

# Notice of Meeting

Councillors: Please be advised that the next meeting of the

## Kulin Shire Council

will be held on **Wednesday 20 May 2020**

|                                |        |
|--------------------------------|--------|
| Afternoon Tea                  | 2.30pm |
| Council Meeting                | 3.00pm |
| <i>Concept Forum to follow</i> |        |
| Dinner                         | 6.30pm |



**Garrick Yandle**  
Chief Executive Officer  
15 May 2020



**DISCLAIMER:** The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used. Please note this agenda contains recommendations, which have not yet been adopted by Council.

# ORDER OF BUSINESS

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS - COUNCIL CHAMBERS**
- 2 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**
- 3 PUBLIC QUESTION TIME**
- 4. DECLARATIONS OF INTEREST BY MEMBERS**
  - 4.1 Declarations of Financial Interest
  - 4.2 Declarations of Proximity Interest
  - 4.3 Declarations of Impartiality Interest
- 5. APPLICATIONS FOR APPROVED LEAVE OF ABSENCE**
- 6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
  - 6.1 Shire of Kulin Ordinary Meeting – 15 April 2020
  - 6.2 Shire of Kulin Annual Electors Meeting – 15 April 2020 Attachment 1
  - 6.3 Audit & Risk Committee Meeting – 15 April 2020 Attachment 2
  - 6.4 LEMC Meetings – 8 & 22 April and 6 May 2020 Attachment 3
- 7 MATTERS REQUIRING DECISION**
  - 7.1 List of Accounts – April 2020 Attachment 4
  - 7.2 Financial Reports – April 2020 Attachment 5
  - 7.3 Disability Access and Inclusion Plan (DAIP) 2020 – 2025 Attachment 6
  - 7.4 Adoption of Fees & Charges 2020 - 2021 Attachment 7
  - 7.5 A14 Housing – Policy Amendment Adoption
  - 7.6 Review of Local Laws
  - 7.7 General Repeal Local Law 2020 Attachment 8
- 8 COMPLIANCE**
  - 8.1 Compliance Reporting - General Compliance April 2020 Attachment 9
  - 8.2 Compliance Reporting – Delegations Exercised April 2020
  - 8.3 Register of Delegations – Review Attachment 10
  - 8.4 Review of APOG and Policy Manual Attachment 11
- 9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**
- 11 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**
  - 12.1 Matter affecting a sale contract of a private person - under separate cover
  - 12.2 Matter affecting a sale contract of a private person - under separate cover
- 13 DATE AND TIME OF NEXT MEETING**
- 14 CLOSURE OF MEETING**

## **7 MATTERS REQUIRING COUNCIL DECISION**

### **7.1 List of Accounts – April 2020**

---

**RESPONSIBLE OFFICER:** DCEO  
**FILE REFERENCE:** 12.06  
**AUTHOR:** DCEO  
**STRATEGIC REFERENCE/S:** 12.01  
**DISCLOSURE OF INTEREST:** Nil

**SUMMARY:**

Attached is the list of accounts paid during the month of April 2020, for Council's consideration.

**BACKGROUND & COMMENT:**

Nil

**FINANCIAL IMPLICATIONS:**

Nil

**STATUTORY AND PLANNING IMPLICATIONS:**

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare each month a statement of financial activity reporting on the revenue and expenditure of funds for the month in question.

**POLICY IMPLICATIONS:**

Nil

**COMMUNITY CONSULTATION:**

Nil

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That April payments being; cheque no's 257 (Trip), 435 - 440 (Trust), 37277 – 37230; EFT no's 16413 – 16494; DD7287.1 – DD7312.15 (Municipal), credit card payments, creditor payments, payroll and other vouchers from the Municipal Fund totalling \$655,089.47 be received.

**VOTING REQUIREMENTS:**

Simple majority required.

Attachment 4

## 7.2 Financial Reports – April 2020

---

**RESPONSIBLE OFFICER:** DCEO  
**FILE REFERENCE:** 12.01  
**AUTHOR:** DCEO  
**STRATEGIC REFERENCE/S:** 12.01  
**DISCLOSURE OF INTEREST:** Nil

**SUMMARY:**

Financial reports for the period ending 30 April 2020 are attached.

**BACKGROUND & COMMENT:**

Nil

**FINANCIAL IMPLICATIONS:**

Nil

**STATUTORY AND PLANNING IMPLICATIONS:**

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires local governments to prepare each month a statement of financial activity reporting on the revenue and expenditure of funds for the month in question.

**POLICY IMPLICATIONS:**

Nil

**COMMUNITY CONSULTATION:**

Nil

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That Council endorse the monthly financial statements for the period ending 30 April 2020.

**VOTING REQUIREMENTS:**

Simple majority required.

Attachment 5

## 7.3 Disability Access and Inclusion Plan (DAIP) 2020 - 2025

---

**RESPONSIBLE OFFICER:** CDO  
**FILE REFERENCE:** 02.13 Social Welfare  
**AUTHOR:** CDO  
**STRATEGIC REFERENCE/S:**  
**DISCLOSURE OF INTEREST:** Nil

**SUMMARY:**

Under the *Disability Services Act 1993* it is a requirement that the Shire of Kulin develops and implements a Disability Access and Inclusion Plan (DAIP) that outlines the ways in which it will ensure that people with disability have the same opportunities to access the Shire of Kulin's services, information and facilities.

Other legislation underpinning access and inclusion includes the *Western Australian Equal Opportunity Act 1984* and the Commonwealth *Disability Act 1992 (DDA)*, both of which make discrimination on the basis of a person's disability unlawful.

Shire of Kulin DAIP expired in 2019 and is due for review.

**BACKGROUND & COMMENT:**

The updated DAIP for 2020 – 2025 has been submitted to Richard Struik, Department of Communities for comment. Below is his response to the document:

*The Shire's DAIP is fully compliant with our interpretation of the Disability Services Act 1993 and the Shire has captured ongoing initiative and strategies in a clear and easy to read fashion.*

*As general comments should the Shire wish to consider any amendments:*

- *The DAIP implementation plan is a Shire operational document; it is not required to be published as part of the DAIP because it is subject to change at any time, whereas the DAIP itself should not be changed without public consultation.*
- *As the Shire, like most Local Governments has a long experience in planning for access and inclusion, the evolution of the DAIP strategies may be to focus on the higher strategies- making sure that inclusion is embedded in the highest organisational plans rather than a subsidiary plan such as the DAIP. The DAIP could then articulate this as its place in the Shire's planning and reporting agenda and be very concise. This can lead to better integration and administrative efficiency and ultimately leads to 'normalisation' of access and inclusion without needing a DAIP to drive action.*

**FINANCIAL IMPLICATIONS:**

Nil

**STATUTORY AND PLANNING IMPLICATIONS:**

Disability Services Act 1993  
Western Australian Equal Opportunity Act 1984  
Commonwealth Disability Act 1992

**POLICY IMPLICATIONS:**

Nil

**COMMUNITY CONSULTATION:**

Kulin Home and Community Care  
Shire of Kulin Staff

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That Council endorse the Disability and Inclusion Plan, 2020 - 2025, as presented, and the document be submitted to the Department of Communities for endorsement. DAIP to be published and implemented once endorsement is received.

**VOTING REQUIREMENTS:**

Simple majority required.

## 7.4 Adoption of Fees and Charges 2020-2021

**RESPONSIBLE OFFICER:** DCEO  
**FILE REFERENCE:** 12.04  
**AUTHOR:** DCEO  
**STRATEGIC REFERENCE/S:**  
**DISCLOSURE OF INTEREST:** Nil

**SUMMARY:**

A schedule of proposed fees & charges for the 2020/21 financial year is attached to the agenda.

**BACKGROUND & COMMENT:**

In accordance with Section 6.16 of the *Local Government Act 1995*, a Local Government may impose and recover a fee or charge for any goods or service it provides or proposes to provide. Fees and charges can be imposed or amended during the year, but only by an absolute majority decision of Council.

Explanation of any proposed changes to user fees & charges:

**General Purpose**

**Rates – Imposition of interest charges**

The Shire of Kulin have imposed interest charges for rates which are paid after the due date or on an instalment plan in accordance with Section 6.51 of the *Local Government Act 1995*. The *Local Government (Financial Management) Regulations 1996* prescribe the maximum rate of interest to be imposed on the late payment of rates and payment of rates by instalment plan as 11% and 5.5% respectively. Historically, the Shire of Kulin have charged the maximum allowable rate of 11% (and 5.5% for instalment payers) however, under Section 6.51 of the *Local Government Act 1995*, are able to consider an alternative (lower) rate.

Penalty interest and the early payment discount (current year discount is 5%) are the tools the Shire use to incentivise rate payers to pay on time and, in turn, allows staff to manage our cash flow. Cashflow requirements need to be taken in to account if considering to reduce either.

Total revenue for each interest type for this and previous financial year are presented in the table below:

| Interest Type              | 2019/20 | 2018/19 |
|----------------------------|---------|---------|
| Instalment Interest (5.5%) | 1,219   | 1,253   |
| Penalty Interest (11%)     | 5,343   | 7,411   |

**Officer suggestion:**

That penalty interest remains the same as previous years and for any rate payer who is suffering financial hardship in relation to the Covid-19 pandemic be offered a reduction of interest to 0% provided they enter in to a payment arrangement administered through Centrepay for an amount deemed appropriate by the CEO.

**Instalment Administration Charge**

Rate payers who formally choose to pay their rates by either two or four instalments are charged an administration fee of \$7 per instalment. For those paying by two instalments the charge is \$7 and those paying by four instalments are charged \$21. In addition to this, those paying by instalments are also offered a reduced interest rate of 5.5%.

Total revenue received for instalment administrative charges for this and previous financial year are presented in the table below:

| Interest Type     | 2019/20 | 2018/19 |
|-------------------|---------|---------|
| Instalment Charge | 658     | 658     |

**Officer suggestion:**

That the existing administration charge remain and for those who prove financial hardship and enter into a payment arrangement administered through Centrepay the charge will not be applicable.

\*Since preparation of this agenda item the government have made amendments to the act for the maximum interest rates which can be imposed. New legislation imposes penalty interest at a maximum allowable rate of 8% and instalment interest charges at 3%.

**Ownership enquiry fee**

The Shire of Kulin have previously charged one fee for information required for the settlement of property sales. The information required by settlement agents varies between properties and agents however often they require information on orders and requisitions. To get this information we send a form to our consultant town planner, environmental health officer and consultant building surveyor which is returned to us and forwarded on to the settlement agents. Both consultants then charge us for their time to complete the form. The fee charged in previous years has been \$105 and after some investigation we have discovered that our fee is relatively low compared to other local governments. The following table describes what other local governments charge Landgate for the information:

| Local Government | Rates Info | Orders & Requisitions | Combined |
|------------------|------------|-----------------------|----------|
| Corrigin         | 60         | 70                    | 135      |
| Wickepin         | 110        | 60                    | 170      |
| Narrogin         | 76.50      | 137.70                | 214.20   |
| Narembeen        | 66         | 66                    | 132      |

Officer suggestion:

Based on the cost to provide the information it is proposed that we create the following charges:

|                       |     |
|-----------------------|-----|
| Rates information     | 65  |
| Orders & Requisitions | 75  |
| Combined              | 140 |

**Council Minutes & Agendas**

Removed charge as documents available online and can be printed for a charge (CRC Printing).

**Sale of history books**

Price remains the same and reflects cost. An additional charge for the new Tin Horse Highway books that the Shire have been selling on behalf of the Kulin Bush Races.

**Postage**

Slight increases to reflect an increase in cost.

**FOI Requests**

Slight increases to reflect an increase in cost.

**Law, Order & Public Safety & Health**

The charges in this schedule are prescribed by informing legislation and are not required to be set by Council. The charges in this schedule are current now however when the legislated charge increases the new fee will be charged.

**Housing**

**Staff Housing Rent**

It will be difficult for an increase in rates to be imposed if staff wages will not be increased. Wage increases for officer level staff are determined by Fair Work Australia and provided to Councils close to the end of the financial year. If any increase is prescribed a similar rate increase could be added to the cost of rent. The new charge will need to be advertised for four weeks prior to being charged.

**Non-Employee Housing Rent**

Proposed rental prices remain the same as 19/20.

**Bonds**

Remain the same

**Vehicle Contributions**

Staff who drive a vehicle provided by Council pay a contribution to reduce fringe benefits tax liability of Council.

**Community Amenities**

**Cemeteries**

Slight increase in the charge to dig a grave, all other charges remain the same.

**Town Planning**

These charges are set by legislation and not required to be set by Council. Each is referenced to the appropriate legislation.

### **Refuse**

Avon Waste have an annual 3% increase included in their contract this increase has been passed on to users.

### **Bendering Tip**

Shire of Corrigin don't set their user fees & charges until July so these cannot be set here.

### **Recreation and Culture**

#### **Swimming Pool Charges**

Currently the prices are \$4 for an adult, \$2 for a child and \$9 for the slide. The last time these fees were increased was in the 2015/16 financial year when the charges went from \$3.30, \$1.60 and \$8 to the current charge of \$4, \$2 and \$9 respectively. Due to the low value of these fees they're not increased each year as a 3-5% increase is negligible. While the current pandemic might mean it is not appropriate to increase pool charges Council might consider increasing this fee in this or the next financial year.

#### **Recreation Centre Membership**

These fees were set to increase from \$65 to \$70 in the 2020 calendar year however the membership notices were sent to members with the previous year's membership cost. I've included the cost of \$70 in this year's user fees & charges (for 2021 memberships) however Council may decide to keep it at the currently charged rate of \$65.

#### **FRC Hire Charges**

There is no increase included in the FRC hire charges.

### **Economic Services**

#### **Standpipe Water**

State Government have advised that all utility costs will remain the same in the coming financial year. Proposed that charges remain at cost.

#### **Fuel Facility**

Actual staff hours, utilities, bank charges and maintenance costs work out to be \$36,000 annually. Based on an annual sales volume of 450,000L we require a minimum margin of \$0.08/L to cover costs. It is proposed that a further \$0.05/L be added to the price of fuel, which based on 450,000L sold amounts to \$22,500, to be transferred to the asset replacement reserve.

#### **Lease of Cropping Land**

This is as per new lease agreement endorsed by Council following advertising process in late 2019.

#### **Caravan Park**

Proposed to leave at the pay what you think scheme and existing cost for non-tourists.

#### **Hostel**

No change in price proposed.

#### **Building**

Charges set by legislation

#### **CRC Printing/Photocopying**

Slight increase to minor charges to cover the increase in cost to Shire. Removal of charges for services which are no longer offered.

### **Works**

#### **Private works**

Slight increases to rates based on the increased hourly plant allocation rates (which have been reviewed to more accurately reflect cost).

Charges which are no longer applicable have been removed and other minor changes have been made relating to rounding.

### **FINANCIAL IMPLICATIONS:**

The schedule of fees and charges has been reviewed with the view of maintaining revenues at the required level to meet service needs and community expectations.

**STATUTORY AND PLANNING IMPLICATIONS:**

Section 6.16 of the Local Government Act 1995

**POLICY IMPLICATIONS:**

Nil

**COMMUNITY CONSULTATION:**

Advertising period is for a minimum of 4 weeks.

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

1. That Council adopt and incorporate the proposed schedule of fees and charges.
2. That the proposed fees and charges take effect 1 July 2020.

**VOTING REQUIREMENTS:**

Absolute majority required.

Attachment 7

## 7.5 A14 Housing – Policy Amendment Adoption

**RESPONSIBLE OFFICER:** CEO  
**FILE REFERENCE:** 04.04 Shire of Kulin Policy  
**AUTHOR:** Cassi-Dee Vandenberg  
**STRATEGIC REFERENCE/S:** 1.4 SCP, Liveable and Safe Community, 1.4.1b CBP – Staff Housing  
**DISCLOSURE OF INTEREST:** Nil

### SUMMARY:

In March 2018 Council agreed to increase the housing allowance from \$35 per week to \$70 per week to incentivise those who seek to purchase or rent their own residence. At the time of adoption, the policy was put in place for a two-year period which will expire 30 June 2020. A review needs to be conducted to determine if the additional allowance should continue to be paid and consider if the total payment of \$70 per week is suitable.

### BACKGROUND & COMMENT:

The Shire of Kulin as an open market employer, constantly reviews the benefits and incentives provided to staff, so that it can remain an employer of choice. As part of this constant review, the Shire is aware of the growing imbalance between Shire staff who rent from the Council as opposed to Shire staff who own their own home in the community and the costs they individually incur.

The Council recognises that for every staff member who owns their own home, there are serious financial decisions/impacts to buy and ultimately sell when/if retiring or moving elsewhere to new employment. A decision by the employee to own their home provides a considerable saving to the Shire in relation to the supply of residential housing.

Whilst the Shire of Kulin evidence suggest that longevity of employment is achieved through home ownership (approx. 10 years), there has been a tendency by staff to move away from this option. Additionally, a staff home owner also has ongoing costs of rates, water rates and consumption (currently paid for staff in Shire houses) and maintenance costs, all which widen the financial gap when compared to staff who rent from Council.

Initially the policy was adopted to provide renter with this allowance for a two-year period. There are currently four staff members who are being paid the allowance who do not own their own home but have sought their own residences. It is proposed to make this allowance permanent to all staff who meet the eligibility criteria.

### FINANCIAL IMPLICATIONS:

The cost to provide this allowance in contrast to the cost to provide Council owned housing to employees, including executive level staff in the current financial year (YTD) and 2018/2019 are presented below.

|                  | Housing Allowance | Council Owned/<br>Rented Costs | Rental Reimbursements | Net Cost Council Residences |
|------------------|-------------------|--------------------------------|-----------------------|-----------------------------|
| 2018/2019        | 45,360            | 292,000                        | 65,000                | 227,000                     |
| 2019/2020 (part) | 58,240            | 156,000                        | 53,000                | 103,000                     |

Based on the current number of employees who are receiving the allowance the cost to provide the allowance in to the future, at the current and various increased rates, is presented below

| Allowance              | Total Cost |
|------------------------|------------|
| \$140 (current rate)   | \$61,880   |
| \$145 (3.6% increase)  | \$64,090   |
| \$150 (7.1% increase)  | \$66,300   |
| \$155 (10.7% increase) | \$68,510   |

### STATUTORY AND PLANNING IMPLICATIONS:

Nil

### POLICY IMPLICATIONS:

If approved, the existing Policy, A14 Housing, will need to be amended.

### COMMUNITY CONSULTATION:

Nil

**WORKFORCE IMPLICATIONS:**

A continued increase in the allowance for staff who currently receive the Housing Allowance.

Provided as a Housing Allowance, no additional tax liability is created, therefore the full value of the allowance ends in the employees' pay packet.

**OFFICER'S RECOMMENDATION:**

That the Shire of Kulin continue to pay the housing allowance at a rate of \$140 per fortnight to all staff who meet the eligibility criteria and extend the allowance to those who rent indefinitely.

**VOTING REQUIREMENTS:**

Simple majority required

Policy A14 included at Attachment 11 under 8.4 Review of APOG and Policy Manual

## 7.6 Review of Local Laws

---

**RESPONSIBLE OFFICER:** ESO  
**FILE REFERENCE:** 19.03  
**AUTHOR:** ESO  
**STRATEGIC REFERENCE/S:** 4.1.2  
**DISCLOSURE OF INTEREST:** Nil

### SUMMARY:

The Shire of Kulin is due to carry out a review of local laws. Section 3.16 of the *Local Government Act 1995* requires periodic reviews to determine whether or not it considers if a local law should remain unchanged, be repealed or amended.

The Local Government Act 1995 enables Western Australian local governments to make local laws considered necessary for the good government of their districts. Laws can only be made when authorised by the Local Government Act 1995 (the Act) or other written laws, but cannot be inconsistent with any State or federal law.

Other accountability mechanisms affecting local laws are:

- the local community which, under the Act, must be consulted in relation to proposed local laws
- the Minister for Local Government who is responsible for administering the Department of Local Government, Sport and Cultural Industries (DLGSC) which monitors local law making
- the power of the minister to request the Governor to make local laws that repeal or amend local laws or prevent certain local laws being made
- the courts, which can rule on the validity of local laws.

### BACKGROUND & COMMENT:

The most recent information regarding a review of local laws review was in November 2013 when consultant James Trail commenced the process with Council agreeing to proceed with the review, it appears however that no further action was taken to progress the review process at that time, or since.

It is proposed that the Shire now conduct a review of its local laws with the guidance of Darrell Forrest Advisory Services. Darrell has recently completed an assessment of the Shires local laws and advised that the situation is “a little messy and the way forward somewhat complex and tedious” however he has been appointed in a consultancy capacity to:

1. Prepare up to date Repeal Local law
2. Prepare the following new Local Laws:
  - (i) Dogs
  - (ii) Cemetery
  - (iii) Standing Orders

The first part of the review has been to establish whether there are local laws that are considered obsolete and can be repealed (no replacement law required). If a local law is deemed to be no longer necessary, has a defunct purpose or has been superseded by other legislation it can be repealed.

*The Local Government Act 1995* Section 3.12 (3) (a) states:

#### 3.12. Procedure for making local laws

- (3) The local government is to —
  - (a) give local public notice stating that —
    - (i) the local government proposes to make a local law the purpose and effect of which is summarized in the notice; and
    - (ii) a copy of the proposed local law may be inspected or obtained at any place specified in the notice; and
    - (iii) submissions about the proposed local law may be made to the local government before a day to be specified in the notice, being a day that is not less than 6 weeks after the notice is given;
 and
  - (b) as soon as the notice is given, give a copy of the proposed local law and a copy of the notice to the Minister and, if another Minister administers the Act under which the local law is proposed to be made, to that other Minister; and
  - (c) provide a copy of the proposed local law, in accordance with the notice, to any person requesting it.

