development courses that have been designed to provide the essential knowledge and skills to support Councillors to perform their role as defined in the *Local Government Act 1995*.

With a range of flexible courses to choose from, including a qualification specifically developed to meet the needs of Elected Members in Western Australia, there are a variety of ways to maintain and develop your professional capabilities.



Elected Member Learning and Development Pathway

Stage One - Council Member Essentials

WALGA's Council Member Essentials encompasses all five of the Stage One training courses. This training has been specifically developed to deliver the essential skills and knowledge required by an Elected Member to perform their role as defined in the *Local Government Act 1995*.

For Elected Members who would like to work towards the 52756WA Diploma of Local Government (Elected Member), Stage One (or the Council Member Essentials) of the Learning and Development Pathway is a pre-requisite to the higher-level stages. On completion of the

training and assessments for this stage, you will gain the LGASS00002 Elected Member Skill Set qualification.

- [Understanding Local Government](#)
- [Conflicts of Interest](#)
- [Serving on Council](#)
- [Understanding Financial Reports and Budgets](#)
- [Meeting Procedures](#)

Stage Two

Being in public life places obligations on Elected Members to understand the wider issues associated with their role so that they meet community expectations. Stage Two of WALGAs Learning Development Pathway builds upon the learning achieved in Stage One.

It is highly recommended that Elected Members attend these courses to fully understand their roles and responsibilities.

Stage Two training includes pre-requisite training for Stage Three.

- [Effective Community Leadership](#)
- [Dealing with Conflict](#)
- [Integrated Strategic Planning - The Essentials](#)
- [Planning Practices - The Essentials](#)

Stage Three

Stage Three of WALGA's Learning and Development pathway continues to expand upon the obligations of Elected Members in their role as leaders of Council and prominent leaders in the community. It is highly recommended that Elected Members attend these specialised courses to increase their knowledge of their role within Local Government.

Completion of training and assessment activities from all three Stages of WALGAs Learning and Development Pathway will result in the achievement of the 52756WA Diploma of Local Government (Elected Member) qualification.

- [Planning Practices - Advanced](#)
- [CEO Performance Appraisals](#)
- [Integrated Strategic Planning - Policy](#)
- [Infrastructure Asset Management](#)

Appendix 9.2.11A

POLICY:	PURCHASE OF GOODS AND SERVICES
POLICY NO:	2.6
SECTION:	CORPORATE
LEGISLATIVE REFERENCE:	Part 4, Local Government (Functions and General) Regulations 1996
COUNCIL MEETING HELD & AMENDED:	
DATE OF NEXT REVIEW:	February 2021

1. POLICY

The Shire of Wiluna (the “**Shire**”) is committed to achieving good practice in the purchasing of goods, services and works that align with the principles of transparency, probity and good governance and complies with the *Local Government Act 1995* (the “**Act**”) and Part 4 of the *Local Government (Functions and General) Regulations 1996*, (the “**Regulations**”) Procurement processes and practices to be complied with are defined within this Policy and the Shire’s prescribed procurement procedures.

2. OBJECTIVES

The objectives of this Policy are to ensure that all purchasing activities:

- demonstrate that best value for money is attained for the Shire;
- are compliant with relevant legislation, including the Act and Regulations;
- are recorded in compliance with the *State Records Act 2000* and associated records management practices and procedures of the Shire;
- ensure performance with regard to quality, and timeliness of supply and delivery;
- mitigate risks to the Shire related to late performance and other breaches of contract;
- mitigate probity risk, by establishing consistent and demonstrated processes that promote openness, transparency, fairness and equity to all potential suppliers;
- ensure that the sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment; and
- are conducted in a consistent and efficient manner across the Shire and that ethical decision making is demonstrated.

3. ETHICS & INTEGRITY

3.1 *Code of Conduct*

All elected members, officers and employees of the Shire must have regard for the Code of Conduct requirements and shall observe the highest standards of ethics and integrity. All officers and employees of the Shire must act in an honest and professional manner at all times which supports the standing of the Shire.

3.2 *Purchasing Principles*

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- time and delivery are of the essence of every contract for the supply of goods and services – consequently all quotations, purchase orders, invitations to quote, requests for tenders, requests for proposals, expressions of interests, supply contracts etc must include delivery dates and/or completion dates (as the case requires);
- The ability of tenderers and other potential suppliers to deliver or to complete the contract (as the case requires) within the required time must form part of the assessment of every quotation, tender, expression of interest, etc.
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire's policies and Code of Conduct;
- purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently (but this does not preclude making adjustments for risk in relation to potential suppliers who have performed poorly in the past);
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

4. VALUE FOR MONEY

4.1 Policy

Value for money is determined when the consideration of price, risk and qualitative factors that are assessed to determine the most advantageous outcome to be achieved for the Shire.

As such, purchasing decisions must be made with greater consideration than obtaining the lowest price, but also to incorporate qualitative and risk factors into the decision.

4.2 Application

An assessment of the best value for money outcome for any purchasing process should consider:

- all relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality, including but not limited to an assessment of levels and currency of compliances, value adds offered, warranties, guarantees, repair and replacement policies, ability to inspect within reasonable timeframe, terms of after-sales service, commitment to respond to issues within reasonable timeframe.
- the costs and consequences of potential delays in delivery.
- financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable;
- the safety requirements associated with both the product design and specification offered by suppliers and the evaluation of risk when considering purchasing goods and services from suppliers;
- purchasing of goods and services from suppliers that demonstrate sustainable benefits and good corporate social responsibility; and
- providing opportunities for businesses within the Shire's boundaries to quote for the provision of goods and services wherever possible.

5. PURCHASING REQUIREMENTS

5.1 *Legislative / Regulatory Requirements*

The requirements that must be complied with by the Shire, including purchasing thresholds and processes, are prescribed by the Regulations, this Policy and associated purchasing procedures in effect at the Shire.

5.2 *Policy*

Purchasing that is **\$150,000 or below in total value** (excluding GST) must be in accordance with the purchasing requirements under the relevant threshold as defined under section 0 of this Purchasing Policy unless an exemption under section 5.6 of this policy applies.

Purchasing that **exceeds \$150,000 in total value** (excluding GST) must be put to public Tender when it is determined that a regulatory tender exemption, as stated under section 5.7 of this Policy is not deemed to be suitable.

5.3 *Purchasing Value Definition*

Determining the purchasing value is to be based on the following considerations:

1. Exclusive of Goods and Services Tax (GST);
2. The actual or expected value of a contract over the full contract period, including all options to extend; or the extent to which it could be reasonably expected that the Shire will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased. Where it is not practical to estimate in anticipation the total value of the Shire's future requirements for a category of goods or services (because purchases are made in a series of one-off transactions as needs arise, or because the Shire's requirements for a particular good or service may be driven by circumstances beyond the Shire's control), then if a purchasing threshold is reached within one year for a particular category of goods, services or works, then the purchasing requirement under the relevant threshold (including the tender threshold) must apply.
3. Must incorporate any variation to the scope of the purchase and be limited to a 10% tolerance of the original purchasing value.

5.4 *Purchasing from Existing Contracts*

Where the Shire has an existing contract in place, it must ensure that goods and services required are purchased under these contracts to the extent that the scope of the contract requires.

5.5 **Purchasing Thresholds**

The table below prescribes the purchasing process that the Shire must follow (subject to the exemptions set out in section 5.6 of this policy), based on the purchase value. These requirements are the minima, and officers should endeavour to exceed these minima where risk will be reduced or better outcomes will be achieved by doing so:

Purchase Value Threshold	Purchasing Requirement
Up to \$5,000	<p>Purchase directly from a supplier using a Purchase Order or Corporate Credit Card issued by the Shire, or obtain at least one oral or written quotation from a suitable supplier. In the case of verbal quotations, detailed note of the full details of the verbal quotations received must be created and, in the minimum, must include: name of person providing quotation, name of firm, contact details, pricing including GST, brief scope of works/details of item for which quotation is sought.</p> <p>All written quotations and notes of verbal quotations must be registered into the Shire's EDRMS as described in section 6 of this policy.</p> <p>Purchasing Officers must still satisfy themselves that they have obtained a competitive price for the goods, service and/or infrastructure works (e.g. by telephone quotes, internet pricing etc)</p>
Over \$5,000 and up to \$20,000	<p>At least two written quotations from suitable suppliers. Quotations received must be registered into the Shire's EDRMS as described in section 6 of this policy and in the minimum must include: the name of the person providing a quotation, the name of the firm, contact details, pricing including GST, brief scope of works/details of item for which quotations have been sought</p>
Over \$20,000 and up to \$50,000	<p>Obtain at least three written quotations from suppliers following a brief outlining the specified requirement.</p> <p>Quotations received must be registered into the Shire's EDRMS as described in section 6 of this policy.</p>

Purchase Value Threshold	Purchasing Requirement
Over \$50,000 and up to \$150,000	<p>Obtain at least three written quotations from suppliers by formal invitation under a Request for Quotation, containing price and detailed specification of goods and services required (including required delivery or completion date). The procurement decision is to be based on pre-determined evaluation criteria that assess all compliance (including delivery/completion date) and value for money considerations in accordance with the definition stated in this Policy.</p> <p>Requests for quotations from a pre-qualified panel of suppliers (whether administered by the Shire through the WALGA preferred supply program or State Government CUA) are not required to be invited using a Request for Quotation form; however, at least three written quotes are still required to be obtained.</p>
Over \$150,000	<p>Where the purchasing requirement is not suitable to be met through a panel of pre-qualified suppliers, or any other tender-exempt arrangement as listed under section 5.7 of this Policy, conduct a public Request for Tender process in accordance with Part 4 of the Local Government (Functions and General) Regulations 1996, this policy and the Shire's tender procedures. The procurement decision is to be based on pre-determined evaluation criteria that assess all compliance, risk, and value for money considerations in accordance with the definition stated in this Policy.</p>

In each case where quotations are required (taking into account 3.2 Purchasing Principles and 4.0 Value for Money), quotations can be sought from:

- an existing panel of pre-qualified suppliers administered by the Shire; or
- a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or
- on the open market; or
- any combination of the above.

5.6 Exemptions from the requirement to obtain quotations

Notwithstanding the requirements of section 5.5 of this policy, only one quotation will be required in the following cases:

- Where invitations to quote have been issued to the required number (or more) of suppliers, but less than the required number of suppliers have responded by providing a quotation before the deadline for receiving quotations. In this case, documentary evidence of the invitations must be kept and registered into the Shire's Electronic Document Management and Retrieval System (EDRMS).

- (b) For the supply of perishable goods and/or catering services which for practical purposes need to be sourced locally.
- (c) For subscription services and membership fees.
- (d) For the provision of temporary staff.
- (e) For legal services where the law firm being utilised is a *WALGA Preferred Supplier*.
- (f) For civil engineering services where the firm being utilised is a *WALGA Preferred Supplier*.
- (g) For artists, musicians, and celebrities where the uniqueness of the supplier's talent is of the essence of the contract.
- (h) Where the supplier is a department of the state or federal government or is another local government.
- (i) For the provision of utility services such as electricity, water, and telecommunications (including internet services).
- (j) Website maintenance and content management services where the supplier is the builder and/or host of the website.
- (k) For IT Support and Security System Support services where the supplier is the Shire's principal IT Support or Security System supplier.
- (l) For software support where the supplier is the owner or franchised agent for the particular software concerned.
- (m) For advertising.

5.7 Tender Exemptions

An exemption to the requirement to publicly invite tenders will apply in the following instances:

- the purchase is obtained from a pre-qualified supplier under the WALGA Preferred Supply Program or State Government Common Use Arrangement.
- the purchase is from a Regional Local Government or another Local Government;
- the goods or services are to be supplied by or obtained from the governments of the State or the Commonwealth or any of their agencies;
- the goods to be supplied are petrol or oil or any other gas or liquid automotive fuel;
- the purchase is acquired from a person registered on the WA Aboriginal Business Directory, as published by the Small Business Development Corporation, where the consideration under contract is worth \$250,000 or less and represents value for money;
- the purchase is acquired from an Australian Disability Enterprise and represents value for money;
- the purchase is from a pre-qualified supplier under a Panel established by the Shire; or
- any of the other exclusions under Regulation 11 of the Local Government (Functions and General) Regulations 1996 that apply.

When making a decision about whether to conduct a public tender or to utilise a tender-exempt arrangement, the cost and benefits of both processes should be compared.

The compliance requirements, time constraints, costs and risks associated with a public tender should be evaluated against the value delivered by such a process. This should then be compared with the costs and benefits of using a tender-exempt arrangement. Where market testing is warranted to ensure 4.0 Value for Money, a public tender is advisable even when using pre-qualified suppliers.

5.8 *Inviting tenders when not required to do so*

Where considered appropriate and beneficial, the Shire may consider publicly advertising tenders in lieu of undertaking a *Request for Quotation* process for purchases for which a tender is not required by this policy or by the legislation. This decision should be made after considering the benefits of this approach in comparison with the costs, risks, timeliness and compliance requirements and also whether the purchasing requirement can be met through the *WALGA Preferred Supply Program* or State Government CUA.

If a decision is made to undertake a public tender for contracts for which a tender is not required by this policy or by the legislation, the Shire's tendering procedures must be followed in full.

5.9 *Sole Source of Supply*

Where the purchasing requirement is over the value of \$5,000 and of a unique nature that can only be supplied from one supplier, the purchase is permitted without undertaking a tender or quotation process. This is only permitted in circumstances where the Shire has written justification to support that there is only one source of supply for those goods, services or works. The Shire must use its best endeavours to determine if the sole source of supply is genuine by exploring if there are any alternative sources of supply. Once determined, the written justification must be endorsed by the Chief Executive Officer or by the Council prior to a contract being entered into.

From time to time, the Shire may publicly invite an expression of interest to effectively determine that one sole source of supply still genuinely exists.

5.10 *Anti-Avoidance*

The Shire shall not enter two or more contracts or create multiple purchase order transactions of a similar nature for the purpose of "splitting" the value of the purchase or contract to take the value of the consideration of the purchase below a particular purchasing threshold, particularly in relation to tenders and to avoid the need to conduct a public tender.

This section of the policy shall not be interpreted as meaning that separate purchase order transactions are prohibited where the supply of goods and/or services are genuinely separate procurements for separate jobs or separate "as required" instances of supply as might occur (by way of example but not by way of limitation) in relation periodic orders for trades for maintenance purposes or for the supply of stationery, provided that the required number of quotes are sought on each occasion in accordance with section 5.5 of this policy.

5.11 Emergency Purchases

An emergency purchase is defined as an unanticipated and unbudgeted purchase which is required in response to an emergency situation as provided for in the Local Government Act 1995. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

An emergency purchase does not relate to purchases not planned for due to time constraints. Every effort must be made to anticipate purchases required by the Shire in advance and to allow sufficient time to obtain quotes and/or tenders wherever this policy so requires.

6. RECORDS MANAGEMENT

Records of all purchasing activity must be retained in compliance with the *State Records Act 2000 (WA)*, the Shire's Records Management Procedures and associated procurement procedures.

For each procurement activity, such documents may include:

- The Procurement initiation document such as a procurement business case which justifies the need for a contract to be created (where applicable);
- Procurement Planning and approval documentation which describes how the procurement is to be undertaken to create and manage the contract;
- Request for Quotation/Tender documentation;
- Copy of public advertisement inviting tenders, or the notice of private invitation (whichever is applicable);
- Copies of quotes/tenders received;
- Evaluation documentation, including individual evaluator's notes and clarifications sought;
- Negotiation documents such as negotiation plans and negotiation logs;
- Approval of award documentation;
- All correspondence to respondents notifying of the outcome to award a contract;
- Contract Management Plans which describes how the contract will be managed; and
- Copies of purchase orders and/or contract(s) with supplier(s) formed from the procurement process.

Where the documentation is not too extensive, the documents can be scanned for registration as a single document in the Shire's EDRMS. Alternatively, the documents can be separately registered into the Shire's EDRMS and linked within the system by "association" with the purchase orders to which they relate.

In the case of tenders, a separate folder is to be created in the Shire's EDRMS for each tender (or request for applications for appointment to a panel of pre-qualified suppliers) and all documents related to the tender (or request for applications for appointment to a panel of pre-qualified suppliers, as the case may be) shall be registered into the Shire's EDRMS within that folder (and associated sub-folders).