The Department of Local Government, Sport and Cultural Industries lists 33 local laws for the Shire of Kulin.

| Name   | Date<br>(Gazetted) | Page<br>(Gazette) | Action   |
|--|--------------------|-------------------|--|
| Animals, Environment and Nuisance Local Law 2016     | 25-01-2017         | 961 - 979         |  |
| Health Local Law 2016                                | 25-01-2017         | 926 - 960         |  |
| Health Local Laws                                    | 29-09-1998         | 5378/80           | Repealed by Health Local Law 2016  |
| Pest Plants  | 30-07-1982         | 3005/6            | <a href="#">General Repeal Local Law 2020</a>  |
| Hall   | 17-11-1978         | 4318              | <a href="#">General Repeal Local Law 2020</a>  |
| Reserve (17191) Control & Management of Kulin        | 17-11-1978         | 4319              |  |
| Swimming Pool  | 17-11-1978         | 4319              |  |
| Cemeteries Kulin & Dudinin                           | 15-07-1977         | 2258/59           | New law required   |
| Dogs Control of                                      | 19-02-1976         | 505/6             | New law required   |
| Swimming Pool Control & Management of                | 06-12-1974         | 5269              |  |
| Cemeteries Kulin & Dudinin – Metric Conversion       | 21-12-1973         | 4700              |  |
| Sports Pavilion Control & Management of              | 09-11-1973         | 4200              |  |
| Hall   | 05-02-1971         | 372               | <a href="#">General Repeal Local Law 2020</a>  |
| Sick Leave   | 27-08-1969         | 2478              | <a href="#">General Repeal Local Law 2020</a>  |
| Swimming Pool Control of Kulin Memorial              | 17-12-1968         | 3874/5            |  |
| Refuse, Rubbish Removal of                           | 07-12-1967         | 3367              | <a href="#">General Repeal Local Law 2020</a>  |
| Reserve & Equipment thereon – (Res 17191) Control of | 09-08-1967         | 1990/1            |  |
| Swimming Pool War Memorial                           | 16-12-1965         | 4176/9            |  |
| Petrol Pumps – Draft Model                           | 29-05-1963         | 1440              | <a href="#">General Repeal Local Law 2020</a>  |
| Meeting Day  | 12-11-1954         | 1913              | <a href="#">General Repeal Local Law 2020</a>  |
| Long Service Leave                                   | 21-04-1950         | 910/1             | <a href="#">General Repeal Local Law 2020</a>  |
| Meeting Day  | 03-02-1950         | 211/2             | <a href="#">General Repeal Local Law 2020</a>  |
| Halls  | 03-02-1950         | 212               | <a href="#">General Repeal Local Law 2020</a>  |
| Water Supply of                                      | 02-03-1945         | 256               | <a href="#">General Repeal Local Law 2020</a>  |
| Hall Charges, Meeting Day                            | 22-08-1941         | 1181              | <a href="#">General Repeal Local Law 2020</a>  |
| Hall Charges, Meeting Day                            | 07-03-1941         | 311               | <a href="#">General Repeal Local Law 2020</a>  |
| Hall Charges   | 15-01-1937         | 52                | <a href="#">General Repeal Local Law 2020</a>  |
| Hawkers  | 16-08-1935         | 1577              | <a href="#">General Repeal Local Law 2020</a>  |
| Reserves   | 24-04-1931         | 1118/9            |  |
| Hall Charges   | 12-09-1930         | 2119              | <a href="#">General Repeal Local Law 2020</a>  |
| Dogs   | 21-01-1930         | 164               | Repealed by Dogs Control of 19-02-1976   |
| Buildings & General                                  | 13-07-1928         | 1656/64           | <a href="#">General Repeal Local Law 2020</a>  |
| Petrol Pumps – Draft Model By law No. 10             | 17-08-1906         | 2233              | Data error – changed to <b>repealed</b> April 2020 (Steven Elliott, Senior Legislation Officer, DLGSC) |

**FINANCIAL IMPLICATIONS:**

Darrell Forrest Advisory Services \$2600

Allocation required in 2020/21 budget for Gazetted and Advertising costs associated with review

**STATUTORY AND PLANNING IMPLICATIONS:**

Local Government Act 1995 Section 3.16

**POLICY IMPLICATIONS:**

Nil

**COMMUNITY CONSULTATION:**

Local public notice required to advertise Councils intention to review its local laws. Once the review is advertised the community is invited to access the information and make comments or a submission. See attached notice.

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That Council proceed with the review of the current local laws as per the Department of Local Government, Sport & Cultural Industries Local Law Register in accordance with Section 3.16 of the Local Government Act 1995.

**VOTING REQUIREMENTS:**

Simple majority required.

## 7.7 General Repeal Local Law 2020

---

**RESPONSIBLE OFFICER:** ESO  
**FILE REFERENCE:** 19.03  
**AUTHOR:** ESO  
**STRATEGIC REFERENCE/S:** 4.1.2  
**DISCLOSURE OF INTEREST:** Nil

### **SUMMARY:**

Local governments are required to review their local laws every eight (8) years to ensure they are still current and relevant. There has been a number of attempts to undertake this task over many years but the task has not been completed.

The Shire has now commenced a comprehensive review of all its local laws and this local law is the first of a number to come before Council, with the rest being progressed in the months ahead.

### **BACKGROUND & COMMENT:**

The General repeal Local Law intends to repeal a number of obsolete old By-laws dating back to 1928.

#### Comment on the local laws to be repealed

#### **1. Kulin Road Board General By-laws 1928**

These old By-laws (there are 156 of them) deal with subjects varying from 'Duties of the Secretary', 'Appointment of Officers', 'Standing Orders', 'Prevention and Abatement of Nuisances', 'Copulation of Stock', traffic matters, building by - laws and 'Management and Use of the Kulin Hall', among other things.

They are mostly superseded by the mass of legislation which has grown up since 1928. It is not worth picking through these to try to salvage little bits and pieces. It would be too costly.

#### **2. Kulin Road Board By-laws for the Registration and Licensing of Hawkers 1935**

These By-laws are so old that it is doubtful if they could now be enforced effectively.

#### **3. Kulin Road Board By-law for the supply and Distribution of Water 1945**

This By-law is now superseded by Regulation 5 of the *Uniform Local Provisions Regulations 1996*. Proposed new Local Government Property Local laws will include appropriate provisions for this matter.

#### **4. Kulin Road Board By-laws-Long Service Leave 1950**

This By-law has been superseded by the *Long service Leave Regulations 1977*

#### **5. Shire of Kulin Local Government Model By-laws (Petrol Pumps) No.10, 1963.**

Petrol pumps are now regulated by the Department of Minerals and Energy.

Local governments do have a continuing role in the location of petrol pumps and storage of inflammable liquids through their town planning schemes but it is not thought that local laws have any continuing application.

#### **6. Shire of Kulin By-laws Relating to Depositing and Removal of Refuse, Rubbish, Litter and Disused Materials 1967.**

This By-law is superseded by section 3.25 and Schedule 3.1 of the Local Government Act 1995.

The powers a local government needs exist in these provisions and the other provisions of Part 3, Division 3, Subdivision 2 of the Act, without resort to local laws.

#### **7. Shire of Kulin By-laws Relating to Sick Leave 1969.**

This Local Law is superseded by improved award conditions under the MEU Award.

#### **8. Shire of Kulin By-laws Relating to Pest Plants**

The existing By-law refers to the *Agriculture and Related Resources Protection Act 1976*, which has been repealed and replaced by the *Biosecurity and Agriculture Management Act 2007* (BAM).

The BAM Act provides greater control and enforcement powers with respect to pest plant matters and therefore renders the need for a local law obsolete. In view of this the existing local law should be repealed.

**FINANCIAL IMPLICATIONS:**

Nil

**STATUTORY AND PLANNING IMPLICATIONS:**

Section 3 of the *Local Government Act 1995* provides the process for making and amending local laws

**POLICY IMPLICATIONS:**

Nil

**COMMUNITY CONSULTATION:**

Community consultation is required to be undertaken as part of the process for a making a local law. Public submissions are to be sought for 42 days prior to the finalisation of the local law.

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION**

That Council:

1. Gives local public notification that Council proposes to make a new local law, the Shire of Kulin General Repeal Local Law2020 (Attachment 1).
2. Notes that:
  - a) the purpose of the proposed local law is to repeal a number of obsolete local laws; and
  - b) the effect of the proposed local law is that the obsolete local laws will be revoked and abrogated.

**VOTING REQUIREMENTS:**

Simple majority required.

Attachment 8 – Shire of Kulin General Repeal Local Law 2020  
Public Notice Shire of Kulin General Repeal Local Law 2020

---

## 8 COMPLIANCE

### 8.1 Compliance Reporting – General Compliance April 2020

**NAME OF APPLICANT:** CEO  
**RESPONSIBLE OFFICER:** CEO  
**FILE REFERENCE:** 12.05 Compliance 12.06 – Accounting Compliance  
**STRATEGIC REFERENCE/S:** CBP 4.1 Civic Leadership, 4.1.8 Compliance methods  
**AUTHOR:** CEO  
**DISCLOSURE OF INTEREST:** Nil

**SUMMARY:**

This report addresses General and Financial Compliance matters for April 2020. This process is not definitive, each month additional items and/or actions may be identified that are then added to the monthly checklist. Items not completed each month e.g. quarterly action - will be notations.

The report provides a guide to the compliance requirements being addressed as part of staff workloads and demonstrates the degree of internal audit being completed.

**BACKGROUND & COMMENT:**

The Compliance team and works staff commence the monthly compliance effort immediately after the Shire meeting each month. At that time, the Executive Support Officer will email the assigned staff member their compliance requirements for the coming month. As the month progresses, staff in conjunction with their manager, the CEO or DCEO will determine the extent of work/action needed to complete items. During Agenda week, the Compliance Team again meets to ensure the monthly report/list is reviewed and that compliance items are completed. In preparing the Agenda report, the CEO or DCEO will sign off on completed items.

Prior month items not completed previously will be reported in the following month so Council remains aware.

Outstanding June 2019

Staff Performance Reviews & KRA's – *only 1 to be completed*

Outstanding July

Disability Access and Inclusion Plan Review - *completed*

LEMC Reporting

Outstanding October

Conduct Fire Training Day – *as per LEMC minutes*

Outstanding December

Review of Local Laws – *process commenced*

CEO Performance Review – *rescheduled for June*

Outstanding March

Bush Fire Brigade AGM – *postponed due to Covid-19 restrictions*

Annual Building Inspections - *postponed due to Covid-19 restrictions*

Flu Vaccines for Staff – *confirmed for Tuesday 26 May*

**FINANCIAL IMPLICATIONS:**

In terms of meeting compliance - normal administration expense. There may be items that require additional administrative effort to complete or require external assistance to resolve. In those cases, individual financial implications will be reported.

**STATUTORY AND PLANNING IMPLICATIONS:**

Nil

**POLICY IMPLICATIONS:**

Identified as necessary – this report Nil

**COMMUNITY CONSULTATION:**

Nil

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That Council receive the General & Financial Compliance Report for April 2020 and note the matters of non-compliance.

**VOTING REQUIREMENTS:**

Simple majority required.

## 8.2 Compliance Reporting – Delegations Exercised – April 2020

**NAME OF APPLICANT:** CEO  
**RESPONSIBLE OFFICER:** CEO  
**FILE REFERENCE:** 12.05 - Compliance  
**STRATEGIC REFERENCE/S:** CBP 4.1 Civic Leadership, 4.1.8 Compliance methods  
**AUTHOR:** CEO  
**DISCLOSURE OF INTEREST:** Nil

### SUMMARY:

To report back to Council actions performed under delegated authority for the period ending 30 April 2020.  
 To provide a comprehensive report listing of the delegations able to be exercised following adoption of a more substantial array of delegations in June 2017.

### BACKGROUND & COMMENT:

This report is prepared for Council detailing actions performed under delegated authority by the respective officers under each of the delegation headings:

#### ADMINISTRATION

| <b>Policy</b> | <b>Delegation</b>                                 | <b>Officers</b>                           |
|---------------|---|---|
| A1            | Acting Chief Executive Officer                    | (CEO)                                     |
| A2            | Agreements for Payments of Debts to Council       | (CEO/DCEO)                                |
| A3            | Casual Hirer's Liability                          | (CEO)                                     |
| A4            | Complaint Handling                                | (CEO)                                     |
| A5            | Fees & Charges – Discounts                        | (CEO/DCEO/MW/MLS/CRC)                     |
| A6            | Investment of Surplus Funds                       | (CEO/DCEO)                                |
| A7            | IT & Social Media – Use of                        | (CEO)                                     |
| A8            | Legal Advice, Representation & Cost Reimbursement | (CEO)                                     |
| A9            | Payments from Municipal and Trust Funds           | (CEO-to numerous staff – purchase orders) |
| A10           | Use of Common Seal                                | (CEO)                                     |
| A11           | Writing Off Debts                                 | (CEO)                                     |
| A12           | Housing   | (CEO)                                     |
| A13           | Procedure for Unpaid Rates Finance                | (CEO)                                     |

#### GOVERNANCE

|    |                                      |                         |
|----|--------------------------------------|-------------------------|
| G1 | Applications for Planning Consent    | (CEO)                   |
| G2 | Building Licences and Swimming Pools | (EHO/Building Surveyor) |
| G3 | Cemeteries Act 1986                  | (CEO)                   |
| G4 | Health Act 1911 Provisions           | (EHO)                   |

#### HUMAN RESOURCES

|    |                      |       |
|----|----------------------|-------|
| H1 | Grievance Procedures | (CEO) |
|----|----------------------|-------|

#### COMMUNITY SERVICES

|      |  |                        |
|------|--|------------------------|
| CS1  | Bushfire Control – Shire Plant for Use of                  | (CEO)                  |
| CS2  | Bushfire Control – Plant Use for Adjoining Shires          | (CEO)                  |
| CS3  | Bushfire Prohibited / Restricted Burning Periods – Changes | (Shire President/CEO)  |
| CS4  | Bushfire Training Administration                           | (CEO)                  |
| CS5  | Cat Ownership Limit – Cat Control                          | (CEO)                  |
| CS6  | Dog Control – Attacks                                      | (CEO)                  |
| CS7  | Dog Ownership Limit – Dog Control                          | (CEO)                  |
| CS8  | Sea Containers Use of – Town Planning                      | (CEO)                  |
| CS9  | Second Hand Dwellings                                      | (CEO)                  |
| CS10 | Temporary Accommodation                                    | (CEO)                  |
| CS11 | Unauthorised Structures – Building Control                 | (CEO)                  |
| CS13 | Freebairn Recreation Club Committee                        | (FRC Club Committee)   |
| CS14 | Kulin Child Care Centre Management Committee               | (KCCC Mgmt. Committee) |
| CS15 | General – Community Services Practices                     | (CEO)                  |
| CS20 | Seed Collection  | (CEO)                  |

#### WORKS

|    |  |                |
|----|--|----------------|
| W1 | Gravel Supplies                          | (MW) - various |
| W2 | Roads – Clearing                         | (CEO)          |
| W3 | Roads – Damage to                        | (MW)           |
| W4 | Roads – Roadside Markers – Management of | (MW)           |

|     |                                     |       |
|-----|-------------------------------------|-------|
| W5  | Stormwater Drainage                 | (MW)  |
| W6  | Street Trees                        | (CEO) |
| W7  | Streetscape – Improvements          | (CEO) |
| W8  | Roadside Burning                    | (MW)  |
| W9  | Temporary Road Closures             | (MW)  |
| W10 | General – Works Practices Approvals |       |

**COMMENT:**

The following details the delegations exercised within the Shire relative to the delegated authority for the month of April 2020 and are submitted to Council for information (excluding delegations under A9, Payments – refer to individual order and payment listed in Accounts paid).

**A6 Investment of Surplus Funds (DCEO) – Local Government Act 1995, section 6.14**  
Municipal funds

| Type         | Investments made | Term     | Rate |
|--------------|------------------|----------|------|
| Term Deposit | \$400,000        | 4 months | 1.55 |
| Term Deposit | \$250,000        | 3 months | 1.50 |
| Term Deposit | \$165,314        | 3 months | 1.50 |
| On Call      | \$200,000        | At call  | 0.25 |
| On Call      | (\$950,000)      | At call  | 0.25 |

**A12 Housing**

Recovery of Bond for 38 Day Street

**A13 Procedure for Unpaid Rates**

Approval of payment plan for A134

**CS6 Dog Control – Attacks**

Report and complaint submitted to Ranger

**CS7 Dog Ownership Limit – Dog Control**

Farmland property dog ownership approved for up to 6 dogs

**STATUTORY ENVIRONMENT:**

*Building Act 2011*  
*Bushfires Act 1954*  
*Cemeteries Act 1986*  
*Health (Asbestos) Regulations 1992;*  
*Health (Miscellaneous Provisions) Act 1911;*  
*Local Government Act 1995*  
*Public Health Act 2016*  
*Shire of Kulin TPS2*  
*Town Planning Development Act*  
*Town Planning Scheme*  
*Trustees Act, Part III,*  
*Criminal Procedure Act 2004;*

**FINANCIAL IMPLICATIONS:**

Nil in terms of exercising delegation and reporting to Council though there may be financial implications in the case of each delegation exercised.

**STATUTORY AND PLANNING IMPLICATIONS:**

Sections 5.18 and 5.46 of the Local Government Act 1995

**POLICY IMPLICATIONS:**

There are no known policy implications relating to this report.

**COMMUNITY CONSULTATION:**

Nil

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That Council receive the Delegation Exercised Report for April 2020.

**VOTING REQUIREMENTS:**

Simple majority required.

### 8.3 Register of Delegations – Review

---

**RESPONSIBLE OFFICER:** CEO  
**FILE REFERENCE:** 04.04  
**AUTHOR:** CEO  
**DISCLOSURE OF INTEREST:** Nil

**SUMMARY:**

Council is required to review the Delegations Register on an annual basis. This document was last reviewed in May 2019.

A copy of the proposed 2020 Delegation Register for adoption by Council is attached.

**BACKGROUND & COMMENT:**

This Delegation Register June 2017 contained all the new delegations created as a result of the review of the Policy Manual and the development of the Administrative Procedures and Operational Guideline Manual (APOG).

Four changes have been identified by staff during this review, these relate to:-

- A9 Payments from Municipal and Trust Funds:-  
Condition No. 5. relating to two signatories required for cheques and online payments
- add; *either the CEO or Deputy CEO, jointly with either the Executive Support Officer or Accounts Payable Officer* (both are registered signatories)
  - delete; *and/or any Councillor*
  - delete; *Senior Finance Officer \$00*

- W8 Roadside Burning – rename to *Roadside Vegetation Management*

Each of the reviewed policies, practices or guidelines, details where the delegation is given and to whom.

**FINANCIAL IMPLICATIONS:**

Nil

**STATUTORY AND PLANNING IMPLICATIONS:**

Sections 5.18 and 5.46 of the Local Government Act 1995  
Regulation 13 of the Local Government (Financial Management) Regulations 1996

**POLICY IMPLICATIONS:**

Review of Delegations Register is required on an annual basis.

**COMMUNITY CONSULTATION:**

Not applicable – Council function.

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That the Delegations Register May 2020 be adopted with the changes as highlighted.

**VOTING REQUIREMENTS:**

Absolute majority required.

Attachment 10 - Delegation Register 2020

## 8.4 Review of APOG & Policy Manual

---

**NAME OF APPLICANT:** CEO  
**RESPONSIBLE OFFICER:** CEO  
**FILE REFERENCE:** 04.04 Corporate Management – Policy Adoption  
**AUTHOR:** CEO  
**STRATEGIC REFERENCE/S:**  
**DISCLOSURE OF INTEREST:** Nil

### **SUMMARY:**

Council is required to review the Policy Manual on an annual basis. The policy manual was last reviewed at the June 2019 Council Meeting.

An updated electronic copy of the Administrative Procedures and Operational Guidelines (APOG) Manual will be sent out separately (due to size), procedures that have been highlighted by staff as requiring review are attached individually, however if Councillors wish to raise any proposed changes from the APOG they are welcome to.

The full Policy Manual document is attached.

### **BACKGROUND & COMMENT:**

The Council adopted the renewed Policy Manual at the June 2019 meeting. It was decided in May 2017 to split the manual into pure "Policy items" and to separate out the Administrative Procedures and Operational Guidelines (APOG). The results of this change were significant but has been beneficial over time and is recommended to continue. Policy Manual now contains 24 pages of Policy, and the Administrative Procedures and Operational Guidelines (APOG) manual is up to 163 pages.

The change meant that the Policy Manual would hold the generally unchangeable fixed policy requirements of Council (requiring a direct report and a Council resolution to change) and the APOG would hold the more flexible operational instructions that could be amended by the CEO or Council as required. In the past year, most APOG changes have been the result of discussions at Council, though as can be seen below, many APOG items have been used.

Staff have undertaken an internal review of both the Policy Manual and APOG. For ease of Council review area's of proposed change have been highlighted in the following manner.

**Yellow** – change required – yellow strikethrough is for deletion

**Red** – recommended change in wording to reflect current practice

### **Policy Manual Review**

In this 2020 Review, the following Policy Manual changes are recommended;

A1 Code of Conduct

*2.4 Gifts and Bribery (b) amend reportable amount from \$200 to \$300 to meet new guidelines in the Local Government Legislation Amendment Act 2019*

A3 Corporate Credit Cards – Use

*Include requirement for staff to complete register of purchases.*

A4 Disability Access and Inclusion

*Update Head of Power to include dates of new DIAP*

A8 Primary Documents

*Delete Shire of Kulin Training and Development Practice – document does not exist*

A11 Procurement Purchasing and Tenders

*Policy Added – transferred from APOG into Policy Manual. Amendments made to increase tender threshold to \$250,000 due to change in Regulation 11A(1) related to Covid-19.*

*Amend requirement to obtain two tenders, to three for purchases \$20,000 - \$49,999*

*Add 'prequalified panel of suppliers' under Tender Exemptions*

### **APOG Review**

This document is reviewed on an ongoing basis, with staff referring to it regularly as a guide.

In this 2020 Review, the following changes to the APOG are recommended;

- A14 Housing – *see agenda item 7.5*
- A18 Mobile Phones – Use of
- A21 Procurement Purchasing and Tenders – *deleted from APOG now in Policy Manual*
- HR5 General – Human Resources Practices – *delete Shire of Kulin Training and Development Practice*
- HR10 Performance Management – Staff – *delete – manual and associated documents don't exist*
- HR20 Employee Funded Additional Leave – *new procedure to be added*
- HR21 Salary Packaging
- CS13 – *delete requirement for \$50 bond on receipt of bus key*

**FINANCIAL IMPLICATIONS:**

In the update of the Policy Manual and APOG - Nil.

**STATUTORY AND PLANNING IMPLICATIONS:**

Review of the Policy Manual is completed on an annual basis.

**POLICY IMPLICATIONS:**

Nil

**COMMUNITY CONSULTATION:**

Nil

**WORKFORCE IMPLICATIONS:**

Nil

**OFFICER'S RECOMMENDATION:**

That the Policy Manual and APOG Reviews for May 2020 as detailed be adopted.

**VOTING REQUIREMENTS:**

Absolute majority required.

Attachment 11 - APOG procedures as listed above  
Draft Policy Manual

## **9 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

## **10 NOTICES AND ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

Meeting may adjourn to move into Concept Forum

## **11 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

## **12 MATTERS FOR WHICH THE MEETING IS CLOSED TO THE PUBLIC**

- 12.1 Matter affecting a sale contract of a private person.
- 12.2 Matter affecting a sale contract of a private person.

## **13 DATE AND TIME OF NEXT MEETING**

Wednesday 17 June 2020 at 1.00pm

## **14 CLOSURE OF MEETING**

There being no further business the President declared the meeting closed at

# Minutes of the Shire of Kulin Annual Electors Meeting held on Wednesday 15 April 2020 in the Shire of Kulin Council Chambers commencing at 12.06pm

## 1. Opening Comments & Announcements

---

The President welcomed all present and those joining the meeting remotely through Webex and declared the meeting open at 12.06pm.

The President asked for each person to confirm that they are connected and in attendance, with the following attendees so confirmed:

### 1. Attendance

---

|                   |  |
|-------------------|--|
| President         | Barry West   |
| Councillors       | Grant Robins Rodney Duckworth, Brad Taylor, Jarron Noble, Brad Smoker, Grant Robins (from 12.13pm)       |
| Staff             | Garrick Yandle (CEO) Cassi-Dee Vandenberg (DCEO), Nicole Thompson (ESO), Judd Hobson (Manager of Works), |
| Webex Connection: |  |
| Councillors       | Robbie Bowey, Lucia Varone   |
| Electors          | Jim Sullivan (Shire Freeman)   |
| Apologies         | Haydn McInnes, Clarrie & Pam King, Cr Michael Lucchesi   |

### 3. Confirmation of Minutes – Meeting 19 December 2018

---

**Moved Cr Duckworth Seconded Cr Smoker that the minutes of the Annual Electors Meeting held on 19 December 2018 be confirmed as a true and correct record.**

**CARRIED**

### 4. Business Arising from the Minutes

---

Question from Jim Sullivan – *does the money held in Trust, earn interest and does this go into Shires general revenue?*

DCEO explained that the account is a genuine trust bank account which has no fees or interest earned. It is not appropriate for a Local Government to have the interest deposited in their general operating account and there have been Local Governments which have been made an example of for doing so.

### 5. Annual Report for the Period Ending 30 June 2019

---

President West commented that the audit process had been very testing this year due to ongoing hassles due to the auditor generals' involvement which has caused delays with the timing of the Annual Electors Meeting.

The annual report for the 2018/19 financial year was presented to the meeting for consideration. Well done to Cassi and staff for the work done in completing the audit.

**Moved Cr Smoker Seconded Cr Taylor that the Annual Report, including the Auditors report, covering the financial year ending 30 June 2019 be received.**

**CARRIED**

### 5. Questions Without Notice

---

Clarrie & Pam King (via phone message)

Commended Council on the footpaths around Ellson Street and advised they have no concerns with Council and believe things are going well.

Jim Sullivan

- Suggested Council consider putting a pipe in the drain outside the medical centre, directly opposite the entrance to allow easier access for older people.
  - [Can be considered with budget deliberations 2020/21](#)

- Would the Shire be interested in doing something with the land west of town, just before the main road, that it owned by Harold Proud? Could be discussed with Wheatbelt NRM about creating a Wollemia Pine plantation (native to Australia). This would be a good tourist attraction in the future.
  - [Cr West to discuss with Harold Proud](#)
- Does the Shire still own the piece of land opposite Haydn McInnes' shed in Day St?
  - [Yes, it is leased to the Kulin Museum Group.](#)

President West expressed thanks to Jim Sullivan for his interest and making the effort to join the meeting. He encouraged anyone with questions during the year to please approach Councillors or staff to answer any questions they may have.

## **6. Meeting Closure**

---

There being no further business the President declared the meeting closed at 12.22pm

**Minutes of an Audit & Risk Committee Meeting of Council held in the Council Chambers on Wednesday 15 April 2020 commencing at 1.06pm**

**1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**

Cr West declared the meeting open at 1.06pm and advised that Councillors Bowey & Varone would be in attendance via online link up through Webex.

**2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**

Attendance

|                        |                                     |              |
|------------------------|-------------------------------------|--------------|
| BD West                | President                           | West Ward    |
| G Robins               | Deputy President                    | Town Ward    |
| R Bowey (online link)  | Councillor                          | Town Ward    |
| L Varone (online link) | Councillor                          | East Ward    |
| BP Taylor              | Councillor                          | Central Ward |
| B Smoker               | Councillor                          | West Ward    |
| MS Lucchesi            | Councillor                          | Central Ward |
| JK Noble               | Councillor                          | Town Ward    |
| RD Duckworth           | Councillor                          | West Ward    |
| G Yandle               | Chief Executive Officer             |              |
| C Vandenberg           | Deputy Chief Executive Officer      |              |
| N Thompson             | Executive Support Officer / Minutes |              |
| Judd Hobson            | Manager of Works                    |              |

Apologies

Nil

**3. PUBLIC QUESTION TIME**

**4. APPLICATIONS FOR LEAVE OF ABSENCE**

**5. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

5.1 Meeting 1 April 2020

**6. MATTERS REQUIRING DECISION**

6.1 DLGSC Response Regarding 2018-19 Financial Report

**6 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

**7 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

**8 INFORMATION BULLETIN ITEMS**

**9 DATE AND TIME OF NEXT MEETING**

**10 CLOSURE OF MEETING**

**5. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

5.1 Audit & Risk Committee Meeting 1 April 2020

**A4/0420**

Moved Cr Robins Seconded Cr Smoker that the minutes of the Audit and Risk Committee Meeting held on 1 April 2020 be received.

Carried 9/0

## 6. MATTERS REQUIRING DECISION

### 6.1 DLGSC Response Regarding 2018-19 Financial Report

**RESPONSIBLE OFFICER:** CEO  
**FILE REFERENCE:** 12.05 Audit Return and Review  
**AUTHOR:** CEO  
**STRATEGIC REFERENCE/S:** Corporate Business Plan, Civic Leadership 4.1.1 a; CEO KRA 3.3 Financial Management, 3.5 Integrated Planning  
**DISCLOSURE OF INTEREST:** Nil

**SUMMARY:**

The audit of the 2018/19 Annual Financial Report was finalised by the Office of the Auditor General (OAG) on 30 March 2020. The Annual Report was presented to the audit committee at a special meeting held at 3:00pm Wednesday 1 April 2020. During this meeting a teleconference was held with Kien Neoh (OAG Representative), Leanne Oliver (Byfields Audit Partner) and Vishal Desai (Byfields Audit Manager) The audit opinion described significant adverse trends and matters of non-compliance with the Local Government (Financial Management) Regulations 1996. These matters are discussed in detail below.

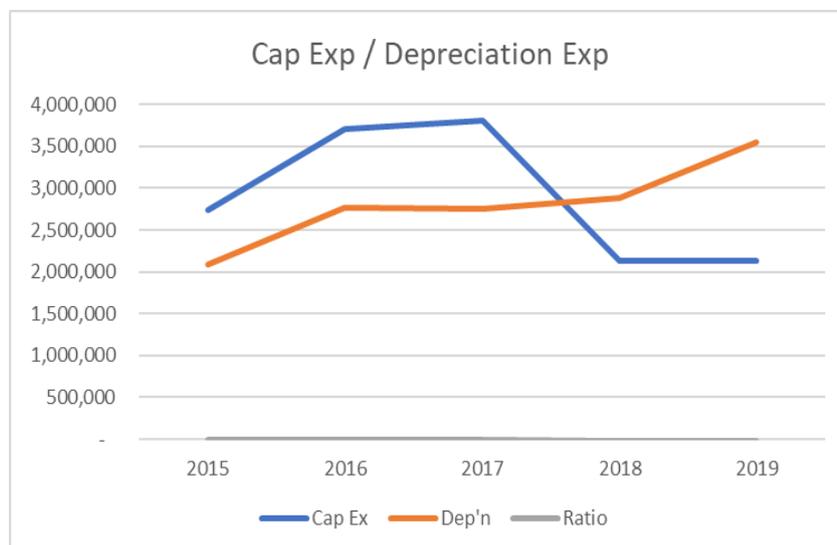
**BACKGROUND & COMMENT:**

Asset Sustainability Ratio

This ratio indicates whether the Shire is renewing or replacing existing nonfinancial assets at the same rate that its overall stock of assets is wearing out. It is calculated by measuring capital expenditure on renewal and replacement of assets relative to the rate of depreciation of assets for the same period. The Department of Local Government, Sport and Cultural Industries (the Department) Standard is met if the ratio can be measured and is 90% (or 0.90). The standard is improving if this ratio is between 90% and 110% (or 0.90 and 1.10).

The following table outlines the Shire of Kulin’s total ‘renewal/replacement’ capital purchases compared to depreciation expense over the last five years. In 2016 and 2017 the Federal Government increased the R2R program funding by double which resulted in the Shire having to spend significantly more on road construction for those years. Regardless of the additional expenditure we would have met the Department’s benchmark of 0.90 in these years. The impact of depreciation in the years following revaluations have negatively impacted this ratio and in particular the increase in depreciation following the infrastructure valuations in 2018.

| Year | Cap Ex    | Dep'n     | Ratio | Comments  |
|------|-----------|-----------|-------|---|
| 2019 | 2,130,098 | 3,555,499 | 0.60  |   |
| 2018 | 2,126,798 | 2,886,530 | 0.74  | Roads revalued, impact on dep'n in subsequent years |
| 2017 | 3,805,848 | 2,749,106 | 1.38  | Double allocation of R2R funding                    |
| 2016 | 3,708,288 | 2,766,130 | 1.34  | Double allocation of R2R funding                    |
| 2015 | 2,745,520 | 2,090,512 | 1.31  | Roads revalued, impact on dep'n in subsequent years |



The Shire's Asset Consumption Ratio over the last three years has been 0.68, 0.70 and 0.68 compared to the Department's standard ratio of 0.50. The Department's Operational Guideline indicates that 'This ratio seeks to highlight the aged condition of a local government's stock of physical assets.' The Shire's ratio result shows that our physical assets are only 32% consumed and therefore you might consider our group of assets to be in relatively good condition. While we are not replenishing the assets (capital expenditure) which we consume (depreciate) during the year the assets are relatively new and in good condition.

Action:

Depreciation expense is based on accounting estimates and, after an increase in valuation in 2015 of \$16m and in 2018 of \$30m, it may indicate that the depreciation rates being used are too high. If depreciation rates were correct you would not expect that after 3 years (2015 -2018) the road valuation could increase by much more than CPI. The large increase could also indicate anomalies in valuation methodology in either the 2013, 2018 or both valuation processes that require further investigation and interrogation. The Asset Management Plan is in the process of being reviewed and in conjunction with this process we will be revaluing all classes of assets. Valuation methodology related to infrastructure and depreciation rates will be scrutinised to ensure accuracy.

#### Operating Surplus Ratio

In the Local Government Operational Guidelines Number 18 the Department described the Operating Surplus Ratio as a financial performance ratio which is a key indicator of a local government's financial sustainability.

The Operating Surplus Ratio is calculated by:

$$\frac{(\text{Operating Revenue}-\text{Operating Expenditure})}{\text{Own Source Revenue}}$$

A positive ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt. A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

Standard:

Basic Standard between 1% and 15% (0.01 and 0.15) Advanced Standard > 15% (>0.15).

Comment:

The depreciation expense posted each year has a significant impact on our operating result and we consistently post a loss based on this expense. As you can see in the table below we were achieving the standard in 2015 prior to the first round of infrastructure valuations impacting depreciation. In order to achieve the basic standard of this ratio we need a profit result equal to or higher than 10% of our own source revenue. The first challenge will be posting a profit result, the second will be achieving a profit level high enough to achieve the minimum standard.

2017/2018

|                         | 2019   | 2018   | 2017   | 2016   | 2015  |
|-------------------------|--------|--------|--------|--------|-------|
| Operating Surplus Ratio | (0.41) | (0.46) | (0.13) | (0.39) | 0.051 |

Action:

During 2019/2020 we are reviewing our Asset Management Plan and our Long Term Financial Plan. In addition to this, and in conjunction with the review of our Asset Management Plan, we will be conducting revaluations on each of the levels of assets. We will do some analysis on appropriate depreciation rates to ensure the rates we are currently using are correct and to ensure that our depreciation isn't overstated.

Further to this, we will apply a higher level of scrutiny to our larger outlays of maintenance type work which we expense during the year. From time to time we make improvements to assets through a maintenance program and these expenditures are considered to be operating in nature rather than capital. When these expenditures are a genuine capital expense they will be moved to the balance sheet rather than expensed through the operating statement. While this additional scrutiny (and any consequent change in expense classification) will have a positive impact on our net result, the impact will be minimal with regards to the Shire achieving the basic standard of this ratio.

#### **STATUTORY ENVIRONMENT:**

Nil

#### **POLICY IMPLICATIONS:**

Nil

**FINANCIAL IMPLICATIONS:**

Nil

**COMMUNITY CONSULTATION:**

Nil

**WORKFORCE IMPLICATIONS:**

Nil

**AUDIT & RISK COMMITTEE RECOMMENDATION**

That the Audit & Risk Committee recommend to Council that they accept the report of significant matters as presented in the Auditor's Report for the 2018/2019 Annual Financial Report and authorising the CEO to prepare a letter to the Minister in response to the findings.

**VOTING REQUIREMENTS:**

Simple Majority.

**A5/0420**

Moved Cr Duckworth Seconded Cr Lucchesi that the Audit & Risk Committee recommend to Council that they accept the report of significant matters as presented in the Auditor's Report for the 2018/2019 Annual Financial Report and authorising the CEO to prepare a letter to the Minister in response to the findings.

Carried 9/0

## **CLOSURE OF MEETING**

There being no further business the meeting was closed at 1.12pm



# Kulin Local Emergency Management Committee

---

Minutes of a Meeting of the Shire of Kulin LEMC held in the Kulin Shire Council Offices on Wednesday 8 April 2020 commencing at 4.00pm.

## 1. Present

---

|                      |                              |
|----------------------|------------------------------|
| Rodney Duckworth     | - Councillor, Shire of Kulin |
| Dave Ball            | - Kulin Police, WAPOL        |
| Jess Smith           | - Kondinin Hospital WACHS    |
| Brendan Sloggett     | - Kulin St John Ambulance    |
| Bev Stanes           | - Kulin District High School |
| Cassi-Dee Vandenberg | - DCEO, Shire of Kulin       |

## 2. Apologies

---

|                |                                     |
|----------------|-------------------------------------|
| Garrick Yandle | - CEO, Shire of Kulin - Chairperson |
|----------------|-------------------------------------|

## 3. Agency Details

---

### WAPOL

- With regard to regional borders police are shifting from educating the public about the rules of the Emergency Management Act to enforcing the rules and issuing fines for those who contravene.
- This Easter holiday will be the focus of the weekend and ensuring the public adhere to the rules and limit their travel around the state and over regional boundaries.
- Infringements of \$1,000 will be issued to anyone not complying with the act – regional travel, closing of premises and mass gatherings

### WACHS

- Testing criteria has changed and now anyone with one of the symptoms ie fever, respiratory illness can be tested for Corona Virus.
- Otherwise business as usual
- People must phone in advance if coming in for testing
- Not a testing clinic so each patient is treated as an ED patient

### St Johns

No new information

### KDHS

- School hasn't closed but parents are encouraged to keep their children at school.
- All staff are on site aside from just 3 categories of staff: those over 70, those over 60 with condition which makes them vulnerable to the illness or aboriginal persons over 50.
- School preparing for what Term 2 will look like and how to determine if students are achieving satisfactory results.
- Prepare for a term 2 closure

### Shire

- Staff rosters have been scaled back where there is no work or capability to work at home.
- Playgrounds have closed
- Increased cleaning on a daily basis
- Outdoor crew – staggered work times, practising physical distancing
- Trying to move to electronic meetings, in particular annual electors

## 4. Meeting Closure

---

There being no further business the meeting closed at 4.35pm.

Next Meeting Wednesday 22 April 2020 at 4pm



# Kulin Local Emergency Management Committee

---

Minutes of a Meeting of the Shire of Kulin LEMC held in the Kulin Shire Council Offices on Wednesday 22 April 2020 commencing at 4.00pm.

## 1. Present

---

|                  |                                     |
|------------------|-------------------------------------|
| Garrick Yandle   | - CEO, Shire of Kulin – Chairperson |
| Marcus Scott     | - Kulin Police, WAPOL               |
| Brendan Sloggett | - Kulin St John Ambulance           |
| Rynelle Smoker   | - Kulin District High School        |

## 2. Apologies

---

|             |                                |
|-------------|--------------------------------|
| Judd Hobson | - Works Manager Shire of Kulin |
| Dave Ball   | - Kulin Police, WAPOL          |
| Jess Smith  | - Kondinin Hospital WACHS      |

## 3. Agency Details

---

### WAPOL

- Measures still in place
- No border relaxation
- Fines still in place

### St Johns

- No specific regional information
- Plenty of PPE

### KDHS

- Term 2
  - staff commence Tuesday 28 April
  - students can return Wednesday 29 April – by choice
  - online learning available
  - increased hygiene & health measures
  - no PPE
  - new Principal Garry Walker

### Shire

- AEM - online
- OCM – in person / online
- Outside staff -
- Admin staff – rotation
- Facilities remain closed

## 4. Meeting Closure

---

There being no further business the meeting closed at 4.20pm.

Next Meeting Wednesday 6 May 2020 at 4pm



# Kulin Local Emergency Management Committee

---

Minutes of a Meeting of the Shire of Kulin LEMC held in the Kulin Shire Council Offices on Wednesday 6 May 2020 commencing at 4.10pm.

## 1. Present

---

|                |                                     |
|----------------|-------------------------------------|
| Garrick Yandle | - CEO, Shire of Kulin – Chairperson |
| Dave Ball      | - Kulin Police, WAPOL               |
| Craig McInnes  | - Kulin Volunteer Fire & Rescue     |
| Jess Smith     | - Kondinin Hospital WACHS           |

## 2. Apologies

---

|                  |                           |
|------------------|---------------------------|
| Rodney Duckworth | - Kulin Shire             |
| Brendan Sloggett | - Kulin St John Ambulance |

*Note: Since last meeting gatherings have been expanded from 2 people to 10 people (as of 27 April)*

## 3. Agency Details

---

### WAPOL

- Concerned about weekend travel for Mothers Day
- Monitoring Kulin DHS drop off and pick up
- Border check point at Lake Grace each day
- Recovery Plan
  - next step will focus on recovery
  - limited until travel restrictions lift

### WACHS

- Testing criteria
- Visiting residents who need to have flu needle
- PPE supplies

### Shire

- Ramping up to normal business
- Awaiting restriction advice before re-opening facilities

## 4. Meeting Closure

---

There being no further business the meeting closed at 4.30pm.

Next Meeting Wednesday 27 May 2020 at 4pm



# ***EFT & Chq Payments***

*0*

**Presented to Council Meeting held  
0 January 1900**

# Shire of Kulin

EFT & Chq Listing for period ended 30 April 2020

| CHQ / EFT No.    | DATE       | DESCRIPTION  | AMOUNT      |
|------------------|------------|--|-------------|
| <b>TRIP</b>      |            |  |             |
| 257              | 03/04/2020 | MELINA MCBOW   | \$2,800.00  |
|                  |            | Refund Request from Trip Account                     |             |
| <b>TRUST</b>     |            |  |             |
| 435              | 03/04/2020 | MEAGHAN BERRIGAN                                     | \$800.00    |
|                  |            | Housing Bond Refund, Unit 2 Ellson Street            |             |
| 436              | 09/04/2020 | MICHELLE TYSON                                       | \$800.00    |
|                  |            | Housing Bond Refund, Unit 2 Johnston Street          |             |
| 437              | 09/04/2020 | GARRETT'S HANDYMAN & CLEANING SERVICES               | \$297.00    |
|                  |            | Carpet Cleaning 38 Day Street                        |             |
| 438              | 15/04/2020 | CATHY HOWARD   | \$800.00    |
|                  |            | Housing Bond Refund, Unit 6 Kulinda Village          |             |
| 439              | 28/04/2020 | ALAN PITTS   | \$403.00    |
|                  |            | Balance Owing Housing Bond Refund, 38 Day Street     |             |
| 440              | 28/04/2020 | SHIRE OF KULIN                                       | \$100.00    |
|                  |            | Cleaning Cost, 38 Day Street                         |             |
| <b>MUNICIPAL</b> |            |  |             |
| EFT16413         | 09/04/2020 | AVON WASTE   | \$13,790.88 |
|                  |            | Refuse Collection March 2020                         |             |
| EFT16414         | 09/04/2020 | AIR LIQUIDE WA                                       | \$21.70     |
|                  |            | Cylinder Rent  |             |
| EFT16415         | 09/04/2020 | ALLIED PICKFORDS                                     | \$2,541.00  |
|                  |            | Removal Expense, Cathy Howard                        |             |
| EFT16416         | 09/04/2020 | ACRES OF TASTE                                       | \$964.15    |
|                  |            | Catering, Council & ROEROC Meetings                  |             |
| EFT16417         | 09/04/2020 | BOC GASES  | \$45.91     |
|                  |            | Cylinder Rent  |             |
| EFT16418         | 09/04/2020 | BEST OFFICE SYSTEMS                                  | \$2,126.59  |
|                  |            | Printing Charges                                     |             |
| EFT16419         | 09/04/2020 | BLACKWOODS   | \$64.90     |
|                  |            | Depot Supplies                                       |             |
| EFT16420         | 09/04/2020 | COUNTRY WIDE FRIDGE LINES PTY TLD                    | \$124.97    |
|                  |            | Freight on Bar Purchase                              |             |
| EFT16421         | 09/04/2020 | COURIER AUSTRALIA                                    | \$25.41     |
|                  |            | Freight  |             |
| EFT16422         | 09/04/2020 | C R INDUSTRIES                                       | \$530.00    |
|                  |            | Parts  |             |
| EFT16423         | 09/04/2020 | CLEANAWAY DANIELS SERVICES PTY LTD                   | \$95.07     |
|                  |            | Waste Sharp Removal                                  |             |
| EFT16424         | 09/04/2020 | GREAT SOUTHERN FUEL SUPPLIES                         | \$2.75      |
|                  |            | BP Card Replacement Fee                              |             |
| EFT16425         | 09/04/2020 | KULIN HARDWARE & RURAL                               | \$7,269.29  |
|                  |            | Various Depot, Buildings & Road Maintenance Supplies |             |
| EFT16426         | 09/04/2020 | KULIN IGA  | \$1,248.90  |
|                  |            | Camp Kulin Catering Supplies March 2020              |             |
| EFT16427         | 09/04/2020 | KULIN LIBRARY, POST OFFICE AND MAIL                  | \$1,323.30  |
|                  |            | Library Service Fee March 2020                       |             |
| EFT16428         | 09/04/2020 | LOCAL GOVERNMENT SUPERVISORS ASS OF WA INC           | \$55.00     |
|                  |            | LGSA Membership, Grant Jenks                         |             |
| EFT16429         | 09/04/2020 | NUTRIEN AG SOLUTIONS LIMITED                         | \$510.16    |
|                  |            | Chemical   |             |
| EFT16430         | 09/04/2020 | MULLAN ELECTRICAL PTY LTD                            | \$367.68    |
|                  |            | Replace HWS Element, Child Care Centre               |             |
| EFT16431         | 09/04/2020 | NARROGIN TOYOTA                                      | \$375.14    |
|                  |            | Parts  |             |
| EFT16432         | 09/04/2020 | IXOM OPERATIONS PTY LTD                              | \$141.85    |
|                  |            | Chlorine Cylinders Service Fee                       |             |
| EFT16433         | 09/04/2020 | SHIRE OF KONDININ                                    | \$6,842.03  |
|                  |            | Hire of Water Truck                                  |             |