7. BUY LOCAL POLICY

As much as practicable, the Shire must adopt 'buy local first' philosophy:

- where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- ensure that procurement plans address local business capability and local content;
- explore the capability of local businesses to meet requirements and ensure (where practicable) that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and
- provide adequate and consistent information to potential suppliers.

To this extent, a qualitative weighting may be afforded in the evaluation of quotes and tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy.

A regional price preference may be afforded to locally based businesses for the purposes of assessment. Provisions are detailed within the Shire's Regional Price Preference Policy (Policy 2.7).

8. PURCHASING FROM DISABILITY ENTERPRISES

Pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*, the Shire is not required to publicly invite tenders if the goods or services are to be supplied from an Australian Disability Enterprise, as registered on www.ade.org.au. This is contingent on the demonstration of value for money.

Where possible, Australian Disability Enterprises are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Australian Disability Enterprises.

9. PURCHASING FROM ABORIGINAL ENTERPRISES

Pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*, the Shire is not required to publicly invite tenders if the goods or services are to be supplied by a person registered on the Aboriginal Business Directory published by the Small Business Development Corporation on www.abdwa.com.au, where the expected consideration under contract is worth \$250,000 or less. This is contingent on the demonstration of value for money.

Where possible, Aboriginal businesses are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Aboriginal owned businesses, or businesses that demonstrate a high level of aboriginal employment.

10. PANELS OF PRE-QUALIFIED SUPPLIERS

10.1 Policy Objectives

In accordance with Regulation 24AC of the *Local Government (Functions and General) Regulations 1996*, a Panel of Pre-qualified Suppliers ("Panel") may be created where most of the following factors apply:

- the Shire determines that a range of similar goods and services are required to be purchased on a continuing and regular basis;
- the purchasing activity under the intended Panel is assessed as being of a low to medium risk;
- the Panel will streamline and will improve procurement processes; and
- the Shire has the capability to establish, manage the risks and achieve the benefits expected of the proposed Panel.

The Shire will endeavour to ensure that Panels will not be created unless most of the above factors are firmly and quantifiably established.

10.2 Establishing a Panel

Should the Shire determine that a Panel is beneficial to be created, it must do so in accordance with Part 4, Division 3 the *Local Government (Functions and General) Regulations 1996*.

Panels may be established for one supply requirement or a number of similar supply requirements under defined categories within the Panel.

Panels may be established for a minimum of two (2) years and for a maximum length of time deemed appropriate by the Shire.

Evaluation criteria must be determined and communicated in the application process by which applications will be assessed and accepted.

In each invitation to apply to become a pre-qualified supplier (through a procurement process advertised through a state-wide notice), the Shire must state the expected number of suppliers it intends to put on the panel.

Should a Panel member leave the Panel, they may be replaced by the next ranked Panel member determined in the value for money assessment should the supplier agree to do so, with this intention to be disclosed in the detailed information set out under Regulation 24AD(5)(d) and (e) when establishing the Panel.

10.3 Distributing Work Amongst Panel Members

To satisfy Regulation 24AD (5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel must either prescribe whether the Shire intends to:

- i. Obtain quotations from each pre-qualified supplier on the Panel with respect to all purchases, in accordance with Clause 5.5; or

- ii. Purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- iii. Develop a ranking system for selection to the Panel, with work awarded in accordance with the rankings.

In considering the distribution of work among Panel members, the detailed information must also prescribe whether:

- a) each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items of work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or
- b) work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the Panel. The Shire to invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in section 5.5 of this Policy. When a ranking system is established, the Panel must not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

10.4 *Purchasing from the Panel*

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

Each quotation process, including the invitation to quote, communications with panel members, quotations received, evaluation of quotes and notification of award communications must all be captured on the Shire's records system. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire and Panel members.

10.5 Recordkeeping

Records of all communications with Panel members, with respect to the quotation process and all subsequent purchases made through the Panel, must be registered into the Shire's EDRMS.

For the creation of a Panel, this includes:

- The Procurement initiation document such as a procurement business case which justifies the need for a Panel to be created;
- Procurement Planning and approval documentation which describes how the procurement is to be undertaken to create and manage the Panel;
- Request for Applications documentation;
- Copy of public advertisement inviting applications;
- Copies of applications received;
- Evaluation documentation, including clarifications sought;
- Negotiation documents such as negotiation plans and negotiation logs;
- Approval of award documentation;
- All correspondence to applicants notifying of the establishment and composition of the Panel such as award letters;
- Contract Management Plans which describes how the contract will be managed; and
- Copies of framework agreements entered into with pre-qualified suppliers.

The Shire is also to retain itemised records of all requests for quotation, including quotations received from pre-qualified suppliers and contracts awarded to Panel members. A unique reference number shall be applied to all records relating to each quotation process, which is to also be quoted on each purchase order issued under the Contract.

Information with regards to the Panel offerings, including details of suppliers appointed to the Panel, must be kept up to date, consistent and made available for access by all officers and employees of the Shire.

11. Amendments to this Policy

Amendments to this policy require a simple majority decision of the council.

History:

Policy adopted:	14 December 2015 (Resolution no. 184/12)
Policy amended	26 April 2017 (Resolution no. 066/17)
Policy reviewed	26 February 2020.

Previous Policy:

Unknown/Not Applicable

Related Policies:

Policy no. 2.7 – Regional Price Preference Policy
Policy no. 2.16 – Payments
Policy no. 2.28 – Project Planning and Delivery

POLICY:	PURCHASE OF GOODS AND SERVICES
POLICY No.:	2.6
SECTION:	CORPORATE
COUNCIL MEETING HELD & ADOPTED:	26 APRIL 2017 RESOLUTION 066/17
DATE TO BE REVIEWED:	2019

1 POLICY

The Shire of Wiluna (the –“**Shire**”) is committed to achieving good practice in the purchasing of goods, services and works that align with the principles of transparency, probity and good governance and complies with the *Local Government Act 1995* (the “**ACT**”) and part 4 of the *Local Government (Functions and General) Regulations 1996*, (the “**Regulations**”) Procurement processes and practices to be complied with are defined within this Policy and the Shire’s prescribed procurement procedures.

2 OBJECTIVES

The objectives of this Policy are to ensure that all purchasing activities:

- demonstrate that best value for money is attained for the Shire;
- are compliant with relevant legislations, including the Act and Regulations;
- are recorded in compliance with the *State Records Act 2000* and associated records management practices and procedures of the Shire;
- ensure performance with regard to quality timeliness of supply and delivery;
- mitigate risks to the Shire related to late performance and other breaches of contract;
- mitigate probity risk, by establishing consistent and demonstrated processes that promote openness, transparency, fairness and equity to all potential suppliers;
- ensure that the sustainable benefits, such as environmental, social and local economic factors are considered in the overall value for money assessment; and
- are conducted in a consistent and efficient manner across the Shire and that ethical decision making is demonstrated.

3 ETHICS & INTEGRITY

3.1 Code of Conduct

All officers and employees of the Shire must have regard for the Code of Conduct (refer Code of Conduct Policy, March 2017) requirements and shall observe the highest standards of ethics and integrity. All officers and employees of the Shire must act in an honest and professional manner at all times which supports the standing of the Shire.

3.2 Purchasing Principles

The following principles, standards and behaviours must be observed and enforced through all stages of the purchasing process to ensure the fair and equitable treatment of all parties:

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- full accountability shall be taken for all purchasing decisions and the efficient, effective and proper expenditure of public monies based on achieving value for money;
- time and delivery are of the essence of every contract for the supply of goods and services – consequently all quotations, purchase orders, invitations to quote, requests for tenders, requests for proposals, expressions of interests, supply contracts etc. must include delivery dates and/or completion dates (as the case requires);
- the ability of tenderers and other potential suppliers to deliver or to complete the contract (as the case requires) within the required time must form part of the assessment of every quotation, tender, expression of interest, etc.
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire's policies and Code of Conduct;
- purchasing is to be undertaken on a competitive basis where all potential suppliers are treated impartially, honestly and consistently (but this does not preclude making adjustments for risk in relation to potential suppliers who have performed poorly in the past);
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies, audit requirements and relevant legislation;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

4 VALUE FOR MONEY

4.1 *Policy*

Value for money is determined when the consideration of price, risk and qualitative factors that are assessed to determine the most advantageous outcome to be achieved for the Shire.

As such, purchasing decisions must be made with greater consideration than obtaining lowest price, but also to incorporate qualitative and risk factors into the decision.

4.2 *Application*

An assessment of the best value for money outcome for any purchasing process should consider:

- all relevant Total Costs of Ownership (TCO) and benefits including transaction costs associated with acquisition, delivery, distribution, as well as other costs such as but not limited to holding costs, consumables, deployment, maintenance and disposal;
- the technical merits of the goods or services being offered in terms of compliance with specifications, contractual terms and conditions and any relevant methods of assuring quality, including but not limited to an assessment of levels and currency of compliances, value adds offered, warranties, guarantees, repair and replacement policies, ability to inspect within reasonable timeframe, terms of after sales service, commitment to respond to issues within reasonable timeframe.

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- the costs and consequences of potential delays in delivery.
- financial viability and capacity to supply without risk of default (competency of the prospective suppliers in terms of managerial and technical capabilities and compliance history);
- a strong element of competition in the allocation of orders or the awarding of contracts. This is achieved by obtaining a sufficient number of competitive quotations wherever practicable;
- the safety requirement associated with both the product design and specification offered by suppliers and the evaluation of risk when considering purchasing goods and services from suppliers;
- purchasing of goods and services from suppliers that demonstrate sustainable benefits and good corporate social responsibility; and
- providing opportunities for businesses with the Shire's boundaries to quote for the provision of goods and services wherever possible.

5 PURCHASING REQUIREMENTS

5.1 *Legislative/Regulatory Requirements*

The requirements that must be complied with by the Shire, including purchasing thresholds and processes, are prescribed by the Regulations, this Policy and associated purchasing procedures in effect at the Shire.

5.2 *Policy*

Purchasing that is **\$150,000 or below in total value** (excluding GST) must be in accordance with the purchasing requirements under the relevant threshold as defined under section 5.5 of the Purchasing Policy.

Purchasing that **exceeds \$150,000 in total value** (excluding GST) must be put to public Tender when it is determined that a regulatory Tender exemption, as stated under 5.6 of this Policy is not deemed to be suitable.

5.3 *Purchasing Value Definition*

Determining purchasing value is to be based on the following considerations:

1. Exclusive of Goods and Services Tax (GST);
2. The actual or expected value of a contract over the full contract period, including all options to extend; or the extend to which it could be reasonable expected that the Shire will continue to purchase a particular category of goods, services or works and what total value is or could be reasonably expected to be purchased. A best practice suggestion is that if a purchasing threshold is reached within three years for a particular category of goods, services or works, then the purchasing requirement under the relevant threshold (including the tender threshold) must apply.
3. Must incorporate any variation to the scope of the purchase and be limited to a 10% tolerance of the original purchasing value.

5.4 *Purchasing from Existing Contracts*

Where the Shire has an existing contract in place, it must ensure that goods and services required are purchased under these contracts to the extent that the scope of the contract requires.

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5.5 Purchasing Thresholds

The table below prescribes the purchasing process that the Shire must follow, based on the purchase value. These requirements are the minima where risk will be reduced or better outcomes will be achieved by doing so:

Purchase Value Threshold	Purchasing Requirement
Up to \$5,000	Purchase directly from a supplier using a Purchase Order or Corporate Credit Card issued by the Shire, or obtain at least one oral or written quotation from a suitable supplier. In the case of verbal quotations, detailed note of the full details of the verbal quotations received must be attached to the office copy of the purchase order and in the minimum must include: name of person providing quotation, name of firm, contact details, pricing including GST, brief scope of works/details of item for which quotation is sought. Purchasing Officers must still satisfy themselves that they have obtained a competitive price for the goods, service and/or infrastructure works (e.g. by telephone quotes, internet pricing etc.)
Over \$5,000 and up to \$20,000	At least two verbal or written quotations from suitable suppliers. In the case of verbal quotations, detailed note of the full details of the verbal quotations received must be attached to the office copy of the purchase order and in the minimum must include: name of person providing quotation, name of firm, contact details, pricing including GST, brief scope of works/details of item for which quotation sought.
Over \$20,000 and up to \$50,000	Obtain at least three written quotations from suppliers following a brief outlining the specified requirement.
Over \$50,000 and up to \$150,000	Obtain at least three written quotations from suppliers by formal invitation under a <i>Request for Quotation</i> , containing price and detailed specification of goods and services required (including required delivery or completion date). The procurement decision is to be based on pre-determined evaluation criteria that assess all compliance (including delivery/completion date) and value for money considerations in accordance with the definition stated in this Policy. Requests for quotations from a pre-qualified panel of suppliers (whether administered by the Shire through the WALGA preferred supply program or State Government CUA) are not required to be invited using a <i>Request for Quotation</i> form; however, at least three written quotes are still required to be obtained.
Over \$150,000	Where the purchasing requirement is not suitable to be met through a panel of pre-qualified suppliers, or any other tender-exempt arrangement as listed under section 5.6 of this Policy, conduct a public Request for Tender process in accordance with Part 4 of the <i>Local Government (Functions and General) Regulations 1996</i> , this policy and the Shire's tender procedures. The procurement decision is to be based on pre-determined evaluation criteria that assess all compliance, risk, and value for money considerations in accordance with the definition stated in this Policy.

In each case where quotations are required (taking into account 3.2 Purchasing Principles and 4.0 Value for Money), quotations can be sought from:

- an existing panel of pre-qualified suppliers administered by the Shire; or
- a pre-qualified supplier on the WALGA Preferred Supply Program or State Government Common Use Arrangement (CUA); or
- on the open market; or
- any combination of the above.

5.6 Tendering Exemptions

An exemption to publicly invite tenders may apply in the following instances:

- the purchase is obtained from a pre-qualified supplier under the WALGA Preferred Supply Program or State Government Common Use Arrangement.
- the purchase is from a Regional Local Government or another Local Government;
- the goods or services are to be supplied by or obtained from the governments of the State or the Commonwealth or any of their agencies;
- the goods to be supplied are petrol or oil or any other gas or liquid automotive fuel;
- the purchase is acquired from a person registered on the WA Aboriginal Business Directory, as published by the Small Business Development Corporation, where the consideration under contract is worth \$250,000 or less and represents value for money;
- the purchase is acquired from an Australian Disability Enterprise and represents value for money;
- the purchase is from a pre-qualified supplier under a Panel established by the Shire; or
- any of the other exclusions under regulation 11 of the Regulations apply.

When making a decision about whether to conduct a public Tender or utilise a Tender exempt arrangement, the cost and benefits of both processes should be compared.

The compliance requirements, time constraints, costs and risks associated with a public Tender should be evaluated against the value delivered by such a process. This should then be compared with the costs and benefits of using a Tender exempt arrangement. Where market testing is warranted to ensure 4.0 Value for Money, a public Tender is advisable even when using pre-qualified Suppliers.

5.7 Inviting Tenders Under the Tender Threshold

Where considered appropriate and beneficial, the Shire may consider publicly advertising Tenders in lieu of undertaking a *Request for Quotation* for purchases under the tender threshold. This decision should be made after considering the benefits of this approach in comparison with the costs, risks, timeliness and compliance requirements and also whether the purchasing requirement can be met through the WALGA Preferred Supply Program or State Government CUA.

If a decision is made to undertake a public Tender for contracts expected to be \$150,000 or less in value, the Shire's tendering procedures must be followed in full.

5.8 Sole Source of Supply

Where the purchasing requirement is over the value of \$5,000 and of a unique nature that can only be supplied from one supplier, the purchase is permitted without undertaking a tender or quotation process. This is only permitted in circumstances where the Shire has written justification to support that there is only one source of supply for those goods, services or works. The Shire must use its best endeavours to determine if the sole source of supply is genuine by exploring if there are any alternative sources of supply. Once determined, the written justification must be endorsed by the Chief Executive Officer or by the Council prior to a contract being entered into.

From time to time, the Shire may publicly invite an expression of interest to effectively determine that one sole source of supply still genuinely exists.

5.9 Anti-Avoidance

The Shire shall not enter two or more contracts or create multiple purchase order transactions of a similar nature for the purpose of “splitting” the value of the purchase or contract to take the value of the consideration of the purchase below a particular purchasing threshold, particularly in relations to Tenders and to avoid the need to call a public Tender.