# Shire of Kulin

EFT & Chq Listing for period ended 30 April 2020

| CHQ / EFT No. | DATE       | DESCRIPTION   | AMOUNT       |
|---------------|------------|---|--------------|
| EFT16434      | 09/04/2020 | SIGMA CHEMICALS<br>Chemical   | \$214.39     |
| EFT16435      | 09/04/2020 | SWAN BREWERY COMPANY PTY LTD<br>Bar Purchase  | \$1,246.52   |
| EFT16436      | 09/04/2020 | SPYKER BUSINESS SOLUTIONS<br>IT Support March 2020                                  | \$2,983.04   |
| EFT16437      | 09/04/2020 | TRUCK CENTRE (WA) PTY LTD<br>Parts  | \$101.54     |
| EFT16438      | 09/04/2020 | TAMORA PLUMBING AND GAS<br>Camera Hire, Labour Aquatic Centre & Plumbing 17 Mclnnes | \$2,035.00   |
| EFT16439      | 09/04/2020 | OFFICEWORKS BUSINESS DIRECT<br>Stationery   | \$342.67     |
| EFT16440      | 09/04/2020 | CASSI-DEE VANDENBERG<br>Reimbursement, Staff Uniforms                               | \$440.00     |
| EFT16441      | 09/04/2020 | WICKEPIN MOTORS<br>Insurance Excess, Toyota Prado                                   | \$1,000.00   |
| EFT16442      | 09/04/2020 | SYNERGY<br>Street Lights & Information Bay Lighting                                 | \$1,992.14   |
| EFT16443      | 09/04/2020 | WESTRAC PTY LTD<br>2019 Caterpillar 140 Motor Grader                                | \$295,601.61 |
| EFT16444      | 09/04/2020 | PROTEKT AUSTRALIA, CENTRAL SOUTH EAST<br>Various Buildings, Spider Treatment        | \$1,540.00   |
| EFT16445      | 09/04/2020 | WATERMAN IRRIGATION AUSTRALIA<br>Standpipe Router Upgrades, Progress Payment NO. 4  | \$2,769.84   |
| EFT16446      | 09/04/2020 | WA DISTRIBUTORS PTY LTD<br>Cleaning Supplies  | \$865.45     |
| EFT16448      | 09/04/2020 | CHILD SUPPORT AGENCY<br>Payroll Deductions  | \$219.82     |
| EFT16449      | 09/04/2020 | KULIN SOCIAL CLUB<br>Payroll Deductions   | \$200.00     |
| EFT16450      | 09/04/2020 | KULIN SHIRE TRIP FUND<br>Payroll Deductions   | \$1,270.00   |
| EFT16451      | 09/04/2020 | KULIN SHIRE TRUST FUND<br>Payroll Deductions  | \$715.00     |
| EFT16452      | 21/04/2020 | OIL TECH FUEL<br>Distillate & Unleaded Fuel   | \$40,261.78  |
| EFT16453      | 21/04/2020 | SYNERGY<br>Electricity  | \$5,326.14   |
| EFT16454      | 22/04/2020 | COOK INDUSTRIAL MINERALS PTY LTD<br>Parts   | \$515.35     |
| EFT16455      | 24/04/2020 | ONEMUSIC AUSTRALIA<br>FRAC, Public Performance Licence May/June 2020                | \$58.33      |
| EFT16456      | 24/04/2020 | CHILD SUPPORT AGENCY<br>Payroll Deductions  | \$93.14      |
| EFT16457      | 24/04/2020 | BLACKWOODS<br>Depot Supplies, Hand Cleaner  | \$136.75     |
| EFT16458      | 24/04/2020 | COURIER AUSTRALIA<br>Freight  | \$170.72     |
| EFT16459      | 24/04/2020 | GANGELLS AGSOLUTIONS<br>Various Depot, Buildings & Road Maintenance Supplies        | \$4,171.15   |
| EFT16460      | 24/04/2020 | KULIN COMMUNITY HUB PTY LTD<br>Catering, Council Meeting April 2020                 | \$221.00     |
| EFT16461      | 24/04/2020 | KULIN IGA<br>Freebairn Catering Supplies March 2020                                 | \$278.81     |
| EFT16462      | 24/04/2020 | LAKE GRACE TRANSPORT<br>Freight   | \$61.60      |
| EFT16463      | 24/04/2020 | NEU-TECH AUTO ELECTRICS<br>Parts  | \$147.02     |
| EFT16464      | 24/04/2020 | NEWDEGATE STOCK & TRADING CO<br>Distillate, Holt Rock Depot                         | \$8,269.83   |
| EFT16465      | 24/04/2020 | SYRED MECHANICAL SERVICES<br>Parts & Repairs  | \$418.00     |

# Shire of Kulin

EFT & Chq Listing for period ended 30 April 2020

| CHQ / EFT No. | DATE       | DESCRIPTION  | AMOUNT       |
|---------------|------------|--|--------------|
| EFT16466      | 24/04/2020 | WA CONTRACT RANGER SERVICES<br>Ranger Service  | \$561.00     |
| EFT16467      | 24/04/2020 | WA DISTRIBUTORS PTY LTD<br>Cleaning Supplies   | \$479.35     |
| EFT16468      | 24/04/2020 | BYFIELDS BUSINESS ADVISERS<br>Audit, Roads to Recovery   | \$990.00     |
| EFT16469      | 24/04/2020 | CUTTING EDGES PTY LTD<br>Parts   | \$1,232.25   |
| EFT16470      | 24/04/2020 | COUNTRY PAINT SUPPLIES PTY LTD<br>Paint  | \$477.39     |
| EFT16471      | 24/04/2020 | CORSIGN (WA) PYT LTD<br>Signage  | \$1,896.40   |
| EFT16472      | 24/04/2020 | LANDGATE<br>DLI Invoices   | \$131.00     |
| EFT16473      | 24/04/2020 | DENARO NOMINEES<br>Construction of Pingaring Dam, 22600 Cubic Meters                                 | \$72,336.00  |
| EFT16474      | 24/04/2020 | JR & A HERSEY PTY LTD<br>Depot Supplies  | \$408.60     |
| EFT16475      | 24/04/2020 | SOUTH WEST ISUZU<br>Parts  | \$328.87     |
| EFT16476      | 24/04/2020 | LEARNING DISCOVERY<br>Child Care, Picture Story Books  | \$42.00      |
| EFT16477      | 24/04/2020 | LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA<br>Webinars Registration Judd Hobson, Project Management | \$330.00     |
| EFT16478      | 24/04/2020 | MERREDIN TELEPHONE SERVICES<br>Aquatic Centre, Investigate Fault on Line                             | \$437.47     |
| EFT16479      | 24/04/2020 | MODERN TEACHING AIDS PTY LTD<br>Child Care, Various Art & Craft Supplies                             | \$454.25     |
| EFT16480      | 24/04/2020 | NARROGIN GLASS QUICKFIT WINDSCREENS<br>BGC Window Carriage & Roller, 3 Bull Street                   | \$69.60      |
| EFT16481      | 24/04/2020 | NARROGIN STIHL<br>Parts  | \$70.75      |
| EFT16482      | 24/04/2020 | SHIRE OF KONDININ<br>Share of Medical Facilities July/December 2019                                  | \$14,460.52  |
| EFT16483      | 24/04/2020 | SHIRE OF CORRIGIN<br>ROEEHO ROE Regional Environmental Health Services                               | \$15,732.27  |
| EFT16484      | 24/04/2020 | SIGMA CHEMICALS<br>Aquatic Centre, Silicone Underwater Gold Seals                                    | \$63.76      |
| EFT16485      | 24/04/2020 | TAMORA PLUMBING AND GAS<br>Repair Gas Leak & Clear Blocked Shower , 19 McInnes St                    | \$1,007.27   |
| EFT16486      | 24/04/2020 | OFFICEWORKS BUSINESS DIRECT<br>Stationery  | \$174.13     |
| EFT16487      | 24/04/2020 | WESTRAC PTY LTD<br>Parts   | \$936.27     |
| EFT16488      | 24/04/2020 | WESTERN STABILISERS PTY LTD<br>Wet Mixing, Cement Stabilisation & Combined/ Mobilisation             | \$37,829.44  |
| EFT16489      | 24/04/2020 | GARRICK YANDLE<br>Reimbursement, Fuel Purchase   | \$140.00     |
| EFT16490      | 28/04/2020 | CHILD SUPPORT AGENCY<br>Payroll Deductions   | \$219.82     |
| EFT16491      | 28/04/2020 | KULIN SOCIAL CLUB<br>Payroll Deductions  | \$200.00     |
| EFT16492      | 28/04/2020 | KULIN SHIRE TRIP FUND<br>Payroll Deductions  | \$1,270.00   |
| EFT16493      | 28/04/2020 | KULIN SHIRE TRUST FUND<br>Payroll Deductions   | \$715.00     |
| EFT16494      | 28/04/2020 | AUSTRALIAN TAXATION OFFICE<br>BAS Statements Dec 2019 & February 2020                                | \$136,124.00 |
| 37227         | 08/04/2020 | TELSTRA<br>ADSL Service  | \$63.96      |
| 37228         | 08/04/2020 | WATER CORPORATION<br>Water Usage & Rates   | \$5,924.95   |

# Shire of Kulin

EFT & Chq Listing for period ended 30 April 2020

| CHQ / EFT No. | DATE       | DESCRIPTION   | AMOUNT      |
|---------------|------------|---|-------------|
| 37229         | 21/04/2020 | TELSTRA<br>Phone Usage & Equipment Hire                                       | \$1,725.36  |
| 37230         | 24/04/2020 | DENIS BRANDIS<br>Reimbursement, Parts Purchase                                | \$81.31     |
| DD7287.1      | 05/04/2020 | WA LOCAL GOVT SUPERANNUATION PLAN<br>Superannuation Contribution              | \$10,264.48 |
| DD7287.2      | 05/04/2020 | COLONIAL FIRST STATE FIRST CHOICE WHOLESALE<br>Superannuation Contribution    | \$808.66    |
| DD7287.3      | 05/04/2020 | BENDIGO SUPERANNUATION PLAN<br>Superannuation Contribution                    | \$326.23    |
| DD7287.4      | 05/04/2020 | AUSTRALIAN SUPERANNUATION<br>Superannuation Contribution                      | \$555.11    |
| DD7287.5      | 05/04/2020 | ANZ SMART CHOICE SUPER<br>Superannuation Contribution                         | \$84.76     |
| DD7287.6      | 05/04/2020 | AMP<br>Superannuation Contribution  | \$396.05    |
| DD7287.7      | 05/04/2020 | PRIME SUPERANNUATION<br>Superannuation Contribution                           | \$432.81    |
| DD7287.8      | 05/04/2020 | MLC MASTERKEY SUPERANNUATION<br>Superannuation Contribution                   | \$183.35    |
| DD7287.9      | 05/04/2020 | REST SUPERANNUATION<br>Superannuation Contribution                            | \$287.68    |
| DD7287.10     | 05/04/2020 | THE PIPA SELF MANAGED SUPER FUND<br>Superannuation Contribution               | \$186.74    |
| DD7306.1      | 19/04/2020 | WA LOCAL GOVT SUPERANNUATION PLAN<br>Superannuation Contribution              | \$11,160.67 |
| DD7306.2      | 19/04/2020 | BENDIGO SUPERANNUATION PLAN<br>Superannuation Contribution                    | \$326.23    |
| DD7306.3      | 19/04/2020 | AUSTRALIAN SUPERANNUATION<br>Superannuation Contribution                      | \$367.69    |
| DD7306.4      | 19/04/2020 | PRIME SUPERANNUATION<br>Superannuation Contribution                           | \$404.02    |
| DD7306.5      | 19/04/2020 | MLC MASTERKEY SUPERANNUATION<br>Superannuation Contribution                   | \$183.35    |
| DD7306.6      | 19/04/2020 | REST SUPERANNUATION<br>Superannuation Contribution                            | \$246.01    |
| DD7306.7      | 19/04/2020 | THE PIPA SELF MANAGED SUPER FUND<br>Superannuation Contribution               | \$186.75    |
| DD7306.8      | 19/04/2020 | COLONIAL FIRST STATE FIRST CHOICE WHOLESALE<br>Superannuation Contribution    | \$808.66    |
| DD7312.1      | 01/04/2020 | BENDIGO BANK<br>Bank Charges  | \$7.84      |
| DD7312.2      | 09/04/2020 | CARLTON UNITED BREWERIES PTY LTD<br>Bar Purchase                              | \$735.30    |
| DD7312.3      | 15/04/2020 | AUSTRALIAN LIQUOR MARKETERS PTY LTD - METCASH<br>Bar Purchase                 | \$1,346.91  |
| DD7312.4      | 20/04/2020 | WESTNET INTERNET SERVICES<br>Westnet Service                                  | \$109.90    |
| DD7312.5      | 21/04/2020 | BENDIGO BANK<br>Bar Purchase  | \$0.30      |
| DD7312.6      | 22/04/2020 | BENDIGO BANK<br>Bar Purchase  | \$7.50      |
| DD7312.7      | 24/04/2020 | BENDIGO BANK<br>Bar Purchase  | \$5.25      |
| DD7312.8      | 28/04/2020 | SYNERGY<br>Electricity  | \$787.41    |
| DD7312.9      | 28/04/2020 | BENDIGO BANK<br>Bank Charges  | \$0.75      |
| DD7312.10     | 01/04/2020 | FIRST DATA MERCHANT SOLUTIONS AUSTRALIA PTY LTD<br>Fuel Facility Bank Charges | \$398.22    |
| DD7312.11     | 01/04/2020 | WESTNET INTERNET SERVICES<br>Westnet Service                                  | \$179.90    |

# Shire of Kulin

EFT & Chq Listing for period ended 30 April 2020

| CHQ / EFT No.  | DATE       | DESCRIPTION     | AMOUNT              |
|--|------------|-----------------|---------------------|
| DD7312.12  | 02/04/2020 | BENDIGO BANK    | \$141.14            |
|  |            | Bank Charges    |                     |
| DD7312.13  | 03/04/2020 | BENDIGO BANK    | \$0.30              |
|  |            | Bank Charges    |                     |
| DD7312.14  | 08/04/2020 | BENDIGO BANK    | \$8.10              |
|  |            | Bank Charges    |                     |
| DD7312.15  | 09/04/2020 | BENDIGO BANK    | \$5.70              |
|  |            | Bank Charges    |                     |
| 5830496  | 8/04/2020  | BULK PAYMENT    | \$61,662.21         |
|  |            | Payroll Payment |                     |
| 5851935  | 22/04/2020 | BULK PAYMENT    | \$57,759.15         |
|  |            | Payroll Payment |                     |
| <b>Sub-total: EFT &amp; Chq Payments</b>             |            |                 | <b>\$865,411.44</b> |
| <b>TOTAL PAYMENTS FOR MONTH ENDING 30 April 2020</b> |            |                 | <b>\$865,411.44</b> |



## **Shire of Kulin**

### **MONTHLY FINANCIAL REPORT**

**For the period ended 30 April 2020**

**Presented to Ordinary Council Meeting**

#### **TABLE OF CONTENTS**

Statement of Financial Activity

Statement of Equity

Statement of Operating

Statement of Capital

Note 1 Graphical Representation

Note 2 Cash & Investments

Note 3 Major Variances

Note 4 Budget Amendments

Note 5 Receivables

Note 6 Grants and Contributions

Note 7 Trust

Note 8 Ratios

**LOCAL GOVERNMENT ACT 1995**

**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

**Shire of Kulin**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the period ended 30 April 2020**

|   | Annual Budget    | YTD Budget       | YTD Actual       | Var.             | Var.     |   |
|---|------------------|------------------|------------------|------------------|----------|---|
|   | \$               | \$               | \$               | \$               | %        |   |
| <b>Operating Revenues</b>               |                  |                  |                  |                  |          |   |
| General Purpose Funding                 | 1,149,894        | 853,650          | 783,970          | (69,680)         | (8.89%)  |   |
| Governance                              | 16,970           | 14,130           | 55,657           | 41,527           | 74.61%   | ▲ |
| Law, Order and Public Safety            | 33,400           | 26,390           | 34,028           | 7,638            | 22.45%   | ▲ |
| Health                                  | 0                | 0                | 628              | 628              | 100.00%  |   |
| Education and Welfare                   | 240,485          | 182,880          | 202,624          | 19,744           | 9.74%    |   |
| Housing                                 | 94,264           | 78,540           | 84,040           | 5,500            | 6.54%    |   |
| Community Amenities                     | 100,224          | 99,014           | 96,050           | (2,964)          | (3.09%)  |   |
| Recreation and Culture                  | 213,330          | 178,717          | 157,393          | (21,324)         | (13.55%) | ▼ |
| Transport                               | 1,080,838        | 826,610          | 958,653          | 132,043          | 13.77%   | ▲ |
| Economic Services                       | 1,240,000        | 1,029,070        | 1,083,606        | 54,536           | 5.03%    |   |
| Other Property and Services             | 104,864          | 83,200           | 189,580          | 106,380          | 56.11%   | ▲ |
| <b>Total (Excluding Rates)</b>          | <b>4,274,270</b> | <b>3,372,201</b> | <b>3,646,228</b> | <b>274,028</b>   |          |   |
| <b>Operating Expense</b>                |                  |                  |                  |                  |          |   |
| General Purpose Funding                 | 74,717           | 55,000           | 64,252           | (9,252)          | (14.40%) | ▲ |
| Governance                              | 212,641          | 166,496          | 183,583          | (17,087)         | (9.31%)  |   |
| Law, Order and Public Safety            | 144,535          | 77,050           | 98,401           | (21,351)         | (21.70%) | ▲ |
| Health                                  | 121,926          | 98,110           | 70,935           | 27,175           | 38.31%   | ▼ |
| Education and Welfare                   | 294,124          | 244,970          | 238,477          | 6,493            | 2.72%    |   |
| Housing                                 | 209,584          | 174,570          | 153,064          | 21,506           | 14.05%   | ▼ |
| Community Amenities                     | 331,611          | 267,880          | 246,500          | 21,380           | 8.67%    |   |
| Recreation and Culture                  | 1,267,480        | 1,071,751        | 970,292          | 101,459          | 10.46%   | ▼ |
| Transport                               | 4,582,213        | 3,819,670        | 3,243,510        | 576,160          | 17.76%   | ▼ |
| Economic Services                       | 1,488,230        | 1,241,990        | 1,285,871        | (43,881)         | (3.41%)  |   |
| Other Property and Services             | 148,366          | 145,733          | 356,325          | (210,592)        | (59.10%) | ▲ |
| <b>Total</b>                            | <b>8,875,425</b> | <b>7,363,220</b> | <b>6,911,209</b> | <b>452,011</b>   |          |   |
| <b>Funding Balance Adjustment</b>       |                  |                  |                  |                  |          |   |
| Add back Depreciation                   | 3,800,291        | 3,108,510        | 3,028,822        | (79,688)         | (2.63%)  |   |
| Adjust (Profit)/Loss on Asset Disposal  | 54,554           | 0                | 673              | 673              | 100.00%  |   |
| <b>Net Operating</b>                    | <b>(746,310)</b> | <b>(882,509)</b> | <b>(235,487)</b> | <b>647,023</b>   |          |   |
| <b>Capital Revenues</b>                 |                  |                  |                  |                  |          |   |
| Proceeds From Sale of Assets            | 245,000          | 0                | 135,500          | 0                |          |   |
| Transfer from Reserves                  | 405,000          | 85,000           | 330,000          | (245,000)        | 74.24%   |   |
| <b>Total</b>                            | <b>650,000</b>   | <b>85,000</b>    | <b>465,500</b>   | <b>(245,000)</b> |          |   |
| <b>Capital Expenses</b>                 |                  |                  |                  |                  |          |   |
| Land Held for Resale                    | 0                | 0                | 0                | 0                |          |   |
| Land and Buildings                      | 702,526          | 632,447          | 281,330          | 351,117          | 124.81%  | ▲ |
| Plant and Equipment                     | 841,000          | 700,830          | 436,860          | 263,970          | 60.42%   | ▼ |
| Furniture and Equipment                 | 96,800           | 80,650           | 140,962          | (60,312)         | (42.79%) | ▲ |
| Infrastructure Assets - Roads           | 1,567,030        | 1,305,800        | 1,323,610        | (17,810)         | (1.35%)  |   |
| Infrastructure Assets - Other           | 251,851          | 209,840          | 114,053          | 95,787           | 83.98%   | ▼ |
| Purchase of Investments                 | 0                | 0                | 0                | 0                |          |   |
| Repayment of Debentures                 | 87,804           | 43,902           | 43,569           | 333              | 0.77%    |   |
| Advances to Community Groups            | 0                | 0                | 0                | 0                |          |   |
| Transfer to Reserves                    | 55,594           | 28,169           | 24,008           | 4,161            | 17.33%   |   |
| <b>Total</b>                            | <b>3,602,605</b> | <b>3,001,638</b> | <b>2,364,393</b> | <b>637,245</b>   |          |   |
| <b>Net Capital</b>                      | <b>2,952,605</b> | <b>2,916,638</b> | <b>1,898,893</b> | <b>392,245</b>   |          |   |
| <b>Total Net Operating + Capital</b>    | <b>3,698,915</b> | <b>3,799,147</b> | <b>2,134,379</b> | <b>1,039,268</b> |          |   |
| Rate Revenue                            | 2,019,169        | 2,018,828        | 2,012,229        | (6,599)          | (0.33%)  |   |
| Opening Funding Surplus(Deficit)        | 1,755,589        | 1,528,224        | 1,761,703        | 233,479          | 13.25%   | ▲ |
| <b>Closing Funding Surplus(Deficit)</b> | <b>75,843</b>    | <b>(252,095)</b> | <b>1,639,553</b> | <b>1,266,148</b> |          |   |