5.10 Emergency Purchases

An emergency purchase is defined as an unanticipated and unbudgeted purchase which is required in response to an emergency situation as provided for in the *Local Government Act 1995*. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

An emergency purchase does not relate to purchases not planned for due to time constraints. Every effort must be made to anticipate purchases required by the Shire in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.

6 RECORDS MANAGEMENT

Records of all purchasing activity must be retained in compliance with the *State Records Act 2000 (WA)*, the Shire’s Records Management Policy and associated procurement procedures.

For each procurement activity, such documents may include:

- the Procurement initiation document such as a procurement business case which justifies the need for a contract to be created (where applicable);
- procurement Planning and approval documentation which describes how the procurement is to be undertaken to create and manage the contract;
- request for Quotation/Tender documentation;
- copy of public advertisement inviting tenders, or the notice of private invitation (whichever is applicable);
- copies of quotes/tenders received;
- evaluation documentation, including individual evaluator’s notes and clarifications sought;
- negotiation documents such as negotiation plans and negotiation logs;
- approval of award documentation;
- all correspondence to respondents notifying of the outcome to award a contract;
- contract Management Plans which describes how the contract will be managed; and
- copies of purchase orders and/or contract(s) with supplier(s) formed from the procurement process.

7 BUY LOCAL POLICY

As much as practicable, the Shire must adopt ‘buy local first’ philosophy:

- where appropriate, consider buying practices, procedures and specifications that do not unfairly disadvantage local businesses;
- consider indirect benefits that have flow on benefits for local suppliers (i.e. servicing and support);
- ensure that procurement plans address local business capability and local content;

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- explore the capability of local businesses to meet requirements and ensure (where practicable) that Requests for Quotation and Tenders are designed to accommodate the capabilities of local businesses;
- avoid bias in the design and specifications for Requests for Quotation and Tenders – all Requests must be structured to encourage local businesses to bid; and provide adequate and consistent information to potential suppliers.

To this extent, a qualitative weighting may be afforded in the evaluation of quotes and tenders where suppliers are located within the boundaries of the Shire, or substantially demonstrate a benefit or contribution to the local economy.

A regional price preference may be afforded to locally based businesses for the purposes of assessment. Provisions are detailed within the Shire's Regional Price Preference Policy (Policy 2.7).

8 PURCHASING FROM DISABILITY ENTERPRISES

Pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*, the Shire is not required to publicly invite tenders if the goods or services are to be supplied from an Australian Disability Enterprise, as registered on www.ade.org.au. This is contingent on the demonstration of value of money.

Where possible, Australian Disability Enterprises are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Australian Disability Enterprises.

9 PURCHASING FROM ABORIGINAL BUSINESSES

Pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996*, the Shire is not required to publicly invite tenders if the goods or services are to be supplied by a person registered on the Aboriginal Business Directory published by the Small Business Development Corporation on www.abdwa.com.au, where the expected consideration under contract is worth \$250,000 or less. This is contingent on the demonstration of value for money.

Where possible, Aboriginal businesses are to be invited to quote for supplying goods and services under the tender threshold. A qualitative weighting may be afforded in the evaluation of quotes and tenders to provide advantages to Aboriginal owned businesses, or businesses that demonstrate a high level of aboriginal employment.

10 PANELS OF PRE-QUALIFIED SUPPLIERS

10.1 Policy Objectives

In accordance with Regulation 24AC of the *Local Government (Functions and General) Regulations 1996*, a Panel of Pre-qualified Suppliers ("Panel") may be created where most of the following factors apply:

- the Shire determines that a range of similar goods and services are required to be purchased on a continuing and regular basis;
- the purchasing activity under the intended Panel is assessed as being of a low to medium risk;
- the panel will streamline and will improve procurement processes; and

Shire of Wiluna Policy Manual

- the Shire has the capability to establish, manage the risks and achieve the benefits expected of the proposed Panel.

The Shire will endeavour to ensure that Panels will not be created unless most of the above factors are firmly and quantifiably established.

10.2 Establishing a Panel

Should the Shire determine that a Panel is beneficial to be created, it must do so in accordance with Part 4, Division 3 of the *Local Government (Functions and General) Regulations 1996*.

Panels may be established for one supply requirement or a number of similar supply requirements under defined categories within the Panel.

Panels may be established for a minimum of two (2) years and for a maximum length of time deemed appropriate by the Shire.

Evaluation criteria must be determined and communicated in the application process by which applications will be assessed and accepted.

In each invitation to apply to become a pre-qualified supplier (through a procurement process advertised through a state-wide notice), the Shire must state the expected number of suppliers it intends to put on the panel.

Should a Panel member leave the Panel, they may be replaced by the next ranked Panel member determined in the value for money assessment should the supplier agree to do so, with this intention to be disclosed in the detailed information set out under Regulation 24AD(5)(d) and (e) when establishing the Panel.

10.3 Distributing Work Amongst Panel Members

To satisfy Regulation 24AD (5) of the Regulations, when establishing a Panel of pre-qualified suppliers, the detailed information associated with each invitation to apply to join the Panel must either prescribe whether the Shire intends to:

- i. obtain quotations from each pre-qualified supplier on the Panel with respect to all purchases, in accordance with Clause 10.4; or
- ii. purchase goods and services exclusively from any pre-qualified supplier appointed to that Panel, and under what circumstances; or
- iii. develop a ranking system for selection to the Panel, with work awarded in accordance with Clause 10.3(b).

In considering the distribution of work among Panel members, the detailed information must also prescribe whether:

- a) each Panel member will have the opportunity to bid for each item of work under the Panel, with pre-determined evaluation criteria forming part of the invitation to quote to assess the suitability of the supplier for particular items or work. Contracts under the pre-qualified panel will be awarded on the basis of value for money in every instance; or

Shire of Wiluna Policy Manual

- b) work will be awarded on a ranked basis, which is to be stipulated in the detailed information set out under Regulation 24AD(5)(f) when establishing the Panel. The Shire to invite the highest ranked Panel member, who is to give written notice as to whether to accept the offer for the work to be undertaken. Should the offer be declined, an invitation to the next ranked Panel member is to be made and so forth until a Panel member accepts a Contract. Should the list of Panel members invited be exhausted with no Panel member accepting the offer to provide goods/services under the Panel, the Shire may then invite suppliers that are not pre-qualified under the Panel, in accordance with the Purchasing Thresholds stated in section 5.5 of this Policy. When a ranking system is established, the Panel must not operate for a period exceeding 12 months.

In every instance, a contract must not be formed with a pre-qualified supplier for an item of work beyond 12 months, which includes options to extend the contract.

10.4 Purchasing from the Panel

The invitation to apply to be considered to join a panel of pre-qualified suppliers must state whether quotations are either to be invited to every member (within each category, if applicable) of the Panel for each purchasing requirement, whether a ranking system is to be established, or otherwise.

Each quotation process, including the invitation to quote, communications with panel members, quotations received, evaluation of quotes and notification of award communications must all be captured on the Shire's records system. A separate file is to be maintained for each quotation process made under each Panel that captures all communications between the Shire and Panel members.

10.5 Recordkeeping

Records of all communications with Panel members, with respect to the quotation process and all subsequent purchases made through the Panel, must be kept.

For the creation of a Panel, this includes:

- the Procurement initiation document such as a procurement business case which justifies the need for a Panel to be created;
- procurement Planning and approval documentation which describes how the procurement is to be undertaken to create and manage the Panel;
- request for Applications documentation;
- copy of public advertisement inviting applications;
- copies of applications received;
- evaluation documentation, including clarifications sought;
- negotiation documents such as negotiation plans and negotiation logs;
- approval of ward documentation;
- all correspondence to applicants notifying of the establishment and composition of the Panel such as award letters;
- contract management plans which describes how the contract will be managed; and
- copies of framework agreements entered into with pre-qualified suppliers.

Shire of Wiluna Policy Manual

The Shire is also to retain itemised records of all requests for quotations, including quotations received from pre-qualified suppliers and contracts award to Panel members. A unique reference number shall be applied to all records relating to each quotation process, which is to also be quoted on each purchase order issued under the contract.

Information with regards to the Panel offerings, including details of suppliers appointed to the Panel, must be kept up to date, consistent and made available for access by all officers and employees of the Shire.

POLICY:	THE POLICY MANUAL RECORD
POLICY NO:	1.1
SECTION:	GOVERNANCE
COUNCIL MEETING HELD & ADOPTED: (INC AMENDMENTS)	25 SEPTEMBER 2013 RESOLUTION 085/13
DATE TO BE REVIEWED:	2019

-
- 1 It is the policy of Council to maintain a manual that records the various policies of Council.
 - 2 Policies are to relate to issues of an on-going nature; policy decisions on single issues are not to be recorded in the manual.
 - 3 The objectives of the Policy Manual are:
 - To provide Council with a formal written records of all policy decisions; and;
 - To provide the staff with precise guidelines in which to act in accordance with Council wishes; and;
 - To enable the staff to act promptly in accordance with Council's requirements, but without continual reference to Council; and;
 - To enable Councilors to adequately handle enquiries from electors without undue reference to the staff or the Council; and;
 - To enable Council to maintain a continual review of Council policy decisions and to ensure they are in keeping with community expectations, current trends and circumstances; and;
 - To enable the ratepayer to obtain immediate advice on matters of Council policy.
 - 4 The Policy Manual will be maintained and updated as and when a policy is adopted, varied or rescinded by the Council and a register showing past policies of the Council must also be maintained
 - 5 The Policy Manual is to be uploaded onto the Shire of Wiluna's website, and amended policies are to be uploaded as soon as is practicable after adoption by the Council
 - 6 The Council is to carry out a review of the complete policy manual annually preferably when the delegations of authority to the Chief Executive Officer are reviewed; a review of individual policies must also be done within two years from adoption of that policy or its last review
 - 7 All Staff and Councillor's are to be provided access to and/or a copy of the Policy Manual. The manual remains the property of the Council.
 - 8 Provision of printed/hard-copies to other parties is at the discretion of the Chief Executive Officer and may incur copy charges (as set in the annual fees and charges adopted each year by Council).

Shire of Wiluna Policy Manual

All printed copies issued must be done so with a disclaimer that printed copy is only warranted at the time of printing and that reference should be made to the official manual (located on Shire's website) rather than relying upon printed copy.

9 Changes to Council policy shall only be made on:

- Resolution of Council, or
- Requirements of statute or legislation, in order to ensure compliance.

Any changes to policies because of statutory/legislative compliance are to be authorised by the Chief Executive Officer and reported at the next ordinary Meeting of the Council.

Appendix 9.2.12B

POLICY:	THE POLICY REGISTER
POLICY NO:	1.1
SECTION:	GOVERNANCE
COUNCIL MEETING HELD & ADOPTED:	
DATE TO BE REVIEWED:	DECEMBER 2021

1. Policy Statement

It is the policy of the Council to maintain an up-to-date online register that records the various current policies of the Council ("the Register"). The register is to be kept in the "Public" section of the Shire's Electronic Document Management and Retrieval System (EDMRS) and be accessible to Councillors, Shire Officers and the public through a Quicklink on the Homepage of the Shire of Wiluna's official website.

2. Policy Objectives

The objectives of the online register of current Shire policies are:

- To provide the Council with a formal accessible record of all current policy decisions; and
- To provide the Shire staff with a readily accessible resource to assist them to act in accordance with Council policy determinations; and
- To enable Shire staff to act promptly in accordance with the Council's requirements, but without continual reference to the Council; and
- To enable the Council to maintain a continual review of Council policy decisions and to ensure they are in keeping with community expectations, current trends and circumstances; and
- To enable the public to obtain immediate information on matters of Shire policy; and
- To achieve statutory compliance with the various legislative requirements for local government policies to be published on local governments' official websites.

3. Policy Application

Policies are to relate to issues of an on-going nature; Council decisions on single issues are not to be documented as policies or to be registered in the online register of current Shire policies.

4. Maintenance of the Policy Register

Each policy is to be registered as a separate document.

The Register is to be maintained and updated as and when a policy is adopted, amended or rescinded by the Council. Updating the register is to be done as soon as practicable after the Council has, by resolution, made a policy decision.

Policies that are amended or rescinded are not to be deleted from the EDMRS – the amended and/or rescinded policies are to be moved to a folder in the non-public part of the EDMRS so that there is a permanent record of former policies. Notes or comments are to be made on these former policy documents as to the dates and resolution numbers relating to the amendment or rescission (as the case requires).

5. Policy Reviews and Amendments

Except as provided for in section 6 of this policy, changes to Council policies shall only be made in accordance with resolutions of the Council.

Policies are to be individually reviewed by no later than the “DATE TO BE REVIEWED” as shown on the policy document (as adopted by the Council), which in any case should be no later than two years from the date of each policy’s adoption or most recent review.

Some policies (because of their particular importance) may be scheduled for review at intervals of less than two years.

To ensure that all policies are reviewed in a timely manner (and at least by their scheduled review dates), as each policy is registered into the EDMRS a task shall be assigned within the system for completion prior to the preparation of the agenda for the Council meeting for which the policy review is scheduled.

Nothing in this policy is to be interpreted as prohibiting a policy from being reviewed and/or amended or rescinded prior to its scheduled review date. The CEO may list any policy for review on a Council meeting agenda at any time because:

- A change in legislation so requires; or
- Experience has shown that the policy is not working as well as it could or should; or
- The CEO believes the policy could be improved; or
- For any other reason.

6. Policy History

Each policy document is to include, at the end of the policy document, a complete history (so far as is known) of the policy including its original adoption (date and resolution number), review dates, amendment dates and resolution numbers, and (for rescinded former policies) the date and resolution number of the rescission.

Without referring the matter to the Council, the CEO may correct or amend this section of any policy document as more information or more accurate information comes to hand.

7. Printed copies of the Register

This policy is not to be interpreted as prohibiting the CEO from causing the Register to be printed and compiled into a printed “policy manual”. Provision of printed/hard-copies to other parties is at the discretion of the Chief Executive Officer and may incur copy charges (as set in the annual fees and charges adopted each year by the Council).

All printed copies must include a disclaimer that the printed copy is only warranted accurate at the time of printing and that reference should be made to the official Register (located on Shire’s website) rather than relying upon a printed copy.

8. Amendments to this Policy

Amendments to this policy require a simple majority decision of the council.

History:

Policy adopted: 25 September 2013 (Resolution no. 085/13)

Policy amended 27 May 2015 (Resolution no. 066/15)

Policy reviewed 26 February 2020.

Previous Policy:

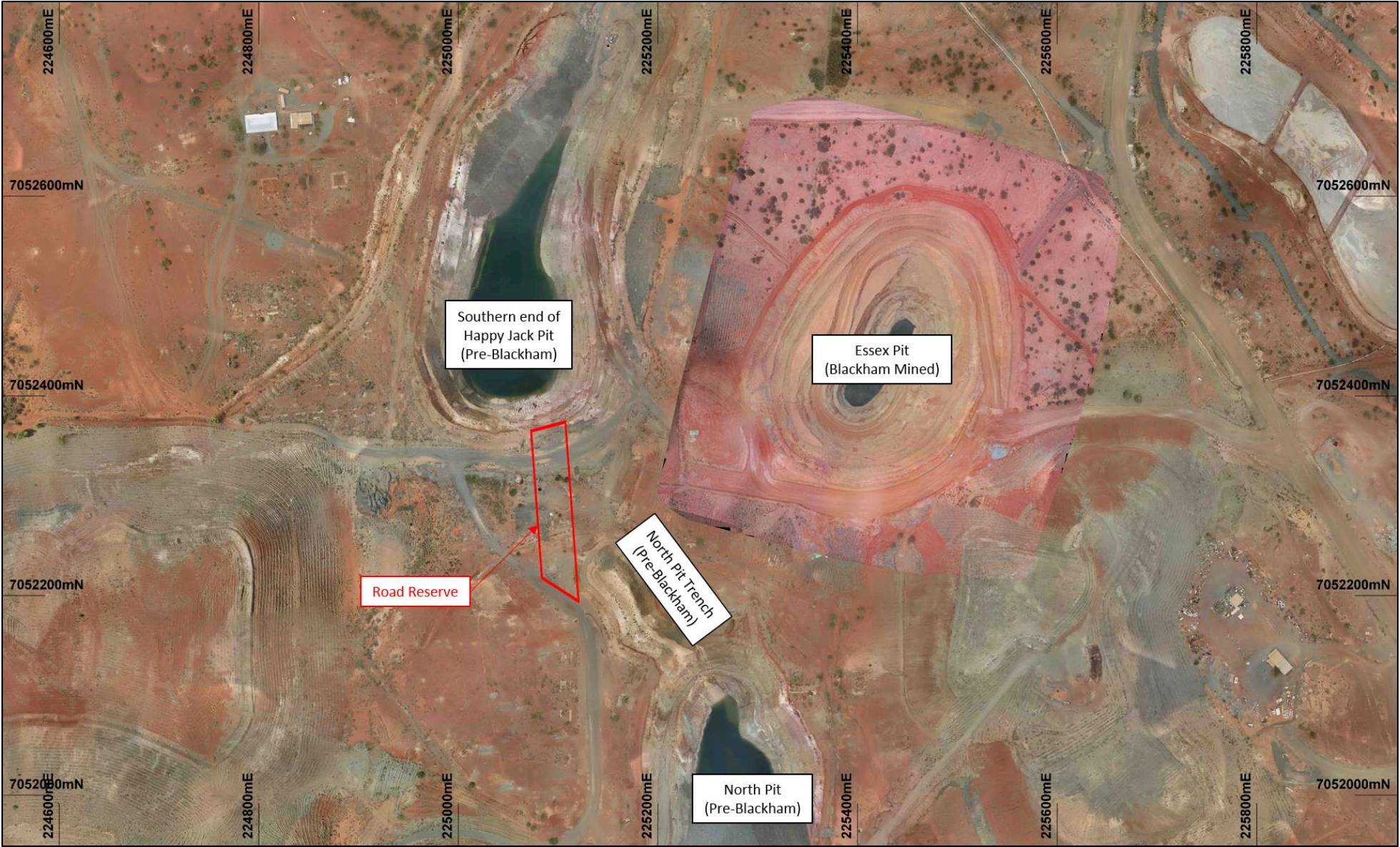
Unknown/Not Applicable

Related Policies:

Nil

Appendix 9.2.13

Road Reserve located in Blackham Resources' Program of Works



Appendix 9.2.14 - Request for consent to a variation to the Trust Deed for the Local Government House Trust

From: Communications <communications@walga.asn.au>
Sent: Wednesday, 19 February 2020 9:03 AM
To: Wiluna CEO <ceo@wiluna.wa.gov.au>
Subject: Local Government House Trust- Deed of Variation

Sent on behalf of WALGA CEO Nick Sloan

19 February 2020

Our Ref: NS/RM

Mr Colin Bastow
Chief Executive Officer
Shire of Wiluna

Dear Mr Bastow,

Re: Local Government House Trust – Deed of Variation

I am writing to seek your Council's consent by formal resolution to a variation to the Trust Deed for the Local Government House Trust (The Trust).

Shire of Wiluna is a unit holder and beneficiary to the Local Government House Trust, holding 1 unit/s as advised in WALGA's recent Quarterly Report Q4 2019.

The Trust's Board of Management is seeking to vary the Trust Deed in order to assist the Trust's income tax exempt status. As stipulated by the Deed, the Trust requires consent of at least 75 per cent of all beneficiaries in order to execute this variation.

As a beneficiary, the Shire of Wiluna is requested to consent to the enclosed Deed of Variation supported by a resolution of Council; and to communicate this consent to us in writing. Please note, we are requesting consent for the Trustee to formally execute the attached Deed of Variation – your Local Government is not required to sign the enclosed document.

Further details on the particular Deed Variations and objectives to be achieved by this variation are outlined below.

Background on the Local Government House Trust

The Local Government House Trust ("The Trust") exists primarily to provide building accommodation for the Western Australian Local Government Association. Since January 2014, the Trust has provided WALGA with accommodation at 170 Railway Parade West Leederville.

The current trust deed commenced in 1993 and was amended in 2002 to reflect the merger of the metropolitan and country associations into WALGA. The current Trust Deed pronounces WALGA as Trustee and unit holders as Beneficiaries, with the Trustee holding property and associated monies “upon Trust” and in proportion to the units provided.

Commencement date of the current deed is 17 February 1993, with a vesting date 79 years from commencement - which means that the Trust ends in 2072.

The Trust is exempt from income tax on the basis of being a State / Territory Body (STB) pursuant to *Division 1AB of the Income Tax Assessment Act 1936*.

Trust Deed Variation

Trust Deed amendments set out in the Deed of Variation are based on legal advice and are intended to assist the Trust’s income tax exempt status by strengthening the position that the Trust is a State / Territory Body (STB).

Legal advice identified that the Trustee’s ability to retire and appoint a new Trustee might affect the Trust’s classification as a State or Territory Body (STB). This view, while based upon highly technical grounds, is a risk nonetheless.

Subsequently the Deed of Variation aims to strengthen the position that the Trust is a STB through the following amendments:

1. removing the existing Trustee’s power to retire and appoint a new Trustee (Clause 2.1 and 2.2 (22.3) of the Deed of Variation)
2. enabling the beneficiaries to appoint and remove a Trustee (Clause 2.2 (22.4) of the Deed of Variation), and
3. ensuring that the Board of Management is the ‘governing body’ of the Trust (Clause 2.3 of the Deed of Variation)

The three proposed amendments when applied to the relevant clauses inserted by the Deed of Variation dated 5 June 2002 will subsequently read as follows (proposed amendments shown in red text):

1. Variation 2.1 amends clause 22.1 to point to additional clause:

22.1 Any Trustee of the Trust may retire as Trustee of the Trust. **The Subject to clause 22.3, the right to appoint any new or additional trustee or trustees of the Trust is hereby vested in the retiring or continuing trustee. A corporation or incorporated association may be appointed as Trustee of the Trust.**

2. Variation 2.2 inserts two new clauses:

22.3 The retiring or continuing trustee shall only be entitled to appoint any new or additional trustee of the Trust with the consent of not less than 75% of the Beneficiaries.

22.4 The Beneficiaries may at any time by Special Resolution:

- (a) remove a Trustee from the office as Trustee of the Trust;**
- and**
- (b) appoint such new or additional Trustee.**

3. Variation 2.3 insert a new clause 13A

13A Delegation to the Board of Management

Unless the Beneficiaries otherwise direct (such direction to be given by not less than 75% of the Beneficiaries), the Trustees shall delegate all of the powers authorities

and discretions contained in subclauses (a) to (x) of clause 12 to the Board of Management. The Trustees shall, at the direction of the Board of Management, do

such things as may be necessary to give effect to the exercise of a power, authority

or discretion by the Board of Management.

Comment

The first two amendments outlined above remove powers granted to the Trustee in the 2002 Deed Variation resulting from the merger to a single Association representing WA Local Governments. These amendments which previously facilitated the transfer of trusteeship to the then new Western Australian Local Government Association are removed, but with the clarification that any appointment must be with the consent of the beneficiaries.

The final amendment intends to confirm that power rests with the Board of Management. As the Board of Management comprises Local Governments, this satisfies the requirements of a STB for tax purposes. This amendment reflects the actual operation of the Trustee in implementing the decisions of the Board of Management whilst retaining sufficient operational discretion to place and renew investments and pay suppliers.

These amendments provide greater power to beneficiaries through the Board of Management, and as such it is anticipated they will be considered acceptable.

Thank you for your consideration of the above amendments we look forward to receiving formal consent to execute these changes via resolution of Council.

If you have any questions regarding the variations, please email Financial Controller Rick Murray at rmurray@walga.asn.au.

Yours sincerely,
Nick

Nick Sloan | Chief Executive Officer | WALGA

(p) (08) 9213 2025 | (m) 0408 941 792 | (e) nsloan@walga.asn.au

Our work regularly takes us across the State and as such WALGA would like to acknowledge the many traditional owners of the land on which we work throughout Western Australia. We pay our respects to their Elders, past, present and emerging.

This email is private and confidential. If you are not the intended recipient, please advise us by return email immediately, and delete the email and any attachments without using or disclosing the contents in any way. The views expressed in this email are those of the author, and do not represent those of the Association unless this is clearly indicated. You should scan this email and any attachments for viruses. The WA Local Government Association accepts no liability for any direct or indirect damage or loss resulting from the use of any attachments to this email.

DEED OF VARIATION

LOCAL GOVERNMENT HOUSE TRUST



LAW

PERTH

11 Mounts Bay Road, Perth WA 6000

Telephone (08) 9429 2222 Facsimile: (08) 9429 2434

eylawperth@au.ey.com www.ey.com

Our Ref: 4WAL / 2004 7043

THIS DEED dated the _____ day of _____ 2019

BY

WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION of Level 1, 170 Railway Parade, West Leederville in the State of Western Australia (the 'Trustee')

RECITALS

- A. By Deed of Trust undated but stamped 12 February 1980 ('Original Trust Deed') made between CHARLES WILSON TUCKEY, LYAL GORDON RICHARDSON, GORDON LAWRENCE KILPATRICK, HARRY STICKLAND and MAXWELL RAY FINLAYSON (the 'Original Trustees') and THE LOCAL GOVERNMENT ASSOCIATION OF WESTERN AUSTRALIA and the COUNTRY SHIRE COUNCILS ASSOCIATION (the 'Retired Trustees') the Original Trustees declared that they would hold the property therein referred to as the Headquarters and the monies therein referred to as the Trust Fund upon trust for the beneficiaries specified in the second schedule to the Original Deed upon the terms and conditions therein contained (the 'Original Trust').
- B. By Deed dated 2 October 1981 made between the Original Trustees and the Retired Trustees the Original Trustees retired and appointed the Retired Trustees as the trustees of the Original Trust in their place.
- C. By Deed dated 4 May 1994 (the 'New Deed') the Retired Trustees (in the New Deed referred to as THE LOCAL GOVERNMENT ASSOCIATION OF WESTERN AUSTRALIA (INC) and THE COUNTRY SHIRE COUNCILS' ASSOCIATION OF WESTERN AUSTRALIA (INC)) agreed that the proceeds from the sale of the Headquarters and the Trust Fund and the income thereof should be from 17 February 1993 held upon the terms and conditions set out in the New Deed (the 'Trust').
- D. By Deed of Variation dated 5 June 2002 the Retired Trustees varied the New Deed (collectively, the 'Trust Deed') to provide for a new Clause 22 which provides that any trustee of the Trust may retire as trustee of the Trust and appoint a new trustee to act as trustee of the Trust and that notwithstanding that the original number of trustees of the Trust was five where a corporation or incorporated association is appointed as trustee of the Trust then it shall not be obligatory to appoint more than one new trustee.
- E. By Deed dated 6 June 2002 made between the Retired Trustees and the Trustee, the Retired Trustees retired and appointed the Trustee as the trustee of the Trust.
- F. Clause 21.1 of the Trust Deed provides that the Trustees may at any time and from time to time (with the consent of not less than 75% of the Beneficiaries) by deed revoke add to or vary the trusts of the Trust Deed or declare (inter alia) any new or other powers, authorities or discretions concerning the management, control or investment of the Trust Fund upon the terms contained therein.
- G. The Trustee wishes to add to and vary the Trust Deed and declare (inter alia) new or other powers, authorities and discretions concerning the management, control or investment of the Trust Fund in accordance with the terms of this Deed.
- H. More than 75% of the Beneficiaries have consented in writing to the variations to the New Deed and the records relating to this consent will be placed with the original of this Deed.

NOW THIS DEED WITNESSES**1. DEFINITIONS AND INTERPRETATION**

In this Deed, unless the context otherwise requires:

- 1.1 a word importing the singular includes the plural and vice versa, and a word of any gender includes other genders;
- 1.2 another grammatical form of a defined word or expression has a corresponding meaning;
- 1.3 a reference to a clause, paragraph, recital, schedule or annexure is to a clause, paragraph or recital of, or schedule or annexure to, this Deed, and a reference to this Deed includes any schedule or annexure;
- 1.4 a reference to a document or instrument includes the document or instrument as varied, novated, altered, supplemented or replaced from time to time;
- 1.5 a reference to a person includes a natural person, the estate of an individual, a partnership, body corporate, the trustee of a trust (in the trustee's capacity as trustee of the trust), association, governmental or local authority or agency or other entity;
- 1.6 a reference to a statute, ordinance, code or other law includes regulations and other instruments under it and consolidations, amendments, re-enactments or replacements of any of them;
- 1.7 the meaning of general words is not limited by specific examples introduced by 'including, for example' or similar expressions;
- 1.8 Recitals A to H inclusive form part of and are included in this Deed;
- 1.9 headings are for ease of reference and do not affect interpretation;
- 1.10 'Deed' means this deed;
- 1.11 unless specified otherwise, terms which are defined in the Trust Deed and used in this Deed bear the same meanings in this Deed which are ascribed to them in the Trust Deed; and
- 1.12 in the event of any inconsistency between the provisions of the Trust Deed and the provisions of this Deed, the provisions of this Deed will prevail.

2. OPERATIVE PART

The Trustee in exercise of the power given to the Trustee by clause 21.1 of the Trust Deed and with the consent of more than 75% of the Beneficiaries hereby adds to and varies the Trust Deed and declares (inter alia) the following new or other powers authorities and discretions concerning the management, control or investment of the Trust Fund as follows:

- 2.1 delete the word "The" appearing after the words "Any trustee of the Trust may retire as trustee of the Trust." in the existing clause 22.1 and replace it with the words "Subject to clause 22.3, the";

2.2 insert after clause 22.2 the following:

“22.3 The retiring or continuing trustee shall only be entitled to appoint any new or additional trustee of the Trust with the consent of not less than 75% of the Beneficiaries.

22.4 The Beneficiaries may at any time by Special Resolution:

- (a) remove a Trustee from the office as trustee of the Trust; and
- (b) appoint such new or additional Trustee.

For the purposes of this clause 22.4, “Special Resolution” means a resolution passed or decision made by not less than 75% of the Beneficiaries.”

2.3 insert a new clause 13A as follows:

“13A **DELEGATION TO THE BOARD OF MANAGEMENT**

Unless the Beneficiaries otherwise direct (such direction to be given by not less than 75% of the Beneficiaries), the Trustees shall delegate all of the powers authorities and discretions contained in subclauses (a) to (x) of clause 12 to the Board of Management. The Trustees shall, at the direction of the Board of Management, do such things as may be necessary to give effect to the exercise of a power, authority or discretion by the Board of Management.”

3. **SEVERABILITY**

3.1 If any provision of this Deed is found by a competent authority (including without limitation a Court) to be void or unenforceable, then such finding shall not affect the other provisions of this Deed.

3.2 If making a subsequent amendment to this Deed avoids any invalidity or unenforceability of any provision of this Deed, the parties may elect to make that amendment, which shall be deemed for all purposes to be effective immediately prior to the occurrence of that invalidity or unenforceability.

4. **FURTHER ASSURANCES**

All parties shall make, execute and do all acts, deeds, documents and things and sign all documents which may reasonably be required to give full effect to this Deed, and the Trustee shall bear the costs of observing, performing and complying with this clause.

5. **COSTS**

The Trustee shall bear and pay the costs of and incidental to the preparation, execution and stamping of this Deed.

6. **RATIFICATION AND CONFIRMATION**

In all other respects the terms of the Trust Deed are hereby ratified and confirmed.

7. **PROPER LAW**

This Deed shall be governed by the laws of the State of Western Australia and the parties submit to the jurisdiction of the Courts of the State of Western Australia.

EXECUTED as a Deed

THE COMMON SEAL of WESTERN)
AUSTRALIAN LOCAL GOVERNMENT)
ASSOCIATION is hereunto affixed in the)
presence of:)

Signature of President

Signature of Chief Executive Officer

Name of President

Name of Chief Executive Officer

DRAFT



EMPLOYMENT CONTRACT

THIS CONTRACT is made the 14 day of December 2017.

THIS CONTRACT is made between the Shire of Wiluna at Unit 5 Scotia Street Wiluna Western Australia ("the **Shire**")

AND Shire of Wiluna
("the **Employer**")

OF Warren Olsen of Street
Unit 8, 30 scotia WA 6646
("the **Employee**")

RECITAL

The parties have agreed that the Shire will employ the Employee in the Position upon the terms and conditions set out in this document.