**Shire of Kulin**  
**STATEMENT OF EQUITY**  
For the period ended 30 April 2020

| COA     | Description   | Balance<br>\$    | YTD Actual<br>\$ | Total Actual<br>\$ |
|---------|---|------------------|------------------|--------------------|
|         | <b>CURRENT ASSETS</b>   |                  |                  |                    |
|         | <b>Cash at Bank</b>   |                  |                  |                    |
| 0A01101 | CASH AT BANK  | 801,141          | (321,415)        | 479,727            |
| 0A01102 | PETTY CASH FLOAT  | 500              | 0                | 500                |
| 0A01103 | TILL FLOAT  | 3,100            | 0                | 3,100              |
| 0A01108 | CASH AT BANK - FREEBAIRN CLUB                                 | 9,398            | (11,014)         | (1,615)            |
| 0A01116 | MUNICIPAL INVESTMENTS   | 1,332,651        | (90,320)         | 1,242,331          |
|         | <b>Sub-total Cash at Bank</b>                                 | <b>2,146,791</b> | <b>(422,749)</b> | <b>1,724,043</b>   |
|         | <b>Cash at Bank Reserves &amp; Restricted Funds</b>           |                  |                  |                    |
| 0A01105 | FREEBAIRN SPORTSPERSON SCHOLARSHIP RESERVE                    | 12,430           | 1,107            | 13,537             |
| 0A01107 | FREEBAIRN RECREATION CENTRE RESERVE                           | 239,075          | (23,147)         | 215,928            |
| 0A01112 | PLANT RESERVE   | 390,779          | 4,645            | 395,424            |
| 0A01113 | LSL & AL RESERVE  | 252,213          | 4,588            | 256,802            |
| 0A01114 | BUILDING RESERVE  | 500,549          | (254,108)        | 246,441            |
| 0A01117 | ADMIN EQUIPMENT RESERVE                                       | 75,262           | 886              | 76,148             |
| 0A01118 | NATURAL DISASTER RESERVE                                      | 141,448          | 0                | 141,448            |
| 0A01119 | JOINT VENTURE HOUSING RESERVE                                 | 75,156           | 302              | 75,458             |
| 0A01123 | FRC SURFACE & EQUIP REPLACEMENT RESERVE                       | 181,533          | (42,834)         | 138,699            |
| 0A01125 | TOWN PLANNING RESERVE   | 0                | 583              | 583                |
| 0A01132 | CAMP KULIN RESERVE  | 8                | 0                | 8                  |
| 0A01133 | MEDICAL SERVICES RESERVE                                      | 103,111          | 1,214            | 104,324            |
| 0A01134 | FUEL FACILITY RESERVE   | 65,613           | 772              | 66,385             |
| 0A01135 | ROAD REPLACEMENT RESERVE                                      | 2,450            | 0                | 2,450              |
|         | <b>Sub-total Cash at Bank Reserves &amp; Restricted Funds</b> | <b>2,039,627</b> | <b>(307,978)</b> | <b>1,733,634</b>   |
|         | <b>Sundry Debtors</b>   |                  |                  |                    |
| 0A01120 | SUNDRY DEBTORS  | 134,304          | 176,558          | 310,861            |
| 0A01150 | PENSIONER REBATES ALLOWED                                     | 0                | 100              | 100                |
|         | <b>Sub-total Sundry Debtors</b>                               | <b>134,304</b>   | <b>176,658</b>   | <b>310,961</b>     |
|         | <b>Sundry Debtors - Rates</b>                                 |                  |                  |                    |
| 0A01121 | SUNDRY DEBTORS - RATES  | 65,740           | 8,757            | 74,498             |
| 0A01126 | Provision for Doubtful Debts - Rates                          | 0                | 0                | 0                  |
|         | <b>Sub-total Sundry Debtors - Rates</b>                       | <b>65,740</b>    | <b>8,757</b>     | <b>74,498</b>      |
|         | <b>Prepaid Assets</b>   |                  |                  |                    |
| 0A01130 | PREPAID ASSETS  | 0                | 0                | 0                  |
|         | <b>Sub-total Prepaid Assets</b>                               | <b>0</b>         | <b>0</b>         | <b>0</b>           |
|         | <b>Stock on hand</b>  |                  |                  |                    |
| 0A01190 | STOCK ON HAND DISTILLATE                                      | 11,155           | (5,491)          | 5,664              |
| 0A01191 | STOCK ON HAND FREEBAIRN                                       | 10,326           | 0                | 10,326             |
| 0A01193 | STOCK ON HAND ULP   | 10,282           | (6,304)          | 3,978              |
| 0A01192 | STOCK RECEIVED CONTROL  | (0)              | 0                | 0                  |
|         | <b>Sub-total Stock on hand</b>                                | <b>31,763</b>    | <b>(11,795)</b>  | <b>19,968</b>      |
|         | <b>TOTAL CURRENT ASSETS</b>                                   | <b>4,418,225</b> | <b>(557,107)</b> | <b>3,863,104</b>   |
| 0L01215 | SUNDRY CREDITORS  | (160,619)        | 45,632           | (114,988)          |
|         | <b>Sub-total Sundry Creditors</b>                             | <b>(160,619)</b> | <b>45,632</b>    | <b>(114,988)</b>   |
|         | <b>Accruals</b>   |                  |                  |                    |
| 0L01220 | ANNUAL LEAVE ACCRUAL  | (177,814)        | 0                | (177,814)          |
| 0L01213 | GENERAL CLEARING ACCOUNT                                      | (786)            | 122              | (664)              |
| 0L01222 | PAYROLL SUSPENSE ACCOUNT                                      | (89,746)         | 89,746           | 0                  |
|         | <b>Sub-total Accruals</b>                                     | <b>(268,346)</b> | <b>89,868</b>    | <b>(178,478)</b>   |

## STATEMENT OF OPERATING

| COA     | Description  | Balance<br>\$     | YTD Actual<br>\$ | Total Actual<br>\$ |
|---------|--|-------------------|------------------|--------------------|
|         | <b>LSL - Current</b>                               |                   |                  |                    |
| 0L01221 | LSL ACCRUAL - CURRENT                              | (173,413)         | 0                | (173,413)          |
|         | <b>Sub-total LSL - Current</b>                     | <b>(173,413)</b>  | <b>0</b>         | <b>(173,413)</b>   |
|         | <b>GST Clearing Account</b>                        |                   |                  |                    |
| 0A01140 | GST PAID CLEARING ACCOUNT                          | 77,208            | 18,930           | 96,138             |
| 0L01202 | TAXATION CLEARING ACCOUNT                          | (61,880)          | (24,802)         | (86,682)           |
| 0L01210 | GST COLLECTED CLEARING ACCOUNT                     | (33,452)          | 2,259            | (31,193)           |
| 0A01141 | FUEL TAX REBATE RECEIVABLE                         | 5,003             | (5,003)          | 0                  |
| 0L01211 | FBT SUSPENSE ACCOUNT                               | (2,256)           | 2,256            | 0                  |
|         | <b>Sub-total: GST Clearing Account</b>             | <b>(15,377)</b>   | <b>(6,361)</b>   | <b>(21,737)</b>    |
|         | <b>Loan Commitment - Current</b>                   |                   |                  |                    |
| 0L01217 | LOAN LIABILITY-CURRENT                             | (87,267)          | 0                | (87,267)           |
| E091110 | PRINCIPAL ON LOANS 55 & 58                         | 0                 | 43,569           | 43,569             |
|         | <b>Sub-total: Loan Commitment - Current</b>        | <b>(87,267)</b>   | <b>43,569</b>    | <b>(43,698)</b>    |
|         | <b>ESL Collection</b>                              |                   |                  |                    |
| 0L01230 | ESL LEVIED   | 919               | (2,186)          | (1,267)            |
| 0L01231 | ESL CONTROL ACCOUNT                                | 3,068             | 644              | 3,712              |
| 0L01232 | ESL PENSIONER REBATE                               | 0                 | 21               | 21                 |
|         | <b>Sub-total: ESL Collection</b>                   | <b>3,987</b>      | <b>(1,521)</b>   | <b>2,466</b>       |
|         | <b>Rates Paid in Advance</b>                       |                   |                  |                    |
| 0L01223 | EXCESS RATE RECEIPTS                               | (3,169)           | (598)            | (3,767)            |
| 0L01224 | RATE REFUND SUSPENSE ACCOUNT                       | 42                | (42)             | 0                  |
|         | <b>Sub-total: Rates Paid in Advance</b>            | <b>(3,127)</b>    | <b>(640)</b>     | <b>(3,767)</b>     |
|         | <b>TOTAL CURRENT LIABILITIES</b>                   | <b>(704,162)</b>  | <b>170,547</b>   | <b>(533,615)</b>   |
|         | <b>NET CURRENT ASSETS</b>                          | <b>3,714,063</b>  | <b>(386,560)</b> | <b>3,329,489</b>   |
|         | <b>NON-CURRENT ASSETS</b>                          |                   |                  |                    |
|         | <b>Work in Process</b>                             |                   |                  |                    |
| E132500 | HOSTEL CAPITAL                                     | 0                 | 44,395           | 44,395             |
| E132600 | CARAVAN PARK CAPITAL                               | 0                 | 53,205           | 53,205             |
|         | <b>Sub-total Work in Process</b>                   | <b>0</b>          | <b>97,600</b>    | <b>97,600</b>      |
|         | <b>Land &amp; Buildings</b>                        |                   |                  |                    |
| 0A01510 | Land & Buildings                                   | 22,973,031        | 0                | 22,973,031         |
| 0A01511 | Accumulated Dep'N Land & Buildings                 | (865,170)         | (380,266)        | (1,245,436)        |
| 0A01590 | Land for Resale                                    | 1,491,000         | 0                | 1,491,000          |
| E091103 | Accumulated Dep'N Land & Buildings                 | 0                 | 177,377          | 177,377            |
| E042000 | Accumulated Dep'N Land & Buildings                 | 0                 | 2,273            | 2,273              |
| E113905 | Freebairn Rec Centre Capital L & B                 | 0                 | 47,900           | 47,900             |
| E122220 | Kulin Depot Upgrade                                | 0                 | 475              | 475                |
|         | <b>Sub-total Land &amp; Buildings</b>              | <b>23,598,861</b> | <b>(152,242)</b> | <b>23,446,620</b>  |
|         | <b>Construction other than Buildings</b>           |                   |                  |                    |
| 0A01560 | Other Than Buildings                               | 731,954           | 0                | 731,954            |
| 0A01561 | Accumulated Dep'N Other Buildings                  | (32,113)          | (13,604)         | (45,717)           |
|         | <b>Sub-total Construction other than Buildings</b> | <b>699,841</b>    | <b>(13,604)</b>  | <b>686,237</b>     |
|         | <b>Plant &amp; Equipment</b>                       |                   |                  |                    |
| 0A01520 | Plant & Equipment                                  | 3,585,973         | 0                | 3,585,973          |
| 0A01521 | Accumulated Dep'N Plant & Equipment                | (1,465,167)       | (372,779)        | (1,837,946)        |
| I123299 | Accumulated Dep'N Plant & Equipment                | 0                 | (88,000)         | (88,000)           |
| E123100 | Plant & Equipment Purchases                        | 0                 | 380,793          | 380,793            |
|         | <b>Sub-total Plant &amp; Equipment</b>             | <b>2,120,806</b>  | <b>(79,986)</b>  | <b>2,040,820</b>   |

## STATEMENT OF OPERATING

| COA     | Description                                 | Balance            | YTD Actual         | Total Actual       |
|---------|---|--------------------|--------------------|--------------------|
|         |   | \$                 | \$                 | \$                 |
|         | <b>Furniture &amp; Equipment</b>            |                    |                    |                    |
| 0A01530 | Furniture & Equipment                       | 132,237            | 0                  | 132,237            |
| 0A01531 | Accumulated Dep'N Furniture & Equipment     | (51,880)           | (9,619)            | (61,499)           |
| E042400 | Administration Equipment                    | 0                  | 48,104             | 48,104             |
| E113900 | Freebairn Rec Centre Capital F & E          | 0                  | 48,463             | 48,463             |
|         | <b>Sub-total Furniture &amp; Equipment</b>  | <b>80,357</b>      | <b>86,948</b>      | <b>167,306</b>     |
|         | <b>Motor Vehicles</b>                       |                    |                    |                    |
| 0A01550 | Motor Vehicles                              | 1,343,590          | (55,572)           | 1,288,018          |
| 0A01551 | Accumulated Dep'N Motor Vehicle Esl         | (233,704)          | (78,907)           | (312,611)          |
| E123105 | Motor Vehicle Purchases                     | 0                  | 56,067             | 56,067             |
|         | <b>Sub-total Motor Vehicles</b>             | <b>1,109,886</b>   | <b>(78,412)</b>    | <b>1,031,474</b>   |
|         | <b>Infrastrucutre</b>                       |                    |                    |                    |
| 0A01570 | Infrastructure Assets                       | 125,832,110        | 0                  | 125,832,110        |
| 0A01571 | Accumulated Dep'N Infrastructure            | (46,060,252)       | (2,166,247)        | (48,226,499)       |
| E136045 | Water Supply Infrastructure                 | 0                  | 114,053            | 114,053            |
| E121500 | Major Road Construction                     | 0                  | 587,114            | 587,114            |
| E121550 | Minor Road Construction                     | 0                  | 171,216            | 171,216            |
| E121520 | Roads To Recovery Construction              | 0                  | 560,539            | 560,539            |
| E121750 | Black Spot Road Construction                | 0                  | 4,741              | 4,741              |
| E117110 | Tourism Projects                            | 0                  | 100                | 100                |
|         | <b>Sub-total Infrastructure</b>             | <b>79,771,858</b>  | <b>(728,483)</b>   | <b>79,043,375</b>  |
|         | <b>Non-current Assets - Other</b>           |                    |                    |                    |
| 0A01375 | Shares - Kulin (Bendigo) Bank               | 5,000              | 0                  | 5,000              |
|         | <b>Sub-total Non-current Assets - Other</b> | <b>5,000</b>       | <b>0</b>           | <b>5,000</b>       |
|         | <b>TOTAL NON-CURRENT ASSETS</b>             | <b>107,386,610</b> | <b>(868,179)</b>   | <b>106,518,431</b> |
|         | <b>NON CURRENT LIABILITIES</b>              |                    |                    |                    |
| 0L01710 | LOAN LIABILITY Non Current                  | (1,164,231)        | 0                  | (1,164,231)        |
| 0L01715 | LSL ACCRUAL - NON CURRENT                   | (67,162)           | 0                  | (67,162)           |
| 0A01110 | Cash at Trust Bank                          | 29,964             | 29,990             | 59,955             |
| 0A01109 | Cash at Trip Bank                           | 68,666             | (20,696)           | 47,970             |
| I001001 | Housing Bonds Income                        | 0                  | (7,647)            | (7,647)            |
| E001001 | Housing Bonds Expense                       | 0                  | 10,100             | 10,100             |
| I001002 | Rates Paid in Advance Income                | 0                  | (15,730)           | (15,730)           |
| E001002 | Rates Paid in Advance Expense               | 0                  | 16,709             | 16,709             |
| I001013 | Trip Fund Income                            | 0                  | (27,790)           | (27,790)           |
| E001013 | Trip Fund Expense                           | 0                  | 15,063             | 15,063             |
| L001001 | Trust Liability                             | (98,630)           | 0                  | (98,630)           |
|         | <b>TOTAL NON-CURRENT LIABILITIES</b>        | <b>(1,231,393)</b> | <b>0</b>           | <b>(1,231,393)</b> |
|         | <b>NET ASSETS</b>                           | <b>109,869,280</b> | <b>(1,254,739)</b> | <b>108,616,527</b> |
|         | <b>ACCUMULATED RESERVES</b>                 |                    |                    |                    |
| 0L01802 | PLANT RESERVE ACCUMULATION                  | 390,779            | 5,228              | 396,007            |
| 0L01803 | LSL & AL RESERVE ACCUMULATION               | 252,213            | 4,588              | 256,802            |
| 0L01804 | BUILDING RESERVE ACCUMULATION               | 500,549            | (254,108)          | 246,441            |
| 0L01805 | ADMIN EQUIPMENT RESERVE                     | 75,262             | 886                | 76,148             |
| 0L01807 | JOINT VENTURE HOUSING RESERVE               | 75,156             | 302                | 75,458             |
| 0L01808 | FRC SURFACE & EQUIP REPLACEMENT RESERVE     | 181,533            | (42,834)           | 138,699            |
| 0L01810 | FREEBAIRN ESTATE RESERVE ACCUMULATION       | 12,430             | 1,107              | 13,537             |
| 0L01811 | Freebairn Recreation Reserve Accumulation   | 239,075            | (23,147)           | 215,928            |
| 0L01812 | NATURAL DISASTER RESERVE                    | 141,448            | 0                  | 141,448            |
| 0L01813 | GENERAL PURPOSE RESERVE ACCUMULATION        | 0                  | 0                  | 0                  |
| 0L01815 | CAMP KULIN RESERVE ACCUMULATION             | 8                  | 0                  | 8                  |
| 0L01816 | MEDICAL SERVICES RESERVE ACCUMULATION       | 103,111            | 1,214              | 104,324            |
| 0L01817 | FUEL FACILITY RESERVE ACCUMULATION          | 65,613             | 772                | 66,385             |
| 0L01818 | ROAD REPLACEMENT RESERVE ACCUMULATION       | 2,450              | 0                  | 2,450              |
|         | <b>TOTAL ACCUMULATED RESERVES</b>           | <b>2,039,627</b>   | <b>(305,992)</b>   | <b>1,733,634</b>   |
|         | <b>ACCUMULATED SURPLUS</b>                  |                    |                    |                    |

## STATEMENT OF OPERATING

| COA     | Description  | Balance            | YTD Actual     | Total Actual       |
|---------|--|--------------------|----------------|--------------------|
|         |  | \$                 | \$             | \$                 |
| 0A01600 | ASSET REVALUATION - INFRASTRUCTURE                 | 51,965,197         | 0              | 51,965,197         |
| 0A01601 | ASSET REVALUATION - PROPERTY, PLANT & EQUIPMENT    | 790,987            | 0              | 790,987            |
| 0L01800 | ACCUMULATED SURPLUS                                | 40,648,707         | 0              | 40,648,707         |
| I042510 | TRANSFER FROM ADMIN EQUIP RESERVE                  | 0                  | 0              | 0                  |
| I042515 | Transfer from LSL & AL Reserve                     | 0                  | 0              | 0                  |
| I042520 | TRANSFER FROM INSURANCE RESERVE                    | 0                  | 0              | 0                  |
| I091510 | TRANSFER FROM BUILDING RESERVE                     | 0                  | 260,000        | 260,000            |
| I092520 | TRANSFER FROM GENERAL PURPOSE RESERVE              | 0                  | 0              | 0                  |
| I092510 | TRANSFER FROM JOINT VENTURE HOUSING RESERVE        | 0                  | 0              | 0                  |
| I103510 | TRANSFER FROM DEEP SEWAGE RESERVE                  | 0                  | 0              | 0                  |
| I113920 | TRANSFER FROM FRC SURFACE & EQUIP REPLACEMENT RES  | 0                  | 45,000         | 45,000             |
| I113910 | TRANSFER FROM FREEBAIRN RECREATION CENTRE RESERVE  | 0                  | 25,000         | 25,000             |
| I119110 | TRANSFER FROM FREEBAIRN SPORTSPERSON SCHOLARSHIP   | 0                  | 0              | 0                  |
| I121510 | TRANSFER FROM ROAD REPLACEMENT RESERVE             | 0                  | 0              | 0                  |
| I130700 | TRANSFER FROM CAMP KULIN RESERVE                   | 0                  | 0              | 0                  |
| I143510 | TRANSFER FROM LSL & AL RESERVE                     | 0                  | 0              | 0                  |
| I144510 | Transfer from Plant Reserve                        | 0                  | 0              | 0                  |
| 0A01602 | ASSET REVALUATION - LAND & BUILDINGS               | 14,424,762         | 0              | 14,424,762         |
| E042510 | Transfer to Admin Equip Reserve                    | 0                  | (886)          | (886)              |
| E042520 | TRANSFER TO INSURANCE RESERVE                      | 0                  | 0              | 0                  |
| E077150 | TRANSFER TO MEDICAL SERVICES RESERVE               | 0                  | (1,214)        | (1,214)            |
| E091510 | Transfer to Building Reserve                       | 0                  | (5,892)        | (5,892)            |
| E092520 | TRANSFER TO GENERAL PURPOSE RESERVE                | 0                  | 0              | 0                  |
| E092510 | TRANSFER TO JOINT VENT HOUSING RESERVE             | 0                  | (302)          | (302)              |
| E113930 | TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT RESERV | 0                  | (2,166)        | (2,166)            |
| E106105 | TRANSFER TO TOWN PLANNING RESERVE                  | 0                  | (583)          | (583)              |
| E113910 | TRANSFER TO FREEBAIRN REC CENTRE RESERVE           | 0                  | (1,853)        | (1,853)            |
| E119010 | TRANSFER TO FREEBAIRN SPORTSPERSON SCHOLARSHIP RE  | 0                  | (1,107)        | (1,107)            |
| E121510 | Transfer to Road Replacement Reserve               | 0                  | 0              | 0                  |
| E122300 | TRANSFER TO NATURAL DISASTER RESERVE               | 0                  | 0              | 0                  |
| E139100 | TRANSFER TO FUEL FACILITY RESERVE                  | 0                  | (772)          | (772)              |
| E144510 | TRANSFER TO PLANT RESERVE                          | 0                  | (4,645)        | (4,645)            |
| E143510 | Transfer to LSL & AL Reserve                       | 0                  | (4,588)        | (4,588)            |
|         | <b>TOTAL ACCUMULATED SURPLUS</b>                   | <b>107,829,653</b> | <b>305,992</b> | <b>108,135,645</b> |
|         |  |                    |                |                    |
|         | Net Change in Assets Resulting from Operations     |                    |                | <b>1,252,753</b>   |
|         | <b>TOTAL EQUITY</b>                                | <b>109,869,280</b> | <b>0</b>       | <b>108,616,527</b> |