OPERATIVE PROVISIONS

1. DEFINITIONS

In this Contract:

- 1.1 "Act" means the *Shire Act 1995*;
- 1.2 "CEO" means the Chief Executive Officer of the Shire of Wiluna;
- 1.3 "Confidential Information" means any and all confidential information, data, reports, operations, dealings, records, materials, plans, statistics, finances or other agreements and things (other than an agreement or thing which is already in the public domain), whether written or oral and of whatever type or nature relating to property, assets, liabilities, finances, dealings or functions of the Shire or any undertaking from time to time carried out by the Shire.
- 1.4 "Council" means the Council (as defined in the s1.4 of the Act) of the Shire of Wiluna;
- 1.5 "Industrial Action" includes but is not limited to any strike, ban, refusal to work as directed, picket, boycott or other act or omission by the Employee done with the intention of causing the work of the Employee, or other Employees of the Shire to cease, interfere with or interrupt the continuous supply and flow of labour and services.
- 1.6 "Industrial Relations Law" means:
 - 1.6.1 The *Shire Officers (Western Australia) Interim Award 2011* (State); and
 - 1.6.2 Any other workplace law of the State or Commonwealth which affects the subject matter of this document.
- 1.7 "Key Result Areas" as defined in Appendix 2 to this Contract.
- 1.8 "Long Service Leave Regulations" means the Shire (Long Service Leave) Regulations.
- 1.9 "Position" means the office or position defined in subclause 2.1.
- 1.10 "Position Description" means Appendix 1 to this Contract, as amended from time to time.
- 1.11 "Remuneration Package" means the total of the remuneration package specified in Clause 5.
- 1.12 "Superannuation Regulations" includes the Trust Deed of the WA Local Government Superannuation Plan.



1.13 "Term" means, subject to Clause 9, the term specified in subclause 2.1.

2. CONTRACT TERM

2.1 Term

- 2.1.1 Subject to the terms and conditions of this Contract the Shire shall employ the Employee as the Deputy Chief Executive Officer, for the term of 3 years, commencing on the 13 December 2017 and expiring on the 12 December 2020.
- 2.1.2 No probation required.

2.2 Further Contracts

There is no compulsion on either the Shire or the Employee to agree to a new Contract, however the Chief Executive Officer shall invite the Employee in writing not later than six months prior to the expiry of the Term to discuss the possibility of the parties entering into a new Contract for a further term with the intent of finalising those discussions not later than three months prior to the expiry of the Term.

3. EMPLOYEE DUTIES

3.1 Duties

The Employee shall:

- 3.1.1 exercise such powers and carry out such duties and functions as are set out in the Position Description as varied from time to time, and Key Result Areas as agreed during appraisals;
- 3.1.2 use all skill and knowledge towards achieving objectives set out in Key Result Areas established on at least an annual basis;
- 3.1.3 be ready, willing and able to fulfil all aspects of their contract of employment in a professional manner;
- 3.1.4 provide complete, accurate and timely advice after considering all available and appropriate information;
- 3.1.5 work such reasonable hours as are necessary to carry out the responsibilities of the Position as set out in the Position Description (see Appendix 1). The agreed salary takes into account the requirement to attend Council meetings or work in excess of the standard number of ordinary hours and therefore no overtime payments will be made.

3.2 Employee's Agreements with the Shire: General

The Employee agrees with the Shire that they must:

- 3.2.1 observe and carry out all lawful directions given from time to time by the Chief Executive Officer, in relation to the performance of the Employee's obligations under this Contract;
- 3.2.2 comply with all of the Shire's adopted Policies, including Code of Conduct and Corporate Values pursuant to s5.103 of the Act;
- 3.2.3 comply with and observe the provisions of all Acts (including the Act), statutes, local laws and Long Service Leave Regulations, Superannuation Regulations which are in force and which relate to the performance of the Employee's obligations under this Contract;
- 3.2.4 unless absent on leave as provided in this Contract or through illness or involuntary injury, devote substantially the whole of their professional attention, time and energies, to their employment and will not undertake any other employment or remunerative work, which could in any way impinge upon, detract from, interfere with or otherwise restrict their ability to effectively and efficiently carry out their Shire duties and responsibilities.
- 3.2.5 not have any direct or indirect pecuniary interest in any business, partnership, corporation, club, organisation or group that would in any way compromise the performance of the Employee's obligations under this Contract, unless a disclosure of that interest has been made to the Chief Executive Officer and the Employee has complied with the directions and statutory requirements of the Act and the Chief Executive Officer in respect of that interest;
- 3.2.6 not hold any position, unless approved by the Chief Executive Officer, for reward or non-reward which may in any way be seen to conflict with the Employee's obligations, under this Contract;
- 3.2.7 guarantee supply of labour and continuity of services. The Employee recognises the importance of the Shire being able to guarantee the supply of labour necessary for the delivery of services to its clients. Therefore, the Employee undertakes for the term of this Contract not to engage in any Industrial Action whatsoever;
- 3.2.8 not be on Shire premises or be involved in any operation of the business while in any way influenced by illicit drugs or any other substances which may impair their performance; and
- 3.2.9 not make application either personally or by a closely associated person for any building or development approvals, other than that relating to the Employee's own home, or with the consent of Chief Executive Officer.

3.3 Employee's Duty of Confidentiality

The Employee covenants and agrees that he/she will not during and after the term of this Contract make use of or disclose any confidential or sensitive information or divulge the affairs of Shire knowledge of which is gained in the course of his/her employment with the Shire, except as far as

- 3.3.1 it may be necessary or required in connection with the proper performance of the Employee's obligations and duties to the Shire;
- 3.3.2 the Chief Executive Officer may, from time to time in writing direct or authorise the Employee to divulge or reveal; or
- 3.3.3 if otherwise required by the courts or legislation.

Nothing in this subclause shall have the effect of preventing the Employee from making to the Corruption and Crime Commission of WA any allegation referred to in the *Corruption and Crime Commission Act 2003*.



3.4 Employee's Duty of Fidelity

The Employee undertakes to be a capable and loyal Employee, acting at all times in the best interests of the Shire, and to ensure that the Employee's actions do not bring the Shire into disrepute or cause damage.

4. PERFORMANCE DEVELOPMENT AND REVIEW
--

4.1 Adherence to Key Result Areas

The Employee agrees with the Chief Executive Officer that the Employee must, in performing the Employee's obligations under this Contract, use every reasonable endeavour to achieve the agreed Key Result Areas.

4.2 Performance Reviews

The Employee's performance pursuant to this Contract shall be reviewed by the Chief Executive Officer annually during the Term and more frequently if the Chief Executive Officer or the Employee perceives that there is a need to do so.

The Chief Executive Officer shall give the Employee reasonable notice in writing that a performance review is to be conducted to enable the Employee sufficient time to prepare.

4.2.1 A report should be prepared describing the assessment developed during the performance review, changes to be made, special tasks to be done, or decisions to follow as a result of the review.

4.2.2 Key Result Areas will be developed for each 12-month period. Key Result Areas should not be developed to cover all aspects of the position, only those which are most clearly linked to the achievement of the Shire's strategic objectives. It is important that these goals are tangible and measurable, and within the Employee's area of control and authority.

5. REMUNERATION PACKAGE

5.1 Remuneration

The Employee shall be entitled to a total remuneration package of [REDACTED] per annum, which takes into account:

- the requirement to attend Council meetings;
- an acknowledgment that the position is measured on performance and not on the number of hours worked; and
- all additional loadings and allowances.

The components representing the remuneration package shall be:

- 5.1.1 Salary (cash component) #
- 5.1.2 Motor Vehicle (limited private use)
- 5.1.3 Superannuation (9.5%)
- 5.1.4 * Communication Allowance
- 5.1.5 * Airfare Allowance (non-cumulative) #
- 5.1.6 * Housing Rental Allowance (as per Shire Policy)
- 5.1.7 * Housing Utilities (as per Shire Policy) #
- 5.1.8 * Gym Membership
- 5.1.9 Relocation Allowance (To/From Wiluna)



The remuneration package shall be reviewed annually by Chief Executive Officer.

* Allowance are subject to change if Council amends specific Shire policies.

Included in the fortnightly salary payment.

5.2 Salary (Cash Component)

The Employee's salary shall be payable fortnightly, in arrears to a bank account nominated by the Employee.

5.3 Motor Vehicle

The Shire shall provide restricted private use of a Motor Vehicle as per Shire Policy, equivalent to a Mitsubishi Pajero, for the use of the Employee.

- 5.3.1 The Shire shall be responsible for all running costs of the Motor Vehicle including but not limited to all registration, insurance, fuel and repair costs of the Motor Vehicle. The fuel costs incurred whilst on annual or long service leave will not be reimbursed by the Shire.
- 5.3.2 Restricted Private Use entitles the Employee to use of the Motor Vehicle for both business and private purposes in Western Australia. In case of an emergency the Employee's spouse may also drive the vehicle.
- 5.3.3 The Employee is responsible that the Motor Vehicle is maintained, serviced and cleaned in an appropriate manner.
- 5.3.4 The Employee will maintain a log book record of use of the vehicle for such a period of time that the Chief Executive Office requires.
- 5.3.5 The Employee shall produce copies of Tax Invoices/Receipts for any expenditure relating to the vehicle, including fuel costs while on leave.



5.4 Superannuation

- 5.4.1 The Shire will make superannuation contributions (as defined in the *Superannuation Guarantee Administration Act 1992* and the *Superannuation Guarantee Charge Act 1992*) during the term of the Contract of 15%, which includes superannuation guarantee contributions, of the Employee's salary as per subclause 5.1.1 providing the Employee makes voluntary contributions of 5.0%.
- 5.4.2 At the request of the Employee, the Shire may from time to time vary the amount of the Employee's contributions towards superannuation by way of salary sacrifice and any variation will result in a lower cash component being paid.
- 5.4.3 All contributions by way of superannuation must be paid by the Shire in accordance with the Act and any other law but the Employee shall be permitted to have superannuation contributions paid by the Shire into a superannuation fund of the Employee's choice where permitted under the Trust Deed of the WA Local Government Superannuation Plan.
- 5.4.4 In the case of any conflict between the Commonwealth Superannuation Legislation and the trust deed of the WA Local Government Superannuation Plan, the Commonwealth Superannuation Legislation will prevail.

5.5 Fringe Benefit Tax

The Shire shall pay any liability with respect to fringe benefits tax incurred as a result of the benefits provided in this Contract, or the ordinary carrying out of Shire business by way of functions or travelling.

5.6 Staff Housing

- 5.6.1 Staff housing will be provided to the Employee on the basis of continued employment with the Shire.
- 5.6.2 Staff housing should be returned to the Shire in a clean and tidy state within two weeks of the Employees termination of employment.
- 5.6.3 The Shire commits to undertake periodic maintenance, and upgrades to the property to ensure it remains in a suitable living condition.
- 5.6.4 The Employee agrees to maintain the property at an appropriate level. This shall include upkeep of the tidiness, garden maintenance and cleanliness of the property.
- 5.6.5 The Employee requires the approval of the Chief Executive Officer prior to making any alterations to the property, including any painting or garden modifications.
- 5.6.6 Failure by the Employee to maintain the property at an appropriate level may result in loss of subsidised rental and/or utility allowance.
- 5.6.7 The employee will be allocated staff housing at Unit 8, 30 Scotia Street, Wiluna WA.

5.7 Housing Relocation Allowance

A relocation allowance of up to \$5,000 on production of receipts (3 Quotes Require).



6. LEAVE ENTITLEMENTS

Leave entitlement shall be provided in accordance with the Local Government Officers (Western Australia) Interim Award 2011, as summarised below:

6.1 Annual Leave

The Employee is entitled to four weeks paid annual leave each year, to be taken during agreed periods. The Shire may also direct the Employee to take annual leave if their accrual is over 30 days' entitlement.

6.2 Long service leave

The long service leave accrued by the Employee shall be in accordance with the Shire (Long Service Leave) Regulations.

6.3 Personal leave

6.3.1 Paid personal leave is available to the Employee when they are absent:

- due to personal illness or injury (sick leave); or
- for the purposes of caring for an immediate family or household member who is sick and requires the Employee's care and support (carer's leave); or
- for an unexpected emergency affecting an immediate family or household member; or
- because of the serious illness, injury or death of an immediate family or household member (bereavement leave).

6.3.2 The amount of personal leave to which the Employee is entitled depends on how long they have worked for the Shire and shall accrue as follows:

- On commencement 10 days
- On commencement of 2nd and 3rd years of continued service 10 days
- On commencement of 4th and subsequent years 12 days

6.3.3 The Employee is entitled to use up to two days' personal leave as non-cumulative paid bereavement leave on any occasion on which a member of the Employee's immediate family or household:

- contracts or develops a personal illness that poses a serious threat to his or her life; or
- sustains a personal injury that poses a serious threat to his or her life; or
- dies.

6.3.4 The Employee is entitled to use up to two weeks' personal leave each year to care for members of his or her immediate family or household who are sick and require care and support or for an unexpected emergency affecting an immediate family or household member. This entitlement is subject to the Employee being responsible for the care and support of the person concerned.

6.4 Parental leave

6.4.1 Parental Leave encompasses Maternity Leave, Paternity Leave and Adoption Leave, and is available if the Employee has been employed for a 12-month period or more immediately preceding the commencement of the leave.

6.4.2 The leave is unpaid (including Public Holidays), and is available for a period of up to 52 weeks in one unbroken period (with the ability to request an additional 52 weeks). Personal leave is not available and no leave entitlements accrue during the period of Parental Leave.

6.4.3 The Employee may take any other forms of paid leave to which he/she is entitled, such as annual or long service leave, in substitution for some or all of this 52-week period. The maximum entitlement to Paternity Leave is reduced by any maternity leave taken by the



Employee's spouse. Paternity Leave cannot normally be taken while the Employee's spouse is on maternity leave.

6.5 Study Leave

The Employee is entitled to reasonable study leave by agreement with the Chief Executive Officer.

6.6 Public Holidays

The Employee shall be entitled to the following public holidays; New Year's Day, Good Friday, Easter Saturday, Easter Monday, Christmas Day, Boxing Day, Australia Day, Anzac Day, Queen's Birthday, Labour Day; and Foundation Day.

7. SUSPENSION

If at any time the Employee is charged with any criminal offence, or in such other serious matter the Shire may suspend the Employee from duty while the matter is investigated, if deemed necessary by the Shire.

8. TERMINATION OF EMPLOYMENT

8.1 Automatic Termination at End of Fixed Term

The employment of the Employee shall, unless a new contract is agreed in accordance with Clause 2.2 of this contract, terminate on the expiry date specified in subclause 2.1 of this document without the requirement of either party giving notice.

8.2 Termination by the Shire: Employee's Default

8.2.1 The Shire may terminate the employment of the Employee on a date specified by the Shire prior to the Termination Date by one months' notice in writing or payment in lieu of salary at the discretion of the Chief Executive Officer if:

- 8.2.1(a) the Employee commits a persistent breach of any of the provisions or terms of this Contract;
- 8.2.1(b) the Employee becomes incapacitated by injury or illness from discharging in full any of the responsibilities and obligations which the Employee is required to fulfil under this Contract for an aggregate period of more than 90 days in any periods of 12 consecutive months during the Term and this period shall not include any accumulated leave; or
- 8.2.1(c) the Employee substantially fails to meet any Key Result Areas or carry out their duties and continues to do so for a period of 28 days after the Chief Executive Officer serves on the Employee written notice of that failure and of the course of action which the Chief Executive Officer wishes the Employee to follow in order to address and correct that failure.

8.3 Termination by the Shire: Any Reason

8.3.1 The Shire may terminate the employment of the Employee on a date specified by the Shire prior to the Termination Date by three months' notice in writing or payment in lieu of salary at the discretion of the Chief Executive Officer.



- 8.3.2 'Any Reason' may include, but not be limited to, abolition of the Employee's nominal position, inability of the Employee to fulfil the requirements of the position in a manner deemed necessary by the Chief Executive Officer or frustration of the contract generally.

8.4 Termination by the Shire: Summarily

- 8.4.1 The Shire may terminate the employment of the Employee in writing with or without notice if:
- 8.4.1(a) the Employee commits any wilful or grave misconduct or wilful neglect in the discharge of the Employee's responsibilities or obligations under this Contract;
 - 8.4.1(b) the Employee wilfully disobeys any reasonable and lawful order or direction by the Chief Executive Officer;
 - 8.4.1(c) the Employee commits a serious breach of any of the provisions or terms of this Contract; or
 - 8.4.1(d) the Employee is convicted and under sentence for a crime or has been convicted of a serious Shire offence within the meaning of Section 2.22 of the Act.

8.5 Termination by Employee: Shire's Default

The Employee (without prejudice to any other rights of action which he/she may have) may terminate their employment with three months' notice if the Shire breaches any of the provisions of this Contract and does not remedy that breach within 14 days of the Employee serving written notice of the breach upon the Chief Executive Officer.

8.6 Termination by Employee: Any Reason

This Contract may be terminated for any reason by the Employee with the giving of two months' written notice of resignation.

During the probation period, the Employee only needs to give one weeks' notice for the termination of employment.

8.7 Confidential Information

Upon termination, the Employee must deliver to the Chief Executive Officer all Confidential Information, which may be in custody, possession or control of the Employee. The Employee may not keep or retain or make any copies whatsoever of Confidential Information.

8.8 Shire Property

Upon termination, the Employee must deliver up to the Chief Executive Officer all Shire property including equipment, credit cards, keys, car and documentation or copies of documentation which may be in the custody, possession or control of the Employee.

8.9 Monies Owed to the Employer

On the termination of this contract the Employee shall repay to the Shire any monies owed by the Employee to the Shire. Any debt that the Employee has to the Shire that remains outstanding at the time of the termination of this contract may be deducted from final payments the Shire is obliged to pay the Employee.

9. INCONSISTENCY AND AMENDMENT

9.1 Inconsistency: Industrial Relations Law



If there is any inconsistency between this Contract and any Industrial Relations Law, the Industrial Relations Law prevails, but only to the extent of the inconsistency.

9.2 Inconsistency: Act

If there is any inconsistency between this Contract and the Act, the Act prevails but only to the extent of the inconsistency.

9.3 Severance

Each provision of this document shall be read and construed independently of the other provisions of this document so that if one or more are held to be invalid for any reason whatsoever, then the remaining provisions shall be valid to the extent that they are not held to be so invalid.

If a provision of this document is found to be void or unenforceable but would be valid if some part hereof were deleted or the period of application reduced, such provision shall apply with such modification as may be necessary to make it valid and effective.

9.4 Proper Law

This Contract shall be governed by and construed in accordance with the laws of the State of Western Australia, and where not in conflict, the Commonwealth of Australia.

9.5 Entire Understanding

This document embodies the entire understanding and agreement between the parties as to the subject matter of this document.

9.6 Amendment

This Contract may only be varied or replaced by agreement in writing signed by the Parties.



10. DISPUTE RESOLUTION

In relation to any matter that may be in dispute between the Employee and the Shire, the parties:

- 10.1 will attempt to resolve the matter at workplace level by the Employee and the Chief Executive Officer, or a person delegated by the Chief Executive Officer for that purpose, meeting and conferring on the matter;
- 10.2 agree to allow either party to refer the matter to mediation if the matter cannot be resolved at the workplace level;
- 10.3 agree that if either party refers the matter to mediation, both parties will participate in the mediation process in good faith;
- 10.4 acknowledge the right of either party to appoint, in writing, another person to advise the party in relation to the mediation process; and
- 10.5 subject to any express provision in this Contract to the contrary, each party shall bear its own legal and other costs and expenses relating directly or indirectly to the preparation of, and performance of its obligations arising out of this Contract.

11. OTHER MATTERS

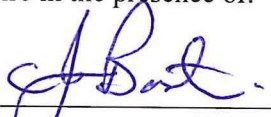
- 11.1 **Random Drug Testing** – The Employee must submit to random drug and alcohol testing in accordance with Shire policy.
- 11.2 **Purchasing Policies** – the Employee must comply with the Shire's purchasing policies in including tender regulations at all times
- 11.3 **Record Keeping Plan** – the Employee must comply with the Shire's record keeping plan as well as any other record management policies.
- 11.4 **Occupational Safety & Health** – the Employee must comply to the Shire's OSH policies and procedures which includes acting in a safe and healthy manner.
- 11.5 **Organisational Values** – The employee must support and encourage others to follow the Shire's cultural values.
- 11.6 **Shire Policies** – The Employee must comply with the Shire's policies and procedures.



12. PARTIES

EXECUTED by the parties


by authority of a resolution of the
Shire in the presence of:


COLIN BASTOW

Chief Executive Officer

Name of Chief Executive Officer

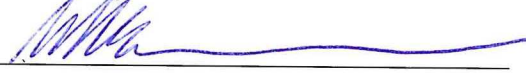
in the presence of


KATRINA BOYLAN

Witness

Name of Witness

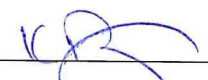
SIGNED by


WARREN KEITH OLSEN

Employee

Name of Employee

in the presence of


KATRINA BOYLAN

Witness

Name of Witness



modularwa

Project Design



Design 1 - Lot 956 Trenton St, Wiluna



CLIENT: SHIRE OF WILUNA

ADDRESS: LOT 956 (16) TRENTON ST
WILUNA

HOUSE TYPE: UNIT 1- 2x1

Rev	Description	Date
A	Prepare Tender Drawings	27.11.2019

JOB No.	19104
DATE:	27/11/2019 2:48:40 PM
DRAWN:	WI
CHECKED:	JS
REV:	SHEET
SCALE:	A100
1 : 1	

 **modularwa**

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W: modularwa.com.au
e: sales@modularwa.com.au
Builders reg # 101630

Use figured dimensions in preference to scaled.
All dimensions to be verified and checked on the job. ©



LEGEND

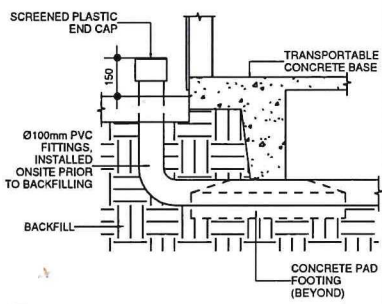
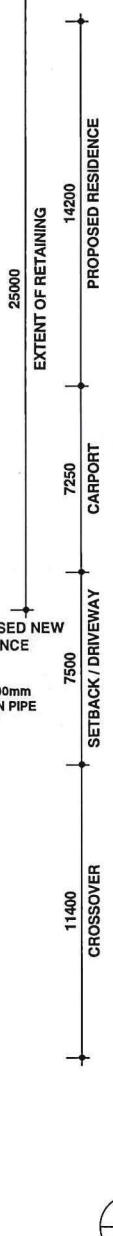
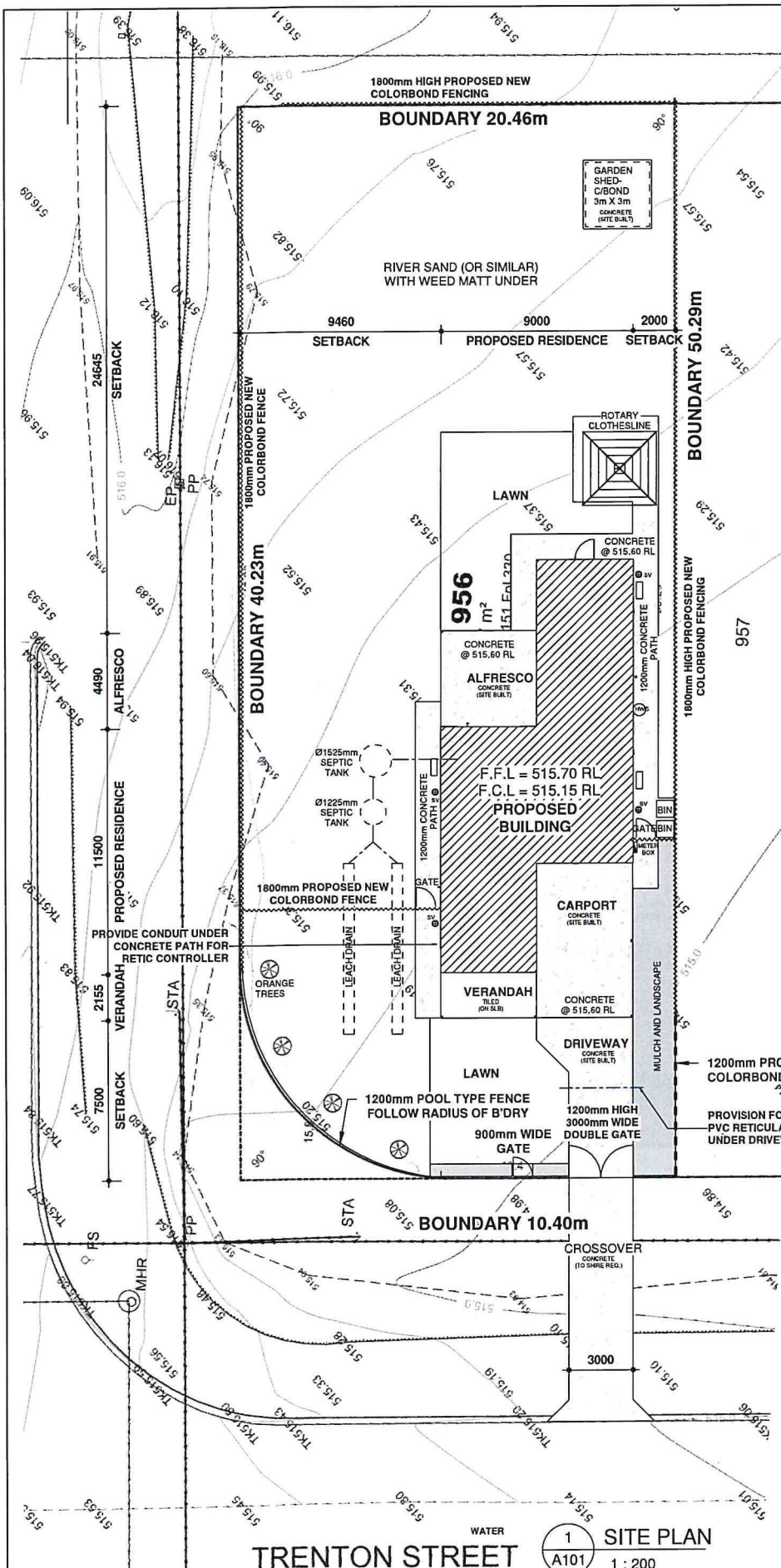
- PLP POWER/LIGHT POLE
- PP POWER POLE
- PD POWER METER BOX
- TBM TEMPORARY BENCH MARK
- X STK SURVEY STAKE
- CULVERT



- OVERHEAD POWER (SOURCED FROM DBYD)
- UNDERGROUND POWER (SOURCED FROM DBYD)
- WATER (SOURCED FROM ESINET)
- STORM WATER UNDER GROUND
- FENCE
- TOP OF BANK
- BOTTOM OF BANK
- BUILDING
- LINE OF LEVELS
- CENTRELINE OF ROAD

FENCING NOTE:
COLORBOND POST AND RAIL
FENCING 1800mm HIGH RAKING
DOWN TO 1200mm HIGH FORWARD
OF THE BUILDING LINE

CONCRETE NOTE:
1. CONCRETE TO DRIVEWAY &
CARPORT TO BE 100mm THICK WITH
SL63 MESH.
2. CONCRETE TO PATHS &
CLOTHLINE TO BE 100mm THICK.



TRENTON STREET

1 SITE PLAN
A101 1 : 200

SV SUB FLOOR VENTILATION
A101 1 : 20

CLIENT: SHIRE OF WILUNA
ADDRESS: LOT 956 (16) TRENTON ST
WILUNA
HOUSE TYPE: UNIT 1- 2x1

Rev	Description	Date
A	Prepare Tender Drawings	27.11.2019

JOB No. 19104
DATE: 27/11/2019 2:48:41 PM
DRAWN: LK
CHECKED: JS
REV: A
SCALE: A101
As indicated

T: 08 64540919 F: 08 64540918
W: modularwa.com.au
e: sales@modularwa.com.au
Builders reg # 101630
Use figured dimensions in preference to scaled.
All dimensions to be verified and checked on the job.

GENERAL NOTES:

1. DO NOT SCALE FROM THIS DRAWING. ALL CONTRACTORS TO CHECK DIMENSIONS AND NOTES PRIOR TO COMMENCEMENT OF ANY WORKS AND ANY DISCREPANCIES TO BE NOTIFIED TO THE SITE SUPERVISOR WITHOUT DELAY.

2. DIMENSIONS SHOWN ON THIS PLAN ARE TO STEEL FRAME AND DOES NOT INCLUDE EXTERNAL CLADDING OR INTERNAL LINING WIDTH.

CLIENT NOTE:

THIS PLAN IS TO BE READ IN CONJUNCTION WITH MODULAR WA ADDENDA AND ENGINEERED CERTIFIED DRAWINGS.

CARPENTERS NOTE:

SILICONE BEAD REQUIRED AT BASE OF WALL FRAMES TO ALL TILED WET AREAS

INTERNAL OPENINGS:

DHO: FLUSHED DOOR HEIGHT OPENING 2040mm A.F.L.
FHO: FULL HEIGHT OPENING

WINDOWS & DOORS:

1. WINDOW HEAD HEIGHT TO BE 2143mm A.F.L. UNLESS NOTED OTHERWISE

2. 65x18mm SPLAYED ARCHITRAVES TO ALL WINDOWS EXCEPT WINDOWS TO BATH & ENSUITE

3. FLUSH PLASTERBOARD REVEALS TO BATH & ENSUITE WINDOWS

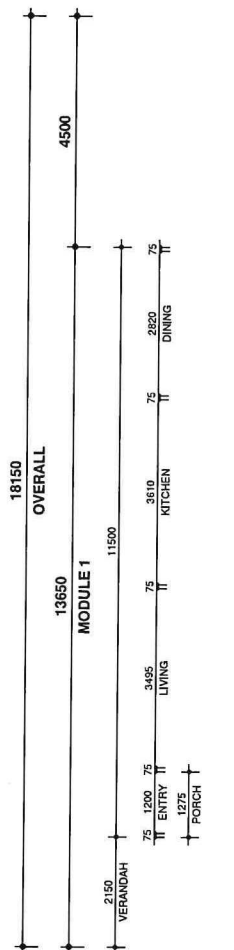
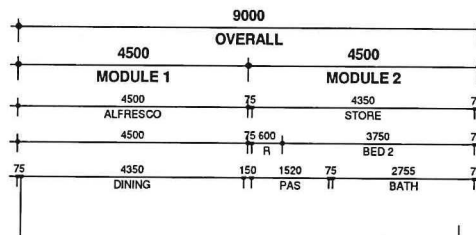
ABBREVIATION LEGEND

HP HOT PLATE
RH RANGEHOOD
UBO UNDERBENCH OVEN
OHC OVERHEAD CUPBOARD
DR DRAWER
FR/FZ REC FRIDGE / FREEZER RECESS
DW REC DISHWASHER RECESS
TR TROUGH
WM REC WASHING MACHINE RECESS
TRH TOILET ROLL HOLDER
DTR DOUBLE TOWEL RAIL
TRG TOWEL RING
SR SHOWER RAIL / ROSE
CAP CEILING ACCESS PANEL
BRM BROOM
V VANITY
B BASIN
OBS OBSCURE
TF TIMBER FRAME
D DOOR
SD SLIDING DOOR
W WINDOW
COL COLUMN
HHP HALF HEIGHT POST
FHP FULL HEIGHT POST
BH BULKHEAD
P PRIVACY LATCH

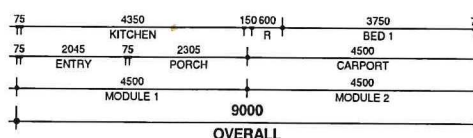
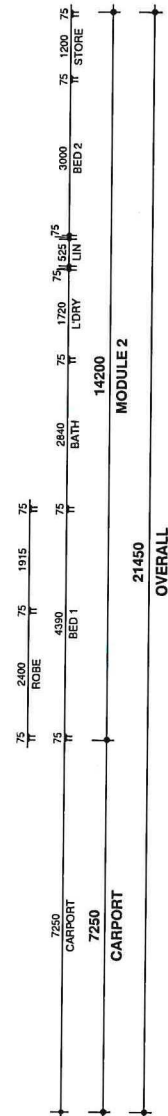
BUSHFIRE ATTACK LEVEL (BAL): TBA

WIND CLASSIFICATION:
REGION XX

SOIL CLASSIFICATION: "S"



A103
E3
E4 A103



BUILDING AREA

BUILDING	115.65m ²
CARPORT	32.62m ²
ALFRESCO	20.25m ²
PORCH	2.94m ²
VERANDAH	9.67m ²
TOTAL	181.13m ²

ROOF AREA

ROOF (YARD BUILT)	135.07m ²
CARPORT ROOF (SITE BUILT)	32.61m ²
ALFRESCO ROOF (SITE BUILT)	20.18m ²
VERANDAH ROOF (YARD BUILT)	9.67m ²
TOTAL	197.53m ²

CLIENT: SHIRE OF WILUNA

ADDRESS: LOT 956 (16) TRENTON ST
WILUNA

HOUSE TYPE: UNIT 1- 2x1

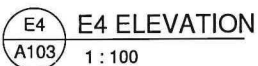
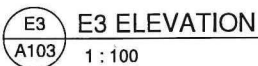
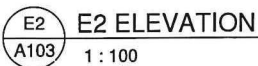
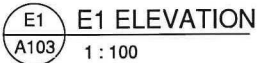
Rev	Description	Date
A	Prepare Tender Drawings	27.11.2019


JOB No.	19104
DATE:	27/11/2019 2:48:42 PM
DRAWN:	LK
CHECKED:	JS
REV:	A
SCALE:	1:100



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e: sales@modularwa.com.au
Builders reg # 101630

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All dimensions to be verified and checked on the job.