Shire of Kulin  
STATEMENT OF OPERATING  
(Statutory Reporting Program)  
For the period ended 30 April 2020

| COA                            | Description                                     | Current Budget<br>\$ | YTD<br>Budget<br>\$ | YTD<br>Actual<br>\$ | Var.<br>\$      | Var.<br>% | Explanation of variances   |
|--------------------------------|---|----------------------|---------------------|---------------------|-----------------|-----------|--|
| <b>GENERAL PURPOSE FUNDING</b> |   |                      |                     |                     |                 |           |  |
| <b>Rates</b>                   |   |                      |                     |                     |                 |           |  |
| I030001                        | General Rate - GRV                              | 187,659              | 187,659             | 187,483             | (176)           | 0%        |  |
| I030101                        | General Rate - UV                               | 1,877,731            | 1,877,731           | 1,876,436           | (1,295)         | 0%        |  |
| I030105                        | Interim Rates - GRV/UV                          | 5,000                | 4,160               | 0                   | (4,160)         |           |  |
| I030131                        | Minimum Rates- GRV                              | 12,429               | 12,429              | 12,429              | 0               | 0%        |  |
| I030133                        | Minimum Rates - UV                              | 14,648               | 14,648              | 14,648              | 0               | 0%        |  |
| I030140                        | Interest on Instalments                         | 1,500                | 1,250               | 1,219               | (31)            | -2%       |  |
| I030141                        | PENALTY INTEREST                                | 8,000                | 6,660               | 5,343               | (1,317)         | -20%      |  |
| I030142                        | Admin Charge for Instalments                    | 700                  | 580                 | 658                 | 78              | 13%       |  |
| I030150                        | EX GRATIA RATES                                 | 23,701               | 23,701              | 23,701              | 0               | 0%        |  |
| I030160                        | Information & Search Fees                       | 1,600                | 1,330               | 1,354               | 24              | 2%        |  |
| I030170                        | LEGAL FEES RECOVERED                            | 4,000                | 3,330               | 0                   | (3,330)         | -100%     |  |
| I030171                        | LEGAL FEES RECOVERED (NO GST)                   | 6,500                | 5,410               | 0                   | (5,410)         | -100%     | We have changed our debt collection agency and all debt collection is currently being processed.                       |
|                                | <b>Total Revenue</b>                            | <b>2,143,468</b>     | <b>2,138,888</b>    | <b>2,123,272</b>    | <b>(15,616)</b> |           |  |
| E030100                        | Discount Allowed on Rates                       | 90,000               | 90,000              | 91,421              | (1,421)         | 2%        |  |
| E030110                        | RATES WRITTEN OFF                               | 12,000               | 11,500              | 11,048              | 452             | -4%       |  |
| E030130                        | TITLE SEARCHES                                  | 660                  | 550                 | 0                   | 550             | -100%     | Issue with budget timing, the invoice for valuations is usually received in June however was received early this year. |
| E030140                        | Valuation Expenses                              | 7,500                | 0                   | 7,538               | (7,538)         |           |  |
| E030150                        | Printing & Stationery                           | 1,200                | 0                   | 740                 | (740)           |           |  |
| E030999                        | General Admin Allocated                         | 41,826               | 34,850              | 25,939              | 8,911           | -26%      |  |
|                                | <b>Total Expenditure</b>                        | <b>153,186</b>       | <b>136,900</b>      | <b>136,685</b>      | <b>215</b>      |           |  |
|                                | <b>Sub-total Rates</b>                          | <b>(1,990,282)</b>   | <b>(2,001,988)</b>  | <b>(1,986,586)</b>  | <b>(15,402)</b> |           |  |
| <b>General Purpose Grants</b>  |   |                      |                     |                     |                 |           |  |
| I031100                        | Grants Commission                               | 1,070,000            | 802,500             | 730,795             | (71,705)        | -9%       | FAGS allocation is lower than what was budgeted.   |
|                                | <b>Total Revenue</b>                            | <b>1,070,000</b>     | <b>802,500</b>      | <b>730,795</b>      | <b>(71,705)</b> |           |  |
| E031999                        | General Admin Allocated                         | 0                    | 0                   | 465                 | (465)           |           |  |
|                                | <b>Total Expenditure</b>                        | <b>0</b>             | <b>0</b>            | <b>465</b>          | <b>(465)</b>    |           |  |
|                                | <b>Sub-total General Purpose Grants</b>         | <b>(1,070,000)</b>   | <b>(802,500)</b>    | <b>(730,329)</b>    | <b>(72,171)</b> |           |  |
| <b>General Financing</b>       |   |                      |                     |                     |                 |           |  |
| I032100                        | Interest on Municipal                           | 27,000               | 22,500              | 20,593              | (1,907)         | -8%       |  |
| I032110                        | INTEREST ON PLANT RESERVE                       | 5,919                | 1,953               | 4,645               | 2,692           | 138%      |  |
| I032120                        | Interest on LSL & AL Reserve                    | 5,847                | 1,929               | 4,588               | 2,659           | 138%      |  |
| I032130                        | INTEREST ON BUILDING RESERVE                    | 7,508                | 2,477               | 5,892               | 3,415           | 138%      |  |
| I032140                        | Interest on Admin Equip Reserv                  | 1,129                | 372                 | 886                 | 514             | 138%      |  |
| I032145                        | Interest on Insurance Reserve                   | 0                    | 0                   | 0                   | 0               |           |  |
| I032150                        | Interest on Freebairn Recreation Centre Reserve | 3,586                | 1,183               | 1,853               | 670             | 57%       |  |
| I032160                        | Interest on Joint Venture Reserve               | 1,127                | 371                 | 302                 | (69)            | -19%      |  |
| I032170                        | INTEREST ON FRC SURFACE & EQUIP REPLACEMENT     | 2,760                | 910                 | 2,166               | 1,256           | 138%      |  |
| I032180                        | INTEREST ON NATURAL DISASTER RESERVE            | 0                    | 0                   | 0                   | 0               |           |  |
| I032185                        | INTEREST ON FREEBAIRN SPORTSPERSON SCH          | 186                  | 61                  | 1,107               | 1,046           | 1715%     |  |
| I032195                        | INTEREST ON GENERAL PURPOSE RESERVE             | 0                    | 0                   | 0                   | 0               |           |  |
| I032196                        | INTEREST ON CAMP KULIN RESERVE                  | 0                    | 0                   | 0                   | 0               |           |  |
| I032115                        | Interest on Road Replacement Reserve            | 0                    | 0                   | 0                   | 0               |           |  |
| I032198                        | INTEREST ON FUEL FACILITY RESERVE               | 984                  | 324                 | 772                 | 448             | 138%      |  |
| I032197                        | INTEREST ON MEDICAL SERVICES RESERVE            | 1,547                | 510                 | 1,214               | 704             | 138%      |  |
|                                | <b>Total Revenue</b>                            | <b>57,594</b>        | <b>32,590</b>       | <b>44,601</b>       | <b>10,276</b>   |           |  |
| E032100                        | BANK CHARGES                                    | 3,000                | 2,500               | 4,178               | (1,678)         | 67%       |  |
| E032150                        | Interest  | 1,500                | 1,250               | 4,400               | (3,150)         | 252%      |  |
| E032999                        | General Admin Allocated                         | 19,031               | 15,850              | 20,992              | (5,142)         | 32%       |  |
|                                | <b>Total Expenditure</b>                        | <b>23,531</b>        | <b>19,600</b>       | <b>29,570</b>       | <b>(9,970)</b>  |           |  |
|                                | <b>Sub-total General Financing</b>              | <b>(34,063)</b>      | <b>(12,990)</b>     | <b>(15,031)</b>     | <b>306</b>      |           |  |
|                                | <b>TOTAL GENERAL PURPOSE FUNDING</b>            | <b>(3,094,345)</b>   | <b>(2,817,478)</b>  | <b>(2,731,947)</b>  | <b>(87,266)</b> |           |  |
| <b>GOVERNANCE</b>              |   |                      |                     |                     |                 |           |  |
| <b>Members of Council</b>      |   |                      |                     |                     |                 |           |  |
| I041041                        | NOMINATION FEES RECEIVED                        | 0                    | 0                   | 0                   | 0               |           |  |
| I041045                        | Reimbursements                                  | 0                    | 0                   | 1,397               | 1,397           |           |  |
| I041050                        | REBATES RECEIVED                                | 5,000                | 4,160               | 11,528              | 7,368           | 177%      | Good driver rebate and insurance rebate (discount on frist instalment) not budgeted for.                               |
|                                | <b>Total Revenue</b>                            | <b>5,000</b>         | <b>4,160</b>        | <b>12,925</b>       | <b>8,765</b>    |           |  |
| E041020                        | MEMBERS TRAVELLING                              | 4,800                | 2,400               | 1,529               | 871             | -36%      |  |
| E041030                        | CONFERENCE EXPENSES                             | 13,000               | 11,813              | 10,166              | 1,647           | -14%      |  |
| E041040                        | Election Expenses                               | 0                    | 0                   | 0                   | 0               |           |  |
| E041041                        | Nomination Refunds                              | 0                    | 0                   | 0                   | 0               |           |  |
| E041050                        | SITTING FEES                                    | 24,200               | 12,100              | 11,400              | 700             | -6%       |  |
| E041060                        | PRESIDENTIAL ALLOWANCE                          | 8,750                | 4,375               | 4,433               | (58)            | 1%        |  |
| E041070                        | DRESS SHIRTS FOR COUNCILLORS                    | 1,000                | 830                 | 425                 | 405             | -49%      |  |
| E041075                        | FBT EXPENSE                                     | 2,500                | 0                   | 4,512               | (4,512)         |           |  |
| E041085                        | TELEPHONE                                       | 0                    | 0                   | 0                   | 0               |           |  |

## STATEMENT OF OPERATING

| COA                                     | Description                                | Current Budget | YTD Budget     | YTD Actual     | Var.            | Var.  | Explanation of variances   |
|---|--|----------------|----------------|----------------|-----------------|-------|--|
|   |  | \$             | \$             | \$             | \$              | %     |  |
| E041110                                 | REFRESHMENTS & GOODWILL                    | 19,260         | 12,840         | 13,753         | (913)           | 7%    |  |
| E041111                                 | MEAL ENTERTAINMENT                         | 1,500          | 0              | 1,918          | (1,918)         |       |  |
| E041120                                 | ENTERTAINMENT SUBJECT TO FBT               | 0              | 0              | 595            | (595)           |       |  |
| E041150                                 | INSURANCES                                 | 3,785          | 3,784          | 3,484          | 300             | -8%   |  |
| E041160                                 | Subscriptions & Donations                  | 23,800         | 23,800         | 20,389         | 3,411           | -14%  |  |
| E041161                                 | Printing & Stationery                      | 1,000          | 830            | 55             | 775             | -93%  |  |
| E041165                                 | Advertising                                | 1,000          | 830            | 1,150          | (320)           | 39%   |  |
| E041180                                 | Chamber Maintenance                        | 7,500          | 6,250          | 214            | 6,037           | -97%  | AV Equipment expected to be installed prior to June 20.  |
| E041270                                 | Community Contributions                    | 12,000         | 10,000         | 0              | 10,000          | -100% | Non-cash journal has not been processed  |
| E041298                                 | Depreciation                               | 914            | 760            | 747            | 13              | -2%   |  |
| E041999                                 | General Admin Allocated                    | 75,662         | 63,050         | 46,925         | 16,125          | -26%  | Administration expenses are underspent in comparison to the budget and this affects how much of an allocation is made. This affects all administration allocation accounts throughout the financials |
| <b>Total Expenditure</b>                |  | <b>200,671</b> | <b>153,662</b> | <b>121,695</b> | <b>31,967</b>   |       |  |
| <b>Sub-total Members of Council</b>     |  | <b>195,671</b> | <b>149,502</b> | <b>108,770</b> | <b>40,732</b>   |       |  |
| <b>General Administration</b>           |  |                |                |                |                 |       |  |
| I042040                                 | SUNDRY INCOME                              | 0              | 0              | 75             | 75              |       |  |
| I042045                                 | REIMBURSEMENTS                             | 1,000          | 830            | 167            | (663)           | -80%  |  |
| I042046                                 | CONTRIBUTION TO VEHICLES                   | 10,920         | 9,100          | 9,270          | 170             | 2%    |  |
| I042050                                 | STAFF RENT ADMIN                           | 0              | 0              | 0              | 0               |       |  |
| I042297                                 | PROFIT ON SALE OF ASSET                    | 0              | 0              | 0              | 0               |       |  |
| I042391                                 | REIMBURSEMENTS - INSURANCE                 | 0              | 0              | 33,219         | 33,219          |       | Reimbursement for the purchase of new marquee in previous financial year, insurance claim.   |
| I042440                                 | PHOTOCOPYING & PRINTING                    | 50             | 40             | 2              | (38)            | -96%  |  |
| <b>Total Revenue</b>                    |  | <b>11,970</b>  | <b>9,970</b>   | <b>42,732</b>  | <b>32,762</b>   |       |  |
| E042010                                 | SALARIES                                   | 544,543        | 453,780        | 445,189        | 8,591           | -2%   |  |
| E042015                                 | Admin Long Service Leave                   | 15,000         | 12,500         | 11,169         | 1,331           | -11%  |  |
| E042020                                 | SUPERANNUATION                             | 83,071         | 69,220         | 69,796         | (576)           | 1%    |  |
| E042025                                 | Administration Sundries                    | 0              | 0              | 0              | 0               |       |  |
| E042030                                 | INSURANCE                                  | 19,942         | 19,940         | 20,713         | (773)           | 4%    |  |
| E042035                                 | STAFF UNIFORMS                             | 3,000          | 2,500          | 1,094          | 1,406           | -56%  |  |
| E042040                                 | STAFF TRAINING                             | 11,250         | 11,250         | 8,807          | 2,443           | -22%  |  |
| E042041                                 | CONFERENCES                                | 18,000         | 15,000         | 10,688         | 4,312           | -29%  |  |
| E042042                                 | MEETING EXPENSES                           | 0              | 0              | 808            | (808)           |       |  |
| E042045                                 | RELOCATION COSTS                           | 5,000          | 4,160          | 0              | 4,160           | -100% |  |
| E042046                                 | STAFF HOUSING                              | 52,838         | 44,020         | 39,950         | 4,070           | -9%   |  |
| E042047                                 | Depreciation CEO Housing                   | 4,234          | 3,520          | 3,635          | (115)           | 3%    |  |
| E042048                                 | Depreciation DCEO Housing                  | 8,488          | 7,070          | 7,479          | (409)           | 6%    |  |
| E042049                                 | CEO UTILITIES                              | 4,300          | 3,580          | 1,618          | 1,962           | -55%  |  |
| E042050                                 | OFFICE MAINTENANCE                         | 7,500          | 6,240          | 2,509          | 3,731           | -60%  |  |
| E042051                                 | INTEREST ON LOAN 1 (ADMINISTRATION OFFICE) | 46,246         | 38,530         | 19,156         | 19,374          | -50%  | 2nd instalment will be paid in June  |
| E042060                                 | MEMBERSHIPS & SUBSCRIPTIONS                | 1,800          | 1,500          | 1,076          | 424             | -28%  |  |
| E042070                                 | Printing and Stationery                    | 13,500         | 11,250         | 10,903         | 347             | -3%   |  |
| E042075                                 | FBT EXPENSE                                | 3,000          | 0              | 0              | 0               |       |  |
| E042080                                 | TELEPHONE                                  | 13,400         | 11,160         | 6,806          | 4,354           | -39%  |  |
| E042090                                 | Postage and Freight                        | 3,750          | 3,120          | 2,478          | 642             | -21%  |  |
| E042100                                 | ADVERTISING                                | 5,000          | 4,160          | 425            | 3,735           | -90%  |  |
| E042110                                 | Office Equipment Maintenance               | 1,000          | 830            | 260            | 570             | -69%  |  |
| E042115                                 | Bad Debts Expense                          | 5,000          | 4,160          | 0              | 4,160           | -100% |  |
| E042120                                 | Cleaning                                   | 9,000          | 7,500          | 6,584          | 916             | -12%  |  |
| E042130                                 | Computer Maintenance                       | 51,604         | 51,604         | 29,048         | 22,556          | -44%  |  |
| E042135                                 | IT Support                                 | 35,500         | 29,580         | 22,451         | 7,129           | -24%  |  |
| E042140                                 | Staff Amenities                            | 1,700          | 1,410          | 1,279          | 131             | -9%   |  |
| E042160                                 | OTHER EXPENSES                             | 0              | 0              | 0              | 0               |       |  |
| E042170                                 | CONTRACT EMPLOYMENT                        | 105,000        | 87,500         | 16,910         | 70,590          | -81%  | Timing, no contractors have been used so far this financial year.  |
| E042180                                 | UTILITIES                                  | 6,000          | 5,000          | 5,030          | (30)            | 1%    |  |
| E042190                                 | KEY TO KULIN                               | 1,000          | 830            | 0              | 830             | -100% | Yet to be invoiced but will become due within the next month.  |
| E042200                                 | Audit Fees                                 | 25,000         | 12,500         | 900            | 11,600          | -93%  |  |
| E042297                                 | LOSS ON SALE OF ASSET                      | 0              | 0              | 0              | 0               |       |  |
| E042298                                 | Office Depreciation                        | 35,000         | 29,160         | 14,516         | 14,644          | -50%  |  |
| E042999                                 | General Admin Allocated                    | (1,127,696)    | (939,740)      | (699,387)      | (240,353)       | -26%  | Overall, all administration expenses are lower than expected, in turn, the amount allocated is lower than budgeted.  |
| <b>Total Expenditure</b>                |  | <b>11,970</b>  | <b>12,834</b>  | <b>61,888</b>  | <b>(49,054)</b> |       |  |
| <b>Sub-total General Administration</b> |  | <b>0</b>       | <b>2,864</b>   | <b>19,156</b>  | <b>(16,292)</b> |       |  |
| <b>TOTAL GOVERNANCE</b>                 |  |                |                |                |                 |       |  |
| <b>LAW, ORDER &amp; PUBLIC SAFETY</b>   |  | <b>195,671</b> | <b>152,366</b> | <b>127,926</b> | <b>24,440</b>   |       |  |
| <b>Fire Prevention</b>                  |  |                |                |                |                 |       |  |
| <b>Total Revenue</b>                    |  | <b>1,000</b>   | <b>830</b>     | <b>0</b>       | <b>(830)</b>    |       |  |
| E051040                                 | OFFICE EXPENSES                            | 3,300          | 2,750          | 3,789          | (1,039)         | 38%   |  |
| E051050                                 | FIRE INSURANCE                             | 24,200         | 24,200         | 8,374          | 15,826          | -65%  | Permanent Variance   |
| E051055                                 | Protective Clothing                        | 417            | 340            | 7,059          | (6,719)         | 1976% | The overspend should be covered by the ESL grant   |
| E051060                                 | Communication Maintenance                  | 1,000          | 830            | 0              | 830             | -100% |  |
| E051070                                 | Sundry Fire Prevention Costs               | 5,700          | 0              | 1,906          | (1,906)         |       |  |
| E051080                                 | FIRE PREVENTION - RANGER                   | 1,500          | 0              | 0              | 0               |       |  |
| E051298                                 | Depreciation                               | 50,000         | 0              | 34,735         | (34,735)        |       | Budget timing is off, overall annual budget will match expenditure   |

## STATEMENT OF OPERATING

| COA     | Description                                | Current Budget | YTD Budget    | YTD Actual     | Var.            | Var.  | Explanation of variances   |
|---------|--|----------------|---------------|----------------|-----------------|-------|--|
|         |  | \$             | \$            | \$             | \$              | %     |  |
| E051700 | Plant Operation Costs                      | 0              | 0             | 0              | 0               |       | Overall, all administration expenses are lower than expected, in turn, the amount allocated is lower than budgeted.    |
| E051999 | General Admin Allocated                    | 12,781         | 10,650        | 7,926          | 2,724           | -26%  |  |
|         | <b>Total Expenditure</b>                   | <b>98,898</b>  | <b>38,770</b> | <b>63,789</b>  | <b>(25,019)</b> |       |  |
|         | <b>Sub-total Fire Protection</b>           | <b>97,898</b>  | <b>37,940</b> | <b>63,789</b>  | <b>(25,849)</b> |       |  |
|         | <b>Animal Control</b>                      |                |               |                |                 |       |  |
| I052400 | FINES AND PENALTIES                        | 200            | 160           | 0              | (160)           | -100% |  |
| I052430 | CAT REGISTRATION FEE INCOME                | 200            | 160           | 103            | (58)            |       |  |
| I052420 | DOG REGISTRATION FEES                      | 2,000          | 1,660         | 1,571          | (89)            | -5%   |  |
|         | <b>Total Revenue</b>                       | <b>2,400</b>   | <b>1,980</b>  | <b>1,674</b>   | <b>(306)</b>    |       |  |
| E052010 | Dog Control Costs                          | 4,000          | 3,330         | 2,220          | 1,111           | -33%  |  |
| E052020 | CAT CONTROL COSTS                          | 5,000          | 4,160         | 4,570          | (410)           | 10%   |  |
| E052040 | Pest Control                               | 500            | 410           | 65             | 345             | -84%  |  |
| E052999 | General Admin Allocated                    | 4,705          | 3,920         | 2,919          | 1,001           | -26%  |  |
|         | <b>Total Expenditure</b>                   | <b>14,205</b>  | <b>11,820</b> | <b>9,774</b>   | <b>2,046</b>    |       |  |
|         | <b>Sub-total Animal Control</b>            | <b>11,805</b>  | <b>9,840</b>  | <b>8,100</b>   | <b>1,740</b>    |       |  |
|         | <b>Other Law &amp; Order</b>               |                |               |                |                 |       |  |
| I053010 | ESL Bush Fires Allocation                  | 25,000         | 18,750        | 28,049         | 9,299           | 50%   | Permanent variance due to reimbursement of over payment of ESL expenditure in 17/18                                    |
| I053030 | ESL ADMINISTRATION                         | 4,000          | 4,000         | 4,000          | 0               | 0%    |  |
| I053050 | SALE OF PROTECTIVE CLOTHING                | 1,000          | 830           | 306            | (524)           | -63%  |  |
| I053610 | Government Grants                          | 0              | 0             | 0              | 0               |       |  |
|         | <b>Total Revenue</b>                       | <b>30,000</b>  | <b>23,580</b> | <b>32,354</b>  | <b>8,774</b>    |       |  |
| E053010 | ESL BUSH FIRE BRIGADES                     | 4,000          | 3,330         | 2,600          | 730             | -22%  |  |
| E053020 | ESL SES UNIT                               | 0              | 0             | 0              | 0               |       |  |
| E053030 | SES EMERGENCIES                            | 0              | 0             | 0              | 0               |       |  |
| E053051 | EMERGENCY BUILDING MAINTENANCE             | 6,302          | 5,530         | 3,488          | 2,042           | -37%  |  |
| E053060 | Law & Order Other                          | 0              | 0             | 0              | 0               |       |  |
| E053298 | Depreciation                               | 12,000         | 10,000        | 9,702          | 298             | -3%   |  |
| E053700 | Plant Operation Costs                      | 7,000          | 5,830         | 7,726          | (1,896)         | 33%   |  |
| E053999 | General Admin Allocated                    | 2,130          | 1,770         | 1,321          | 449             | -25%  |  |
|         | <b>Total Expenditure</b>                   | <b>31,432</b>  | <b>26,460</b> | <b>24,838</b>  | <b>1,622</b>    |       |  |
|         | <b>Sub-total Other Law &amp; Order</b>     | <b>1,432</b>   | <b>2,880</b>  | <b>(7,516)</b> | <b>10,396</b>   |       |  |
|         | <b>TOTAL LAW,ORDER &amp; PUBLIC SAFETY</b> | <b>111,135</b> | <b>50,660</b> | <b>64,373</b>  | <b>(13,713)</b> |       |  |
|         | <b>HEALTH</b>                              |                |               |                |                 |       |  |
|         | <b>Preventative Services</b>               |                |               |                |                 |       |  |
| I074410 | OTHER LICENSES                             | 0              | 0             | 628            | 628             |       |  |
|         | <b>Total Revenue</b>                       | <b>0</b>       | <b>0</b>      | <b>628</b>     | <b>628</b>      |       |  |
| E074040 | GROUP/REGIONAL SCHEME                      | 37,000         | 27,750        | 33,216         | (5,466)         | 20%   | Quarterly bill was billed in January, budget timing is not corresponding to the billing cycle of the Shire of Corrigin |
| E074100 | OTHER EXPENDITURE                          | 2,500          | 2,080         | 0              | 2,080           |       |  |
| E074999 | General Admin Allocated                    | 3,461          | 2,880         | 2,147          | 733             | -25%  |  |
|         | <b>Total Expenditure</b>                   | <b>42,961</b>  | <b>32,710</b> | <b>35,364</b>  | <b>(2,654)</b>  |       |  |
|         | <b>Sub-total Other Law &amp; Order</b>     | <b>42,961</b>  | <b>32,710</b> | <b>34,735</b>  | <b>3,282</b>    |       |  |
|         | <b>Mosquito Control</b>                    |                |               |                |                 |       |  |
| E075020 | Mosquito Control                           | 3,800          | 3,150         | 691            | 2,459           | -78%  |  |
| E075999 | General Admin Allocated                    | 2,119          | 1,760         | 1,315          | 445             | -25%  |  |
|         | <b>Total Expenditure</b>                   | <b>5,919</b>   | <b>4,910</b>  | <b>2,006</b>   | <b>2,904</b>    |       |  |
|         | <b>Sub-total Other Mosquito Control</b>    | <b>5,919</b>   | <b>4,910</b>  | <b>2,006</b>   | <b>2,904</b>    |       |  |
|         | <b>Analytical Expenses</b>                 |                |               |                |                 |       |  |
| E076020 | ANALYTICAL EXPENSES                        | 1,000          | 830           | 418            | 412             | -50%  |  |
| E076999 | General Admin Allocated                    | 2,130          | 1,770         | 1,321          | 449             | -25%  |  |
|         | <b>Total Expenditure</b>                   | <b>3,130</b>   | <b>2,600</b>  | <b>1,740</b>   | <b>860</b>      |       |  |
|         | <b>Sub-total Other Analytical Expenses</b> | <b>3,130</b>   | <b>2,600</b>  | <b>1,740</b>   | <b>860</b>      |       |  |
|         | <b>Medical Centre</b>                      |                |               |                |                 |       |  |
|         | <b>Total Revenue</b>                       | <b>0</b>       | <b>0</b>      | <b>0</b>       | <b>0</b>        |       |  |
| E077010 | COMMUNITY NURSES                           | 1,000          | 830           | 0              | 830             | -100% | Expenditure on shared doctor service is not as high as budgeted for.   |
| E077020 | MEDICAL CENTRE                             | 62,500         | 51,730        | 25,536         | 26,194          | -51%  |  |
| E077030 | AMBULANCE SERVICES                         | 1,000          | 830           | 3,240          | (2,410)         | 290%  |  |
| E077298 | Depreciation                               | 500            | 410           | 0              | 410             | -100% |  |
| E077999 | General Admin Allocated                    | 4,916          | 4,090         | 3,050          | 1,040           | -25%  |  |
|         | <b>Total Expenditure</b>                   | <b>69,916</b>  | <b>57,890</b> | <b>31,826</b>  | <b>26,064</b>   |       |  |
|         | <b>Sub-total Medical Centre</b>            | <b>69,916</b>  | <b>57,890</b> | <b>31,826</b>  | <b>26,064</b>   |       |  |
|         | <b>TOTAL HEALTH</b>                        | <b>121,926</b> | <b>98,110</b> | <b>70,306</b>  | <b>33,111</b>   |       |  |
|         | <b>EDUCATION &amp; WELFARE</b>             |                |               |                |                 |       |  |
|         | <b>Education</b>                           |                |               |                |                 |       |  |