CUSTOMER:	SHIRE OF WILUNA	<table><tr><th>Rev</th><th>Description</th><th>Date</th></tr><tr><td>A</td><td>Prepare Tender Drawings</td><td>27.11.2019</td></tr><tr><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td></tr><tr><td> </td><td> </td><td> </td></tr></table>	Rev	Description	Date	A	Prepare Tender Drawings	27.11.2019										JOB No.	19104	<div></div> <div>T: 08 64540919 F: 08 64540918 W: modularwa.com.au e: sales@modularwa.com.au Builders reg # 101630</div> <div>Use figured dimensions in preference to scaled. All dimensions to be verified and checked on the job. Copyright</div>
Rev	Description		Date																	
A	Prepare Tender Drawings		27.11.2019																	
ADDRESS:	LOT 956 (16) TRENTON ST WILUNA	DATE:	27/11/2019 2:48:43 PM	DRAWN:	LK															
HOUSE TYPE:	UNIT 1- 2x1	CHECKED:	JS	REV:	SHEET															
		SCALE:	A		A103															

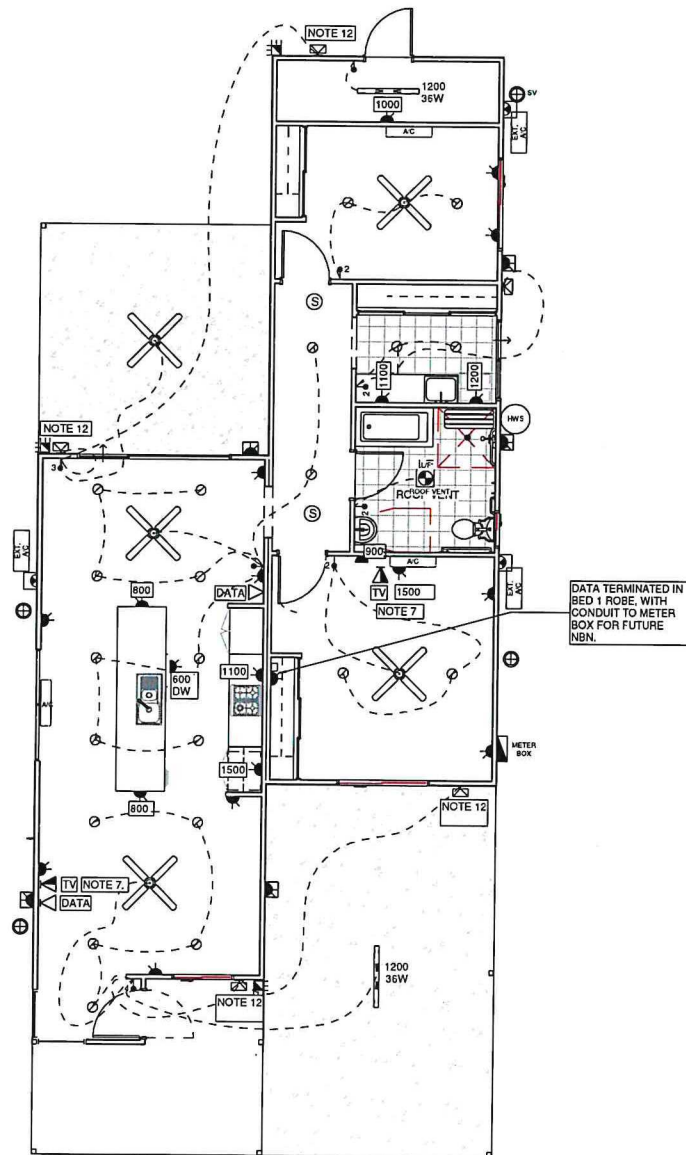
ELECTRICAL LEGEND

	CEILING LIGHT - L.E.D OYSTER FITTING
	DOWNLIGHT
	EXTERNAL WALL LIGHT
	EXTERNAL MOTION SENSOR
	L.E.D CEILING MOUNTED BATTEN (REFER TO PLAN FOR SIZE)
	SINGLE GPO
	DOUBLE GPO
	QUAD GPO
	SINGLE WEATHERPROOF GPO
	DOUBLE WEATHERPROOF GPO
	ISOLATION SWITCH
	AIR CONDITIONER UNIT ISOLATOR
	PHONE & DATA OUTLET
	TV POINT
	LIGHT SWITCH
	HARDWIRED SMOKE DETECTOR c/w BATTERY BACKUP
	EXHAUST FAN FLUMED
	HEAT / LIGHT / FAN
	CEILING FAN w LIGHT
	METER BOX

ELECTRICAL NOTES:

1. ALL ELECTRICAL HEIGHTS ARE MEASURED FROM FINISHED FLOOR LEVEL
2. ALL LIGHT SWITCHES TO BE 1000HT ABOVE FINISHED FLOOR LEVEL UNLESS OTHERWISE NOTED
3. INTERNAL GENERAL POWER OUTLETS, PHONE & DATA POINTS TO BE 300HT ABOVE FINISHED FLOOR LEVEL UNLESS OTHERWISE NOTED
4. EXTERNAL GENERAL POWER OUTLETS AND EXTERNAL ISO SWITCH TO BE 1000HT ABOVE FINISHED FLOOR LEVEL UNLESS OTHERWISE NOTED
5. EXTERNAL LIGHT FITTINGS TO BE 1900 HT ABOVE FINISHED FLOOR LEVEL - MEASURED TO UNDERSIDE OF FITTING
6. POWER TO DISHWASHER RECESS, STOVE, RANGEHOOD, HOT WATER SYSTEM.
7. PROVISIONS FOR TV CONNECTION TO SATELLITE RECEIVER.
8. PROVISION FOR SATELLITE DISH
9. DECODER BOX TO EACH TV POINT
10. INDIVIDUAL POWER CIRCUITS FOR THE FOLLOWING:
 - CIRCUIT FOR LAUNDRY
 - CIRCUIT FOR KITCHEN
 - 2 CIRCUITS FOR THE REST OF DWELLING
11. 2 x RESIDUAL CURRENT DEVICE TO ALL GPOS AND LIGHTS
12. EXTERNAL LIGHT TO BE CONNECTED TO MOTION SENSOR

PROVIDE CONDUIT UNDER
CONCRETE PATH FOR RETIC
CONTROLLER



CLIENT: SHIRE OF WILUNA

ADDRESS: LOT 956 (16) TRENTON ST
WILUNA

HOUSE TYPE: UNIT 1- 2x1

Rev	Description	Date
A	Prepare Tender Drawings	27.11.2019

JOB No. 19104

DATE: 27/11/2019 2:48:44 PM

DRAWN: LK

CHECKED: JS

REV: A SHEET

SCALE: 1 : 100

A104

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Design 2 - Lot 958 Trenton St, Wiluna



CLIENT:	SHIRE OF WILUNA
ADDRESS:	LOT 958 (12) TRENTON ST WILUNA
HOUSE TYPE:	UNIT 2- 2x1

Rev	Description	Date
A	Prepare Tender Drawings	27.11.19

JOB No.	19105
DATE:	27/11/2019 3:02:11 PM
DRAWN:	WI
CHECKED:	JS
REV:	SHEET
SCALE:	A
1 : 1	A100


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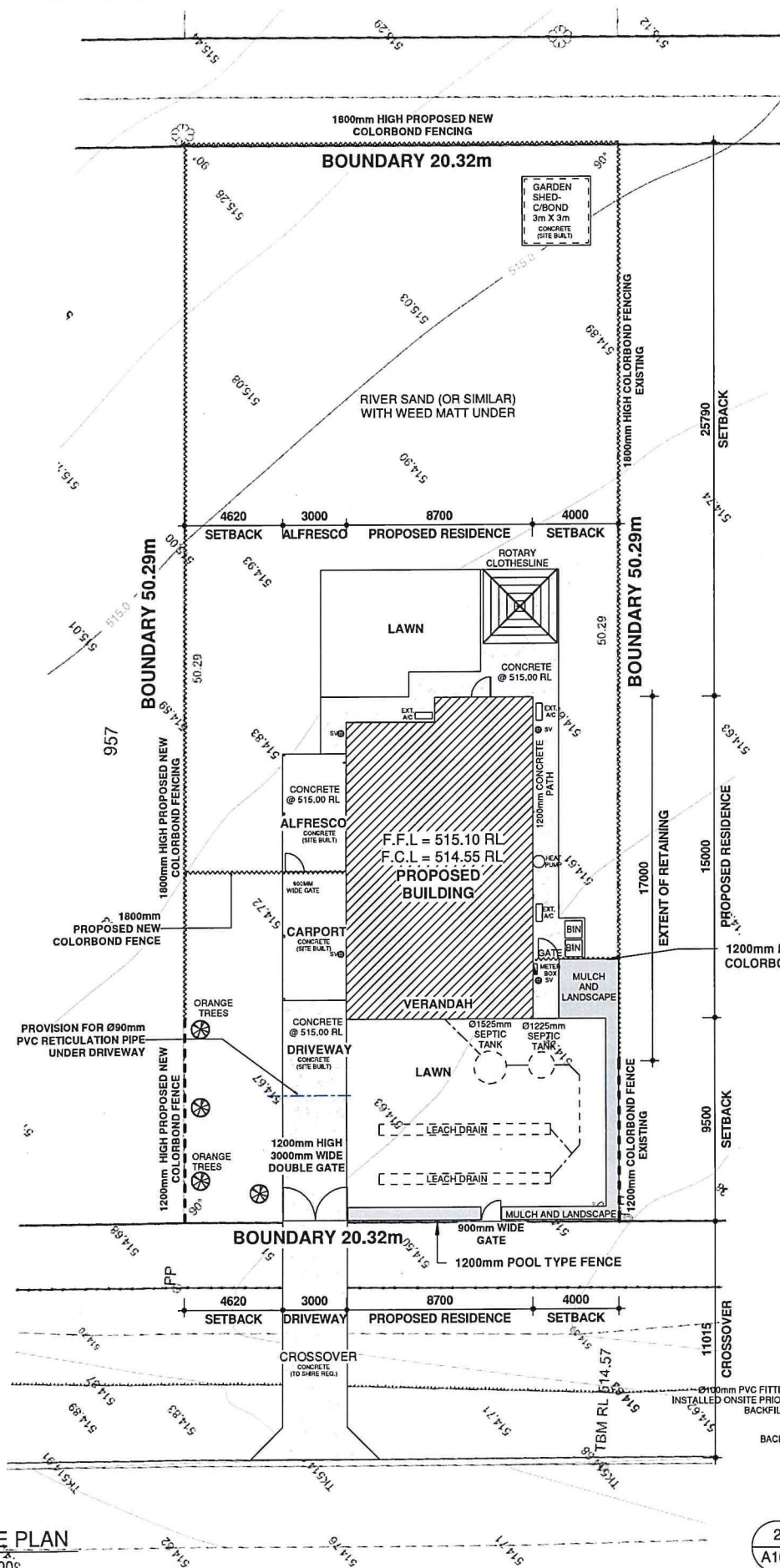
LEGEND

- PLP POWER LIGHT POLE
- PP POWER POLE
- PPB POWER METER BOX
- QPD POWER METER BOX
- TBM TEMPORARY BENCHMARK
- STK SURVEY STAKE
- CVL CULVERT
- TREE
- OVERHEAD POWER (SOURCED FROM DBY)
- UNDERGROUND POWER (SOURCED FROM DBY)
- WATER (SOURCED FROM EBNET)
- STORM WATER UNDER GROUND
- FENCE
- TOP OF BANK
- BOTTOM OF BANK
- BUILDING
- LINE OF LEVELS
- CENTRELINE OF ROAD

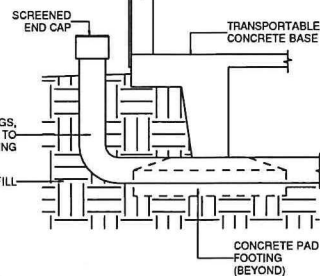
FENCING NOTE:
COLORBOND POST AND RAIL
FENCING 1800mm HIGH RAKING
DOWN TO 1200mm HIGH FORWARD
OF THE BUILDING LINE

CONCRETE NOTE:

1. CONCRETE TO DRIVEWAY &
CARPORT TO BE 100mm THICK WITH
SL63 MESH.
2. CONCRETE TO PATHS &
CLOTHLINE TO BE 100mm THICK.



NOTE:
SUB-FLOOR VENT TO HAVE A 2m RADIUS
EXCLUSION ZONE FROM CENTER OF
HOOD
& GAS REG LOCATION



1 SITE PLAN
A101 1:200

2 SUB FLOOR VENTILATION
A101 1:20

CLIENT: SHIRE OF WILUNA
ADDRESS: LOT 958 (12) TRENTON ST
WILUNA
HOUSE TYPE: UNIT 2- 2x1

Rev	Description	Date
A	Prepare Tender Drawings	27.11.19

JOB No. 19105
DATE: 27/11/2019 3:02:12 PM
DRAWN: LK
CHECKED: JS
REV: SHEET
SCALE: A
As indicated
A101

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GENERAL NOTES:

1. DO NOT SCALE FROM THIS DRAWING. ALL CONTRACTORS TO CHECK DIMENSIONS AND NOTES PRIOR TO COMMENCEMENT OF ANY WORKS AND ANY DISCREPANCIES TO BE NOTIFIED TO THE SITE SUPERVISOR WITHOUT DELAY.

2. DIMENSIONS SHOWN ON THIS PLAN ARE TO STEEL FRAME AND DOES NOT INCLUDE EXTERNAL CLADDING OR INTERNAL LINING WIDTH.

CLIENT NOTE:

THIS PLAN IS TO BE READ IN CONJUNCTION WITH MODULAR WA ADDENDA AND ENGINEERED CERTIFIED DRAWINGS.

CARPENTERS NOTE:

SILICONE BEAD REQUIRED AT BASE OF WALL FRAMES TO ALL TILED WET AREAS

INTERNAL OPENINGS:

DHO: FLUSHED DOOR HEIGHT OPENING 2040mm A.F.L.
FHO: FULL HEIGHT OPENING

WINDOWS & DOORS:

1. WINDOW HEAD HEIGHT TO BE 2143mm A.F.L. UNLESS NOTED OTHERWISE

2. 65x18mm SPLAYED ARCHITRAVES TO ALL WINDOWS EXCEPT WINDOWS TO BATH & ENSUITE

3. FLUSH PLASTERBOARD REVEALS TO BATH & ENSUITE WINDOWS

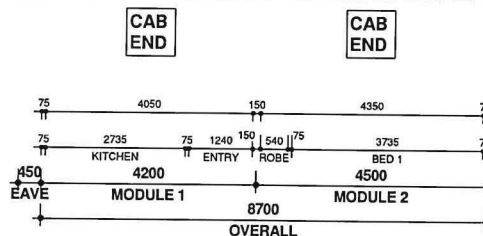
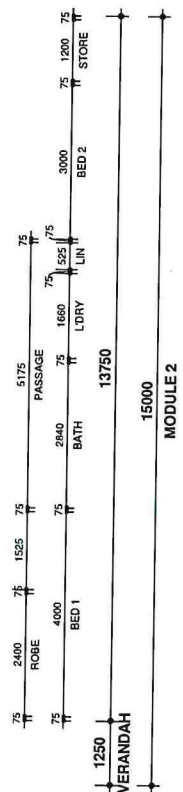
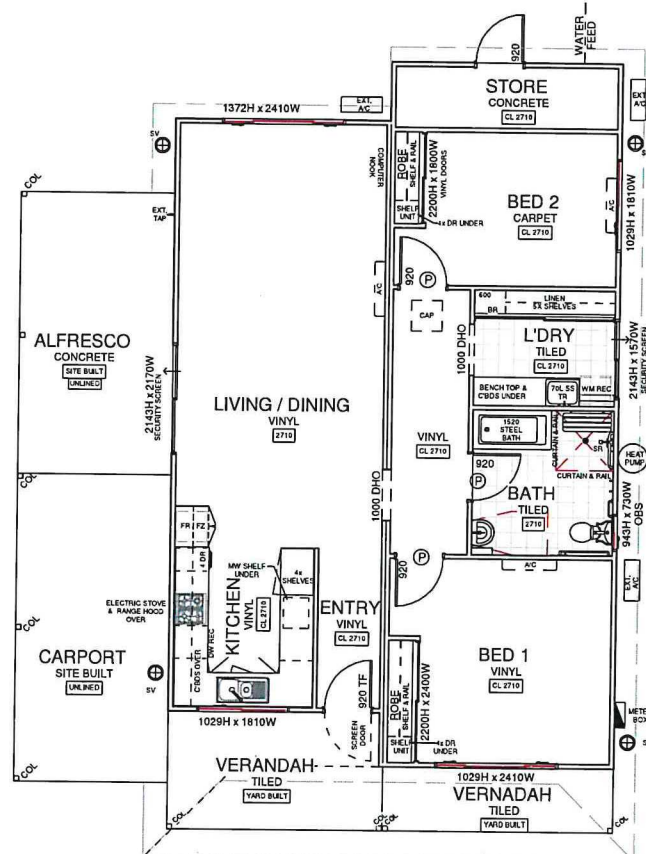
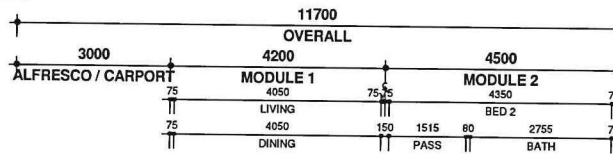
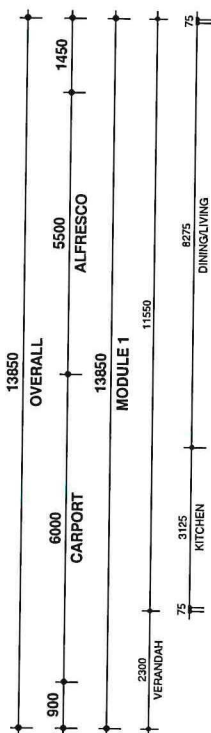
ABBREVIATION LEGEND

HP HOT PLATE
RH RANGEHOOD
UBO UNDERBENCH OVEN
OHC OVERHEAD CUPBOARD
DR DRAWER
FR/FZ REC FRIDGE / FREEZER RECESS
DW REC DISHWASHER RECESS
TR TROUGH
WM REC WASHING MACHINE RECESS
TRH TOILET ROLL HOLDER
DTR DOUBLE TOWEL RAIL
TRG TOWEL RING
SR SHOWER RAIL / ROSE
CAP CEILING ACCESS PANEL
BRM BROOM
V VANITY
B BASIN
OBS OBSCURE
TF TIMBER FRAME
D DOOR
SD SLIDING DOOR
W WINDOW
COL COLUMN
HHP HALF HEIGHT POST
FHP FULL HEIGHT POST
BH BULKHEAD
P PRIVACY LATCH

BUSHFIRE ATTACK LEVEL (BAL): TBA

WIND CLASSIFICATION:
REGION XX

SOIL CLASSIFICATION: "S"



BUILDING AREA

BUILDING	110.38m ²
ALFRESCO	16.50m ²
CARPORT	18.00m ²
VERANDAH	15.28m ²
TOTAL	160.16m ²

ROOF AREA

ROOF (YARD BUILT)	150.29m ²
ROOF (SITE BUILT)	34.45m ²
TOTAL	184.74m ²

1 FLOOR PLAN

1 : 100

CLIENT: SHIRE OF WILUNA
ADDRESS: LOT 958 (12) TRENTON ST
WILUNA
HOUSE TYPE: UNIT 2- 2x1

Rev	Description	Date
A	Prepare Tender Drawings	27.11.19

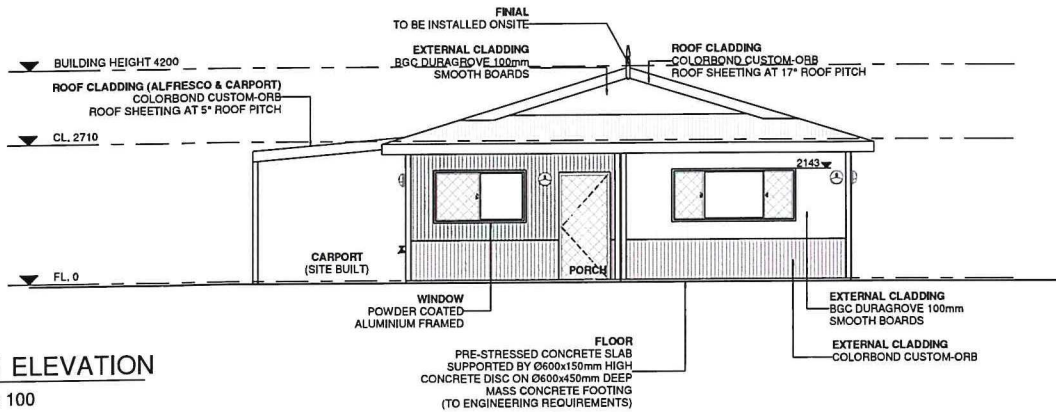
JOB No. 19105
DATE: 27/11/2019 3:02:13 PM
DRAWN: LK
CHECKED: JS
REV: A
SCALE: 1 : 100
A102



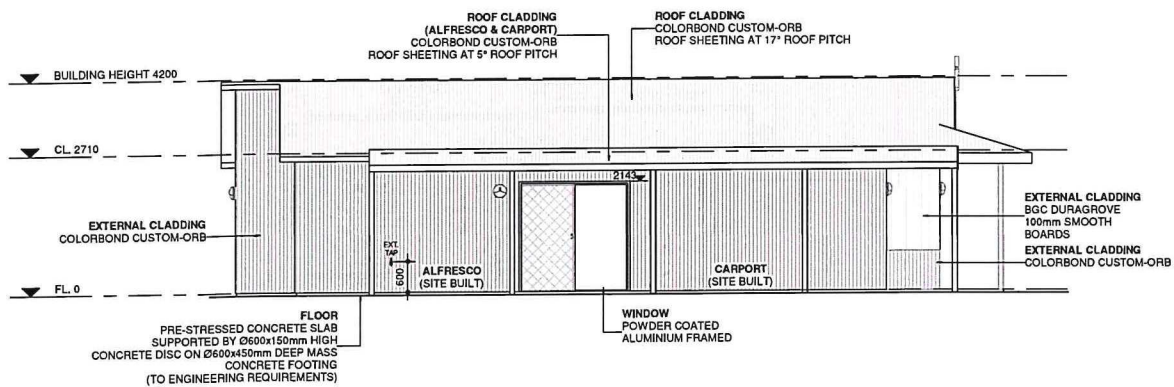
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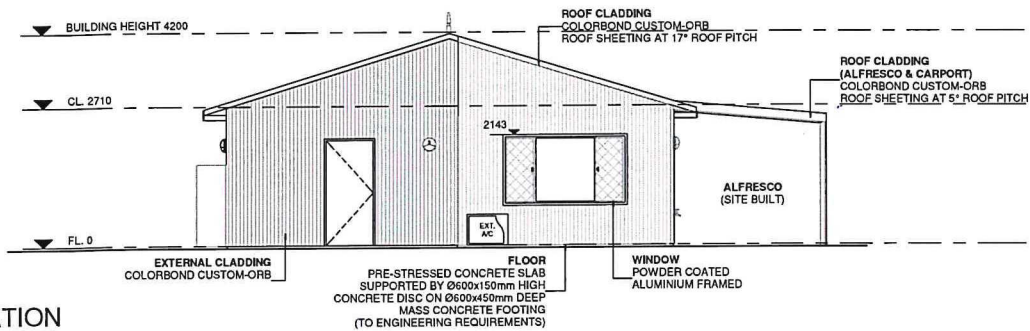
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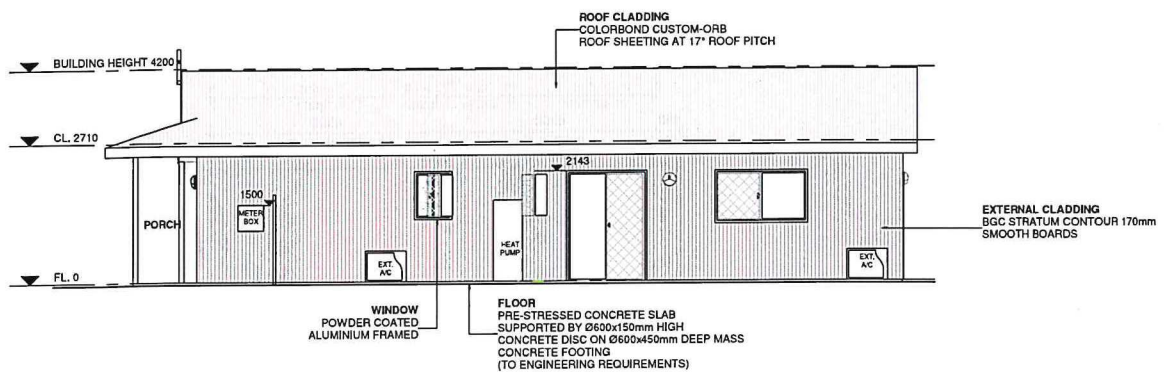
E1 ELEVATION
A103 1 : 100



E2 ELEVATION
A103 1 : 100



E3 ELEVATION
A103 1 : 100



E4 ELEVATION
A103 1 : 100

CLIENT: SHIRE OF WILUNA

ADDRESS: LOT 958 (12) TRENTON ST
WILUNA

HOUSE TYPE: UNIT 2- 2x1

Rev	Description	Date
A	Prepare Tender Drawings	27.11.19

JOB No.	19105
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REV:	SHEET
SCALE:	A103
1 : 100	

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ELECTRICAL LEGEND

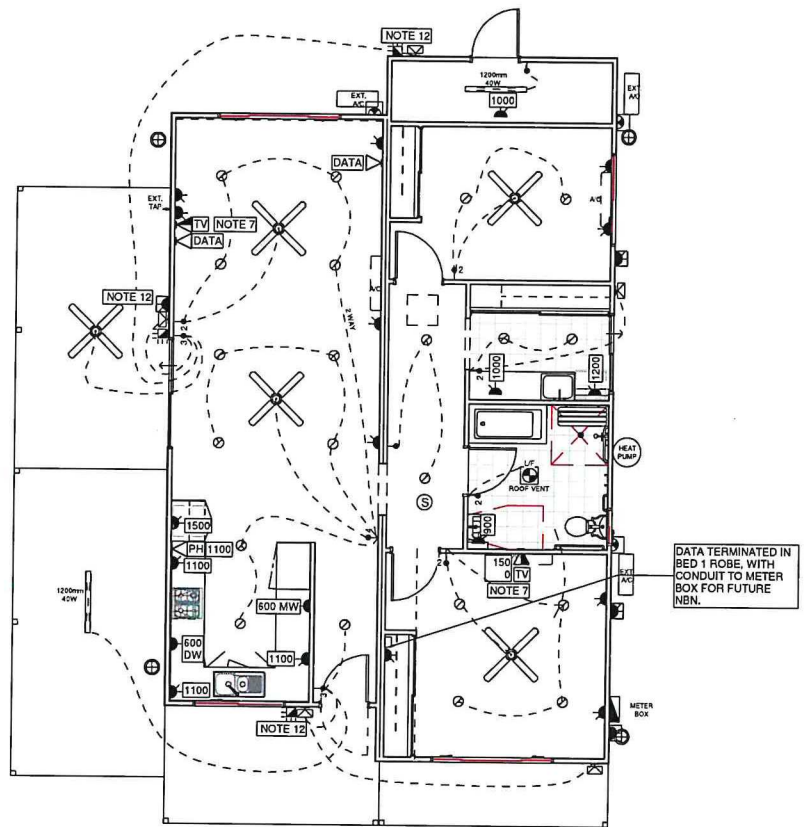
	CEILING LIGHT - L.E.D OYSTER FITTING
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	AIR CONDITIONER UNIT ISOLATOR
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	LIGHT SWITCH
	HARDWIRED SMOKE DETECTOR c/w BATTERY BACKUP
	EXHAUST FAN FLUMED
	HEAT / LIGHT / FAN
	CEILING FAN w LIGHT
	METER BOX

ELECTRICAL NOTES:

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 - 2 CIRCUITS FOR THE REST OF DWELLING
- 2 x RESIDUAL CURRENT DEVICE TO ALL GPOS AND LIGHTS

AIR CONDITIONING NOTE:

- EXTERNAL LIGHT TO BE CONNECTED TO MOTION SENSOR
- ALL EXTERNAL A/C BOOTS TO BE LOCATED MIN. 400mm ABOVE FFL.
- FIRE BLANKET TO BE INSTALLED AROUND PIPES PRIOR TO INSTALLING ALL EXTERNAL A/C BOOTS.



PROVIDE CONDUIT UNDER
CONCRETE PATH FOR RETIC
CONTROLLER

1 ELECTRICAL PLAN
A104 1 : 100

CLIENT: SHIRE OF WILUNA
ADDRESS: LOT 958 (12) TRENTON ST
WILUNA
HOUSE TYPE: UNIT 2- 2x1

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Local Emergency Management & Airport Committee Meeting Minutes 3 February 2020



Minutes

The Minutes of the Local Emergency Management & Airport Committee held on **Monday 3 February 2020, commencing at 4.00pm** in the Training Room at the Shire Administration Building at 70 Wotton Street

Contents

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2.	RECORD OF ATTENDANCE AND APOLOGIES	2
3.	CONFIRMATION OF MINUTES OF PREVIOUS MEETING	2
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APPENDICES

- Minutes LEMC Meeting 11 November 2019

**Local Emergency Management & Airport Committee Meeting Minutes
3 February 2020**

AGENDA:

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairperson welcomed everyone with the meeting opening at 4.03pm

2. RECORD OF ATTENDANCE and APOLOGIES

Attendance:

Colin Bastow	(CEO – Shire of Wiluna)
Mark Strickland	(Area Officer Murchison – DFES)
Wade Robins	(Wiluna Station – WA Police)
Travis Burrows	(Executive Manager – Salt Lake Potash)
Leon Mussell	(ERT Coordinator – Northern Star Resources)
Susan Trigwell	(Principal – Wiluna Remote Area School)
Julie Greatbatch	(Administration Assistant – Shire of Wiluna)
Noela Crowley	(Dept of Communities – Child Protection)
Colin Rushby	(H S E & Community Superintendent)

Apologies

Keith Shaw	(Department of Communities)
Ane Koroicure	(Councillor – Shire of Wiluna)
Wade Bloffwitch	(Emergency Capacity Manager – NAHS)

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

3.1 Minutes of the LEMAC meeting held on the 11 November 2019

MOVED TRAVIS BURROWS

SECONDED COLIN RUSHBY

That the minutes of the LEMAC meeting held 11 November 2019 be confirmed.

CARRIED

Local Emergency Management & Airport Committee Meeting Minutes
3 February 2020

4. BUSINESS ARISING FROM THE PREVIOUS MINUTES

- 4.1 Agreed Dates for 2020
3 February
4 May
3 August
2 November

It was agreed that the above dates were acceptable for the future meeting dates.

5. INFORMATION REPORTS FROM CEO

6. GENERAL BUSINESS

- 6.1 Wiluna Aerodrome Full-Scale Emergency Exercise – 2020

It was agreed after general discussion that the potential dates for the Full-Scale Emergency Exercise for 2020 be held on a Friday, with Julie to send out potential dates, excluding the 24 March to the 22 April

- 6.2 Consider another date for the Desk Top Exercise – Pandemic

It was agreed after general discussion that the Desk Top – Pandemic could be run in the second half of the year.

7. CLOSURE OF MEETING

The Meeting was closed at 4.15 pm