## STATEMENT OF OPERATING

| COA     | Description                          | Current Budget | YTD Budget     | YTD Actual     | Var.           | Var.  | Explanation of variances   |
|---------|--------------------------------------|----------------|----------------|----------------|----------------|-------|--|
|         |                                      | \$             | \$             | \$             | \$             | %     |  |
| 1080100 | REIMBURSEMENT FROM SCHOOL            | 2,000          | 1,660          | 0              | (1,660)        | -100% |  |
|         | <b>Total Revenue</b>                 | <b>2,000</b>   | <b>1,660</b>   | <b>0</b>       | <b>(1,660)</b> |       |  |
| E080100 | Contribution to School               | 6,733          | 5,590          | 2,011          | 3,579          | -64%  |  |
| E080105 | Contribution to Smartstart Program   | 0              | 0              | 0              | 0              |       |  |
| E080110 | DONATIONS                            | 2,000          | 1,660          | 0              | 1,660          | -100% |  |
| E080130 | KULIN DHS PROMOTION                  | 0              | 0              | 0              | 0              |       |  |
| E080999 | General Admin Allocated              | 2,130          | 1,770          | 1,321          | 449            | -25%  |  |
|         | <b>Total Expenditure</b>             | <b>10,863</b>  | <b>9,020</b>   | <b>3,332</b>   | <b>5,688</b>   |       |  |
|         | <b>Sub-total Education</b>           | <b>8,863</b>   | <b>7,360</b>   | <b>3,332</b>   | <b>4,028</b>   |       |  |
|         | <b>Community Aged Care</b>           |                |                |                |                |       |  |
| E082280 | MINOR WELFARE EXPENDITURE            | 1,000          | 830            | 0              | 830            |       |  |
| E082999 | General Admin Allocated              | 4,705          | 3,920          | 2,919          | 1,001          | -26%  |  |
|         | <b>Total Expenditure</b>             | <b>5,705</b>   | <b>4,750</b>   | <b>2,919</b>   | <b>1,831</b>   |       |  |
|         | <b>Sub-total Community Aged Care</b> | <b>5,705</b>   | <b>4,750</b>   | <b>2,919</b>   | <b>1,831</b>   |       |  |
|         | <b>Other Welfare</b>                 |                |                |                |                |       |  |
| E083100 | Care Group Donations                 | 3,800          | 3,160          | 23             | 3,137          | -99%  |  |
| E083999 | General Admin Allocated              | 10,141         | 8,450          | 6,290          | 2,160          | -26%  |  |
|         | <b>Total Expenditure</b>             | <b>13,941</b>  | <b>11,610</b>  | <b>6,313</b>   | <b>5,297</b>   |       |  |
|         | <b>Sub-total Other Welfare</b>       | <b>13,941</b>  | <b>11,610</b>  | <b>6,313</b>   | <b>5,297</b>   |       |  |
|         | <b>Child Care Services</b>           |                |                |                |                |       |  |
| 1084010 | Fees & Charges                       | 169,985        | 141,650        | 148,702        | 7,052          | 5%    | Higher than expected usage of the centre. Timing issue, this grant was expected later in the year.   |
| 1084020 | Family & Childrens Grant             | 52,500         | 26,250         | 52,500         | 26,250         | 100%  |  |
| 1084030 | TRAINEESHIPS                         | 0              | 0              | 0              | 0              |       |  |
| 1084040 | FUNDRAISING - GST                    | 5,000          | 4,160          | 0              | (4,160)        | -100% |  |
| 1084041 | FUNDRAISING - GST FREE               | 0              | 0              | 200            | 200            |       |  |
| 1084050 | SPECIAL PROJECTS                     | 0              | 0              | 0              | 0              |       |  |
| 1084085 | OTHER INCOME                         | 1,000          | 830            | 36             | (794)          | -96%  |  |
| 1084100 | Various Grants                       | 10,000         | 8,330          | 1,185          | (7,145)        | -86%  |  |
| 1084060 | Staff Rent & Utility Reimbursement   | 0              | 0              | 0              | 0              |       |  |
|         | <b>Total Revenue</b>                 | <b>238,485</b> | <b>181,220</b> | <b>202,624</b> | <b>21,404</b>  |       |  |
| E084010 | Salaries                             | 157,199        | 130,990        | 155,263        | (24,273)       | 19%   | In line with higher attendance rates, wages costs are also higher. In addition to this the cost of LSL wages was not included in the budget. |
| E084011 | Salaries - Building Maintenance      | 3,000          | 2,500          | 2,941          | (441)          | 18%   |  |
| E084012 | SALARIES - GARDENING                 | 2,000          | 1,660          | 515            | 1,145          | -69%  |  |
| E084013 | SUPERANNUATION                       | 14,934         | 12,440         | 15,352         | (2,912)        | 23%   |  |
| E084014 | CLEANING SALARIES                    | 7,814          | 6,510          | 6,442          | 68             | -1%   |  |
| E084016 | Insurance - Workers Comp             | 6,288          | 5,230          | 3,761          | 1,469          | -28%  |  |
| E084020 | ACCREDITATION                        | 1,000          | 830            | 416            | 414            | -50%  |  |
| E084025 | Advert/Printing/Promotion            | 800            | 660            | 0              | 660            | -100% |  |
| E084030 | Computer Exp                         | 2,500          | 2,080          | 1,030          | 1,050          | -50%  |  |
| E084035 | EQUIPMENT UPGRADES                   | 3,000          | 2,500          | 3,738          | (1,238)        | 50%   |  |
| E084040 | ELECTRICITY/GAS/WATER                | 4,500          | 3,750          | 3,683          | 67             | -2%   |  |
| E084045 | Gardening                            | 2,000          | 1,660          | 506            | 1,154          | -70%  |  |
| E084050 | Insurance                            | 2,200          | 1,830          | 1,970          | (140)          | 8%    |  |
| E084055 | Subscriptions                        | 1,000          | 830            | 756            | 74             | -9%   |  |
| E084060 | BUILDING LEASE                       | 600            | 500            | 0              | 500            | -100% |  |
| E084061 | STAFF HOUSING                        | 0              | 0              | 0              | 0              |       |  |
| E084065 | Postage & Stationery                 | 1,000          | 830            | 1,840          | (1,010)        | 122%  | Underspent at this moment in time but there are expectations that maintenance works will be carried out before year end.                     |
| E084070 | REPAIRS & MAINTENANCE                | 17,000         | 14,160         | 4,743          | 9,417          | -67%  |  |
| E084075 | STAFF EXPENSES                       | 5,500          | 4,580          | 708            | 3,872          | -85%  |  |
| E084080 | TELEPHONE                            | 1,000          | 830            | 318            | 512            | -62%  |  |
| E084085 | Sundry & Other                       | 1,500          | 1,250          | 27             | 1,223          | -98%  |  |
| E084086 | FUNDRAISING                          | 1,000          | 830            | 0              | 830            | -100% |  |
| E084090 | Consumables                          | 2,500          | 2,080          | 1,921          | 159            | -8%   |  |
| E084095 | CLEANING CONSUMABLES                 | 3,000          | 2,500          | 2,332          | 168            | -7%   |  |
| E084150 | SPECIAL PROJECTS                     | 0              | 0              | 1,498          | (1,498)        |       |  |
| E084298 | Depreciation                         | 0              | 0              | 2,333          | (2,333)        |       |  |
| E084999 | General Admin Allocated              | 22,280         | 18,560         | 13,819         | 4,741          | -26%  |  |
|         | <b>Total Expenditure</b>             | <b>263,615</b> | <b>219,590</b> | <b>225,914</b> | <b>(6,324)</b> |       |  |
|         | <b>Sub-total Child Care Services</b> | <b>25,130</b>  | <b>38,370</b>  | <b>23,290</b>  | <b>15,080</b>  |       |  |
|         | <b>TOTAL EDUCATION &amp; WELFARE</b> | <b>53,639</b>  | <b>62,090</b>  | <b>35,853</b>  | <b>26,237</b>  |       |  |
|         | <b>HOUSING</b>                       |                |                |                |                |       |  |
|         | <b>Housing - Other</b>               |                |                |                |                |       |  |
| 1092100 | RENTAL - OTHER HOUSING               | 0              | 0              | 0              | 0              |       |  |
| 1092110 | Rental - GEHA Housing                | 42,404         | 35,330         | 33,308         | (2,022)        | -6%   |  |
| 1092130 | RENTAL - COMMUNITY BANK HOUSE        | 0              | 0              | 0              | 0              |       |  |
| 1092150 | RENTAL - JOINT VENTURE               | 51,610         | 43,010         | 50,151         | 7,141          | 17%   |  |
| 1092391 | Reimbursements - General             | 250            | 200            | 581            | 381            | 190%  | Income from employee rent allocated here but budgeted to be allocation in governance or works programs.                                      |
|         | <b>Total Revenue</b>                 | <b>94,264</b>  | <b>78,540</b>  | <b>84,040</b>  | <b>5,500</b>   |       |  |
| E092020 | INTEREST ON HOUSING LOANS 55 & 58    | 0              | 0              | 0              | (0)            |       |  |

## STATEMENT OF OPERATING

| COA     | Description                                    | Current Budget | YTD Budget     | YTD Actual     | Var.            | Var.  | Explanation of variances   |
|---------|--|----------------|----------------|----------------|-----------------|-------|--|
|         |  | \$             | \$             | \$             | \$              | %     |  |
| E092050 | OTHER HOUSING MAINTENANCE                      | 29,523         | 24,580         | 7,058          | 17,523          | -71%  | Timing issue   |
| E092055 | GENERAL MAINTENANCE                            | 0              | 0              | 0              | 0               |       |  |
| E092060 | KULIN RETIREMENT HOMES                         | 15,431         | 12,850         | 9,814          | 3,036           | -24%  |  |
|         |  |                |                |                |                 |       | 10 Price Street kitchen renovation was budgeted to cost \$13,925 however total costs to date are \$26,230. There are also some costs being charged to this account which should be posted to the public works overheads subprogram, the coding issue will be rectified with the budget review. |
| E092148 | GEHA HOUSING - COSTS                           | 30,840         | 25,690         | 36,662         | (10,972)        | 43%   |  |
| E092150 | JOINT VENTURE HOUSING - COSTS                  | 80,554         | 67,110         | 45,706         | 21,404          | -32%  | Timing of works being completed  |
| E092155 | Housing Project Ellson Street                  | 0              | 0              | 70             | (70)            |       |  |
| E092160 | Depreciation - Joint Venture                   | 0              | 0              | 19,571         | (19,571)        |       | Depreciation accounted for in E092298 below, allocation of dep'n needs to be adjusted.   |
| E092170 | COMMUNITY BANK HOUSE COSTS                     | 6,200          | 5,150          | 3,869          | 1,281           | -25%  | Timing issue   |
| E092180 | Depreciation Community Bank Hs                 | 5,707          | 4,750          | 4,664          | 86              | -2%   |  |
| E092298 | Depreciation                                   | 36,624         | 30,520         | 22,732         | 7,788           | -26%  | Depreciation journals not run until after 2019 audit.  |
| E092999 | General Admin Allocated                        | 4,705          | 3,920          | 2,919          | 1,001           | -26%  |  |
|         | <b>Total Expenditure</b>                       | <b>209,584</b> | <b>174,570</b> | <b>153,064</b> | <b>21,506</b>   |       |  |
|         | <b>Sub-total Housing - Other</b>               | <b>115,319</b> | <b>96,030</b>  | <b>69,024</b>  | <b>27,006</b>   |       |  |
|         | <b>TOTAL HOUSING</b>                           | <b>115,319</b> | <b>96,030</b>  | <b>69,024</b>  | <b>27,006</b>   |       |  |
|         | <b>COMMUNITY AMENITIES</b>                     |                |                |                |                 |       |  |
|         | <b>Sanitation - Household Refuse</b>           |                |                |                |                 |       |  |
| I101400 | CHARGES - REFUSE REMOVAL                       | 77,580         | 77,580         | 78,641         | 1,061           | 1%    |  |
|         | <b>Total Revenue</b>                           | <b>77,580</b>  | <b>77,580</b>  | <b>78,641</b>  | <b>1,061</b>    |       |  |
| E101020 | DOMESTIC REFUSE COLLECTION                     | 124,693        | 103,890        | 93,026         | 10,864          | -10%  | Timing, Avon waste bills late.   |
| E101021 | DUDININ REFUSE COLLECTION                      | 6,055          | 5,030          | 2,420          | 2,610           | -52%  |  |
| E101022 | PINGARING REFUSE COLLECTION                    | 4,716          | 3,930          | 3,420          | 510             | -13%  |  |
|         |  |                |                |                |                 |       | Error in budget preparation - currently being investigated.  |
| E101030 | REFUSE SITE MAINTENANCE                        | 22,630         | 18,850         | 32,246         | (13,396)        | 71%   |  |
| E101040 | ROEROC   | 10,000         | 0              | 0              | 0               |       |  |
| E101050 | Recycling Depot                                | 252            | 210            | 0              | 210             | -100% |  |
| E101298 | Depreciation                                   | 1,476          | 1,230          | 704            | 526             | -43%  |  |
| E101999 | General Admin Allocated                        | 4,705          | 3,920          | 2,919          | 1,001           | -26%  |  |
|         | <b>Total Expenditure</b>                       | <b>174,526</b> | <b>137,060</b> | <b>134,735</b> | <b>2,325</b>    |       |  |
|         | <b>Sub-total Sanitation - Household Refuse</b> | <b>96,946</b>  | <b>59,480</b>  | <b>56,093</b>  | <b>3,387</b>    |       |  |
|         | <b>Sanitation - Other</b>                      |                |                |                |                 |       |  |
| I102030 | Drum Muster Reimbursement                      | 3,000          | 2,500          | 312            | (2,188)         | -88%  |  |
| I102410 | CHARGES - REFUSE REMOVAL                       | 15,444         | 15,444         | 15,335         | (109)           | -1%   |  |
| I102420 | Sale of Bins                                   | 200            | 160            | 0              | (160)           | -100% |  |
|         | <b>Total Revenue</b>                           | <b>18,644</b>  | <b>18,104</b>  | <b>15,648</b>  | <b>(2,456)</b>  |       |  |
| E102020 | Commercial Refuse Collection                   | 57,211         | 47,660         | 28,510         | 19,150          | -40%  | Timing, Avon waste bills one month late.   |
| E102030 | Drum Muster                                    | 2,688          | 2,230          | 795            | 1,435           | -64%  |  |
| E102298 | Depreciation                                   | 1,300          | 1,080          | 1,083          | (3)             | 0%    |  |
| E102420 | PURCHASE OF BINS                               | 200            | 160            | 0              | 160             | -100% |  |
| E102999 | General Admin Allocated                        | 4,705          | 3,920          | 2,919          | 1,001           | -26%  |  |
|         | <b>Total Expenditure</b>                       | <b>66,103</b>  | <b>55,050</b>  | <b>33,306</b>  | <b>21,744</b>   |       |  |
|         | <b>Sub-total Sanitation - Other</b>            | <b>47,459</b>  | <b>36,946</b>  | <b>17,658</b>  | <b>19,288</b>   |       |  |
|         | <b>Sewage</b>                                  |                |                |                |                 |       |  |
| E103010 | DEEP SEWERAGE CONTRIBUTION                     | 0              | 0              | 438            | (438)           |       |  |
| E103999 | General Admin Allocated                        | 0              | 0              | 1,321          | (1,321)         |       |  |
|         | <b>Total Expenditure</b>                       | <b>0</b>       | <b>0</b>       | <b>1,760</b>   | <b>(1,760)</b>  |       |  |
|         | <b>Sub-total Sewage</b>                        | <b>0</b>       | <b>0</b>       | <b>1,760</b>   | <b>(1,760)</b>  |       |  |
|         | <b>Urban Stormwater Drainage</b>               |                |                |                |                 |       |  |
| E104010 | Urban Stormwater Drainage                      | 2,100          | 1,740          | 0              | 1,740           | -100% |  |
| E104999 | General Admin Allocated                        | 2,988          | 2,490          | 1,799          | 691             | -28%  |  |
|         | <b>Total Expenditure</b>                       | <b>5,088</b>   | <b>4,230</b>   | <b>1,799</b>   | <b>2,431</b>    |       |  |
|         | <b>Sub-total Urban Stormwater Drainage</b>     | <b>5,088</b>   | <b>4,230</b>   | <b>1,799</b>   | <b>2,431</b>    |       |  |
|         | <b>Protection of Environment</b>               |                |                |                |                 |       |  |
| I105220 | Income Other                                   | 0              | 0              | 0              | 0               |       |  |
|         | <b>Total Revenue</b>                           | <b>0</b>       | <b>0</b>       | <b>0</b>       | <b>0</b>        |       |  |
| E105051 | Reinstatement of Gravel Pits                   | 0              | 0              | 10,469         | (10,469)        |       | These labour and plant hours were expected to be expended to road maintenance when preparing the budget, overall wages are in line with budget.  |
| E105100 | Landcare                                       | 0              | 0              | 0              | 0               |       |  |
| E105200 | TREE PLANTING - WATER CATCHMENT OFFSET         | 0              | 0              | 0              | 0               |       |  |
| E105999 | General Admin Allocated                        | 0              | 0              | 1,282          | (1,282)         |       |  |
|         | <b>Total Expenditure</b>                       | <b>0</b>       | <b>0</b>       | <b>11,751</b>  | <b>(11,751)</b> |       |  |
|         | <b>Sub-total Protection of Environment</b>     | <b>0</b>       | <b>0</b>       | <b>11,751</b>  | <b>(11,751)</b> |       |  |
|         | <b>Town Planning</b>                           |                |                |                |                 |       |  |
| I106110 | Planning Approvals                             | 3,000          | 2,500          | 0              | (2,500)         | -100% |  |
| I106297 | Profit on Sale Rural Lots                      | 0              | 0              | 0              | 0               |       |  |
|         | <b>Total Revenue</b>                           | <b>3,000</b>   | <b>2,500</b>   | <b>0</b>       | <b>(2,500)</b>  |       |  |

## STATEMENT OF OPERATING

| COA     | Description                                  | Current Budget<br>\$ | YTD Budget<br>\$ | YTD Actual<br>\$ | Var.<br>\$     | Var.<br>% | Explanation of variances  |
|---------|--|----------------------|------------------|------------------|----------------|-----------|---|
| E106020 | Town Planning Advice                         | 7,000                | 5,830            | 2,053            | 3,777          | -65%      |   |
| E106030 | Town Planning Other                          | 3,800                | 3,160            | 1,970            | 1,190          | -38%      |   |
| E106999 | General Admin Allocated                      | 9,794                | 8,160            | 6,075            | 2,085          | -26%      |   |
|         | <b>Total Expenditure</b>                     | <b>20,594</b>        | <b>17,150</b>    | <b>10,097</b>    | <b>7,053</b>   |           |   |
|         | <b>Sub-total Town Planning</b>               | <b>17,594</b>        | <b>14,650</b>    | <b>10,097</b>    | <b>4,553</b>   |           |   |
|         | <b>Other Community Amenities</b>             |                      |                  |                  |                |           |   |
| I107400 | CHARGES - CEMETERY FEES                      | 1,000                | 830              | 1,761            | 931            | 112%      |   |
| I107051 | GRANT INCOME                                 | 0                    | 0                | 0                | 0              |           |   |
|         | <b>Total Revenue</b>                         | <b>1,000</b>         | <b>830</b>       | <b>1,761</b>     | <b>931</b>     |           |   |
| E107031 | KULIN CEMETERY                               | 2,280                | 1,900            | 3,150            | (1,250)        | 66%       |   |
| E107032 | DUDININ CEMETERY                             | 504                  | 420              | 829              | (409)          | 97%       |   |
| E107033 | Pingaring Cemetery                           | 504                  | 420              | 613              | (193)          | 46%       |   |
| E107050 | PUBLIC CONVENIENCES                          | 22,352               | 18,630           | 16,736           | 1,894          | -10%      |   |
| E107051 | Public Notice Boards                         | 504                  | 420              | 43               | 377            | -90%      |   |
| E107052 | PUBLIC CONVENIENCES DUDININ                  | 2,828                | 2,340            | 2,828            | (488)          | 21%       |   |
| E107053 | PUBLIC CONVENIENCES PINGARING                | 5,110                | 4,250            | 5,600            | (1,350)        | 32%       |   |
| E107060 | WAR MEMORIAL                                 | 3,576                | 2,980            | 3,056            | (76)           | 3%        |   |
| E107298 | Depreciation                                 | 17,500               | 14,580           | 13,909           | 671            | -5%       |   |
| E107999 | General Admin Allocated                      | 10,141               | 8,450            | 6,290            | 2,160          | -26%      |   |
|         | <b>Total Expenditure</b>                     | <b>65,299</b>        | <b>54,390</b>    | <b>53,052</b>    | <b>1,338</b>   |           |   |
|         | <b>Sub-total Other Community Amenities</b>   | <b>64,299</b>        | <b>53,560</b>    | <b>51,291</b>    | <b>2,269</b>   |           |   |
|         | <b>TOTAL COMMUNITY AMMENITIES</b>            | <b>231,387</b>       | <b>168,866</b>   | <b>150,450</b>   | <b>18,416</b>  |           |   |
|         | <b>RECREATION &amp; CULTURE</b>              |                      |                  |                  |                |           |   |
|         | <b>Sports Facilities - Various</b>           |                      |                  |                  |                |           |   |
| E110298 | Depreciation                                 | 71,772               | 59,810           | 62,072           | (2,262)        | 4%        |   |
| E110999 | General Admin Allocated                      | 6,048                | 5,040            | 4,107            | 933            | -19%      |   |
| E113331 | BOWLING GREENS                               | 0                    | 0                | 586              | (586)          |           |   |
| E113332 | OVAL   | 66,588               | 55,480           | 46,257           | 9,223          | -17%      | Both materials and wages are underseprnt on oval. Works manager has planned works which will use part of materials budget.  |
| E113333 | GOLF TENNIS PAVILION                         | 7,482                | 6,230            | 7,243            | (1,013)        | 16%       |   |
| E113334 | Golf Course                                  | 12,676               | 10,550           | 12,452           | (1,902)        | 18%       |   |
| E113701 | Plant Operation Costs                        | 996                  | 830              | 7,808            | (6,978)        | 841%      |   |
|         | <b>Total Expenditure</b>                     | <b>165,562</b>       | <b>137,940</b>   | <b>140,524</b>   | <b>(2,584)</b> |           |   |
|         | <b>Sub-total Sports Facilities - Various</b> | <b>165,562</b>       | <b>137,940</b>   | <b>140,524</b>   | <b>(2,584)</b> |           |   |
|         | <b>Public Halls</b>                          |                      |                  |                  |                |           |   |
| I111021 | MEMORIAL HALL DONATIONS/GRANTS               | 1,800                | 0                | 0                | 0              |           |   |
| I111022 | RENTAL FROM MEMORIAL HALL                    | 0                    | 0                | 436              | 436            |           |   |
|         | <b>Total Revenue</b>                         | <b>1,800</b>         | <b>0</b>         | <b>436</b>       | <b>436</b>     |           |   |
| E111021 | MEMORIAL HALL                                | 17,529               | 14,600           | 2,516            | 12,084         | -83%      | Maintenance works planned for the hall have not yet been carried out.   |
| E111031 | PINGARING HALL                               | 6,750                | 5,610            | 3,145            | 2,465          | -44%      | Maintenance works planned for the hall have not yet been carried out.   |
| E111032 | DUDININ HALL                                 | 10,230               | 8,510            | 1,745            | 6,765          | -79%      | Depreciation journals not run until 2019 audit conducted.   |
| E111033 | JITARNING HALL                               | 280                  | 230              | 309              | (79)           | 35%       |   |
| E111298 | Depreciation                                 | 59,874               | 49,890           | 48,907           | 983            | -2%       |   |
| E111999 | General Admin Allocated                      | 6,621                | 5,510            | 4,107            | 1,403          | -25%      |   |
|         | <b>Total Expenditure</b>                     | <b>101,284</b>       | <b>84,350</b>    | <b>60,729</b>    | <b>23,621</b>  |           |   |
|         | <b>Sub-total Public Halls</b>                | <b>99,484</b>        | <b>84,350</b>    | <b>60,292</b>    | <b>24,058</b>  |           |   |
|         | <b>Swimming Pools</b>                        |                      |                  |                  |                |           |   |
| I112405 | Pool Admission - Adults                      | 7,200                | 7,200            | 6,556            | (644)          | -9%       |   |
| I112410 | Pool Admission - Children                    | 5,000                | 5,000            | 3,964            | (1,036)        | -21%      |   |
| I112450 | Pool Slide Income                            | 16,200               | 16,200           | 18,654           | 2,454          | 15%       | YTD budget error, season pass revenue exceeds budget expectation but error exists in budget timing  |
| I112480 | SEASON PASS                                  | 7,000                | 3,500            | 10,027           | 6,527          | 186%      |   |
| I112600 | EVENTS                                       | 417                  | 417              | 640              | 223            | 54%       |   |
| I112510 | STAFF RENT                                   | 625                  | 520              | 3,270            | 2,750          | 529%      |   |
|         | <b>Total Revenue</b>                         | <b>36,442</b>        | <b>32,837</b>    | <b>43,110</b>    | <b>10,274</b>  |           |   |
| E112021 | Salaries                                     | 86,052               | 86,051           | 55,656           | 30,395         | -35%      | Use of casual staff lower than is expected and salary arrangement of pool manager has wages split over the entire year and not just for the pool season.                |
| E112022 | Superannuation                               | 0                    | 0                | 4,137            | (4,137)        |           |   |
| E112023 | CHEMICALS                                    | 5,092                | 4,230            | 5,598            | (1,368)        | 32%       | Electricity for May and June are significantly lower than months in the pool season however the expense will still be over budget by approximately \$1,000 at year end. |
| E112024 | ELECTRICITY                                  | 31,707               | 26,420           | 32,029           | (5,609)        | 21%       |   |
| E112025 | WATER  | 10,011               | 8,340            | 11,277           | (2,937)        | 35%       |   |
| E112026 | MAINTENANCE                                  | 45,340               | 39,400           | 37,968           | 1,432          | -4%       |   |
| E112027 | INSURANCE                                    | 6,486                | 5,400            | 6,486            | (1,086)        | 20%       |   |
| E112028 | OTHER MINOR EXPENDITURE                      | 3,764                | 3,130            | 811              | 2,319          | -74%      |   |
| E112029 | STAFF HOUSING                                | 0                    | 0                | 140              | (140)          |           |   |
| E112030 | TELEPHONE                                    | 504                  | 420              | 1,466            | (1,046)        | 249%      |   |
| E112298 | Depreciation                                 | 89,664               | 74,720           | 72,660           | 2,060          | -3%       |   |

## STATEMENT OF OPERATING

| COA     | Description                                  | Current Budget<br>\$ | YTD Budget<br>\$ | YTD Actual<br>\$ | Var.<br>\$      | Var.<br>% | Explanation of variances  |
|---------|--|----------------------|------------------|------------------|-----------------|-----------|---|
| E112600 | EVENTS                                       | 1,350                | 1,120            | 2,250            | (1,130)         | 101%      |   |
| E112999 | General Admin Allocated                      | 11,454               | 9,540            | 7,105            | 2,435           | -26%      |   |
|         | <b>Total Expenditure</b>                     | <b>291,424</b>       | <b>258,771</b>   | <b>237,582</b>   | <b>21,189</b>   |           |   |
|         | <b>Sub-total Swimming Pools</b>              | <b>254,982</b>       | <b>225,934</b>   | <b>194,472</b>   | <b>31,462</b>   |           |   |
|         | <b>Freebairn Recreation Centre</b>           |                      |                  |                  |                 |           |   |
| I113100 | Memberships - Adult                          | 11,052               | 9,210            | 8,663            | (547)           | -6%       |   |
| I113110 | Memberships - Children                       | 500                  | 410              | 164              | (246)           | -60%      |   |
| I113120 | Memberships - Social                         | 1,652                | 1,370            | 903              | (467)           | -34%      |   |
| I113130 | MEMBERSHIPS - SHORT TERM                     | 0                    | 0                | 0                | 0               |           |   |
| I113140 | Bank Charges recouped                        | 0                    | 0                | 0                | 0               |           |   |
| I113150 | EVENTS                                       | 1,548                | 1,290            | 1,311            | 21              | 2%        |   |
| I113300 | Hire - Indoor Courts                         | 504                  | 420              | 0                | (420)           | -100%     |   |
| I113320 | Hire - Kitchen                               | 3,504                | 2,920            | 2,988            | 68              | 2%        |   |
| I113299 | Proceeds on Sale of Asset                    | 0                    | 0                | 0                | 0               |           |   |
| I113330 | DONATIONS FOR FREEBAIRN REC CE NTR           | 0                    | 0                | 0                | 0               |           |   |
| I113338 | COMMUNITY CONTRIBUTIONS - SPECIFIC           | 12,000               | 10,000           | 0                | (10,000)        | -100%     | Timing  |
| I113380 | Hire - Golf/Tennis Pavilion                  | 480                  | 400              | 341              | (59)            | -15%      |   |
| I113390 | Hire - Function Rooms                        | 996                  | 830              | 1,222            | 392             | 47%       |   |
| I113393 | GYMNASIUM INCOME                             | 456                  | 380              | 1,176            | 796             | 210%      |   |
| I113395 | Catering Income                              | 0                    | 0                | 0                | 0               |           |   |
|         |  |                      |                  |                  |                 |           | Centre has been closed due to Covid-19 restrictions and takeaway sales have been minor in this time.                    |
| I113500 | BAR SALES                                    | 129,996              | 108,330          | 93,777           | (14,553)        | -13%      |   |
| I113501 | INTERNAL BAR SALES                           | 3,000                | 2,500            | 0                | (2,500)         | -100%     |   |
| I113505 | Canteen Sales                                | 3,000                | 2,500            | 1,985            | (515)           | -21%      |   |
|         | <b>Total Revenue</b>                         | <b>173,688</b>       | <b>144,720</b>   | <b>113,800</b>   | <b>(30,920)</b> |           |   |
| E113060 | Advertising and Promotion                    | 1,000                | 830              | 0                | 830             | -100%     |   |
| E113100 | BANK CHARGES                                 | 500                  | 410              | 649              | (239)           | 58%       |   |
| E113104 | CATERING COSTS                               | 0                    | 0                | 1,673            | (1,673)         |           |   |
| E113107 | Committee Costs                              | 200                  | 160              | 0                | 160             | -100%     |   |
| E113120 | Cleaning Supplies                            | 5,000                | 4,160            | 2,424            | 1,736           | -42%      |   |
| E113130 | IT MAINTENANCE                               | 4,000                | 3,330            | 3,361            | (31)            | 1%        |   |
| E113140 | Depreciation- Freebairn Centre               | 4,265                | 3,550            | 3,486            | 64              | -2%       |   |
| E113180 | ELECTRICITY                                  | 23,500               | 19,580           | 16,270           | 3,310           | -17%      |   |
| E113190 | FREIGHT - NON-BAR                            | 100                  | 80               | 0                | 80              | -100%     |   |
| E113210 | GAS SUPPLIES                                 | 2,300                | 1,910            | 1,260            | 650             | -34%      |   |
| E113218 | Minor Equipment                              | 500                  | 410              | 8,863            | (8,453)         | 2062%     | Upgrade Point of Sale hardware<br>Budget timing is off, expenditure slightly over full year budget but within threshold |
| E113220 | INSURANCE                                    | 18,458               | 15,380           | 18,458           | (3,078)         | 20%       |   |
| E113240 | LICENCING COSTS                              | 1,710                | 1,420            | 1,237            | 183             | -13%      |   |
| E113243 | Kitchen Consumables                          | 800                  | 660              | 892              | (232)           | 35%       |   |
| E113250 | Printing, Stationery and Post                | 2,500                | 2,080            | 472              | 1,608           | -77%      |   |
| E113260 | Pool Costs                                   | 200                  | 160              | 0                | 160             | -100%     |   |
| E113270 | REPAIRS AND MAINTENANCE                      | 54,580               | 45,470           | 17,315           | 28,155          | -62%      | Works being completed and it is expected that this will be expended   |
| E113272 | Security Costs                               | 450                  | 370              | 291              | 79              | -21%      |   |
| E113280 | Superannuation                               | 10,066               | 8,380            | 10,713           | (2,333)         | 28%       |   |
| E113285 | STAFF TRAINING                               | 2,850                | 2,370            | 3,125            | (755)           | 32%       |   |
| E113290 | TELEPHONE                                    | 3,500                | 2,910            | 1,344            | 1,566           | -54%      |   |
| E113295 | UNIFORMS                                     | 800                  | 660              | 0                | 660             | -100%     |   |
| E113298 | Depreciation                                 | 155,281              | 129,400          | 126,069          | 3,331           | -3%       |   |
|         |  |                      |                  |                  |                 |           | Staff coding wages to incorrect accounts, overall wages expenditure is currently right on track at FRC                  |
| E113300 | Wages - Centre Manager                       | 105,962              | 88,300           | 26,194           | 62,106          | -70%      |   |
| E113310 | Wages - Bar Staff Casuals                    | 0                    | 0                | 27,580           | (27,580)        |           | Staff coding wages to incorrect accounts, overall wages expenditure is currently below budget                           |
| E113315 | EVENTS                                       | 5,000                | 4,160            | (0)              | 4,160           | -100%     |   |
|         |  |                      |                  |                  |                 |           | Staff coding wages to incorrect accounts, overall wages expenditure is currently below budget                           |
| E113320 | WAGES - CLEANER                              | 5,000                | 4,160            | 25,504           | (21,344)        | 513%      |   |
| E113330 | OTHER COSTS                                  | 400                  | 330              | 64               | 266             | -81%      |   |
| E113335 | KIDSPORT                                     | 500                  | 410              | 0                | 410             | -100%     |   |
| E113350 | WORKERS COMPENSATION                         | 4,600                | 3,830            | 2,535            | 1,295           | -34%      |   |
| E113410 | Sundry Equipment Purchases                   | 2,500                | 2,080            | 0                | 2,080           | -100%     |   |
| E113499 | INTERNAL BAR PURCHASES                       | 2,000                | 1,660            | 0                | 1,660           | -100%     |   |
|         |  |                      |                  |                  |                 |           | Stock on hand numbers higher than normal and possible not achieving margin on sales                                     |
| E113500 | Bar Purchases                                | 52,000               | 43,330           | 53,211           | (9,881)         | 23%       |   |
| E113501 | Ice and Sundry Supplies                      | 1,000                | 830              | 77               | 753             | -91%      |   |
| E113502 | FREIGHT ON BAR PURCHASES                     | 2,400                | 2,000            | 1,759            | 241             | -12%      |   |
| E113505 | Canteen Purchases                            | 500                  | 410              | 340              | 70              | -17%      |   |
| E113510 | Bar Glassware                                | 500                  | 410              | 0                | 410             | -100%     |   |
| E113540 | STOCK WRITTEN OFF                            | 400                  | 330              | 0                | 330             | -100%     |   |
| E113999 | General Admin Allocated                      | 10,401               | 8,660            | 6,450            | 2,210           | -26%      |   |
|         | <b>Total Expenditure</b>                     | <b>485,723</b>       | <b>404,580</b>   | <b>361,636</b>   | <b>42,944</b>   |           |   |
|         | <b>Sub-total Freebairn Recreation Centre</b> | <b>312,035</b>       | <b>259,860</b>   | <b>247,836</b>   | <b>12,024</b>   |           |   |
|         | <b>Television Re-broadcasting</b>            |                      |                  |                  |                 |           |   |
| I114310 | Television Charges                           | 1,400                | 1,160            | 0                | (1,160)         | -100%     |   |
|         | <b>Total Revenue</b>                         | <b>1,400</b>         | <b>1,160</b>     | <b>0</b>         | <b>(1,160)</b>  |           |   |
| E114280 | EQUIPMENT MAINTENANCE                        | 0                    | 0                | 41               | (41)            |           |   |
| E114290 | CONT TO VARLEY RADIO                         | 1,400                | 1,160            | 508              | 652             | -56%      |   |
| E114298 | Depreciation                                 | 0                    | 0                | 0                | 0               |           |   |
| E114999 | General Admin Allocated                      | 2,942                | 2,450            | 1,825            | 625             | -26%      |   |
|         | <b>Total Expenditure</b>                     | <b>4,342</b>         | <b>3,610</b>     | <b>2,373</b>     | <b>1,237</b>    |           |   |

## STATEMENT OF OPERATING

| COA   | Description                   | Current Budget<br>\$ | YTD Budget<br>\$ | YTD Actual<br>\$ | Var.<br>\$     | Var.<br>% | Explanation of variances   |
|---|-------------------------------|----------------------|------------------|------------------|----------------|-----------|--|
| <b>Sub-total Television Re-broadcasting</b>   |                               | <b>2,942</b>         | <b>2,450</b>     | <b>2,373</b>     | <b>77</b>      |           |  |
| <b>Other Culture</b>                          |                               |                      |                  |                  |                |           |  |
| I116300                                       | Grant - Railway Station       | 0                    | 0                | 0                | 0              |           |  |
| <b>Total Revenue</b>                          |                               | <b>0</b>             | <b>0</b>         | <b>0</b>         | <b>0</b>       |           |  |
| E116100                                       | KULIN MUSEUM                  | 400                  | 330              | 247              | 83             | -25%      |  |
| E116200                                       | HERITAGE                      | 0                    | 0                | 0                | 0              |           |  |
| E116300                                       | Railway Station Maintenance   | 2,159                | 1,790            | 0                | 1,790          | -100%     |  |
| E116999                                       | General Admin Allocated       | 0                    | 0                | 1,321            | (1,321)        |           |  |
| <b>Total Expenditure</b>                      |                               | <b>2,559</b>         | <b>2,120</b>     | <b>1,568</b>     | <b>552</b>     |           |  |
| <b>Sub-total Other Culture</b>                |                               | <b>2,559</b>         | <b>2,120</b>     | <b>1,568</b>     | <b>552</b>     |           |  |
| <b>Other Sport &amp; Recreation</b>           |                               |                      |                  |                  |                |           |  |
| I117430                                       | Kulin Squash Courts           | 0                    | 0                | 0                | 0              |           |  |
| <b>Total Revenue</b>                          |                               | <b>0</b>             | <b>0</b>         | <b>46</b>        | <b>46</b>      |           |  |
| E117029                                       | OFFICE GARDENS                | 23,952               | 19,930           | 16,068           | 3,862          | -19%      |  |
| E117030                                       | PUBLIC PARKS GDNS & RESERVES  | 95,809               | 79,820           | 70,212           | 9,608          | -12%      | Labour hours overspent, overall wages are below what was budgeted  |
| E117031                                       | RESERVES - OTHER              | 16,689               | 13,890           | 10,751           | 3,139          | -23%      |  |
| E117042                                       | KULIN SQUASH COURTS           | 0                    | 0                | 0                | 0              |           |  |
| E117050                                       | STORM WATER REUSE SCHEME      | 0                    | 0                | 154              | (154)          |           |  |
| E117053                                       | HOLT ROCK TENNIS CLUB         | 0                    | 0                | 0                | 0              |           |  |
| E117052                                       | DUDININ SPORTSGROUND          | 1,500                | 1,250            | 1,725            | (475)          | 38%       |  |
| E117054                                       | Dudinin Tennis Club           | 2,000                | 1,660            | 2,415            | (755)          | 45%       |  |
| E117056                                       | OTHER SPORTING CLUBS          | 2,000                | 1,660            | 0                | 1,660          | -100%     | Funds budgeted to investigate a youth precinct have not yet been used.   |
| E117058                                       | SKATE PARK & PLAYGROUND       | 7,700                | 6,410            | 16               | 6,394          | -100%     |  |
| E117298                                       | Depreciation                  | 25,000               | 20,830           | 21,622           | (792)          | 4%        |  |
| E117500                                       | VARLEY DISTRICT CONTRIBUTIONS | 25,000               | 20,830           | 27,500           | (6,670)        | 32%       | YTD budget timing off, contribution towards tennis courts in line with annual budget   |
| E117520                                       | Pingaring Golf Club           | 2,600                | 2,160            | 6,525            | (4,365)        | 202%      |  |
| E117999                                       | General Admin Allocated       | 14,336               | 11,940           | 8,891            | 3,049          | -26%      |  |
| <b>Total Expenditure</b>                      |                               | <b>216,586</b>       | <b>180,380</b>   | <b>165,879</b>   | <b>14,501</b>  |           |  |
| <b>Sub-total Other Sport &amp; Recreation</b> |                               | <b>216,586</b>       | <b>180,380</b>   | <b>165,833</b>   | <b>14,547</b>  |           |  |
| <b>Recreation Co-ordinator</b>                |                               |                      |                  |                  |                |           |  |
| <b>Total Revenue</b>                          |                               | <b>0</b>             | <b>0</b>         | <b>0</b>         | <b>0</b>       |           |  |
| E118010                                       | Wages                         | 0                    | 0                | 0                | 0              |           |  |
| <b>Total Expenditure</b>                      |                               | <b>0</b>             | <b>0</b>         | <b>0</b>         | <b>0</b>       |           |  |
| <b>Sub-total Recreation Co-ordinator</b>      |                               | <b>0</b>             | <b>0</b>         | <b>0</b>         | <b>0</b>       |           |  |
| <b>TOTAL RECREATION &amp; CULTURE</b>         |                               | <b>1,054,150</b>     | <b>893,034</b>   | <b>812,899</b>   | <b>80,136</b>  |           |  |
| <b>TRANSPORT Roadworks</b>                    |                               |                      |                  |                  |                |           |  |
| I121500                                       | Regional Road Group           | 365,000              | 273,750          | 306,980          | 33,230         | 12%       | All works completed and remaining invoicing will be billed to Main Roads in May with income being received most likely June.                     |
| I121505                                       | MISC INCOME                   | 0                    | 0                | 0                | 0              |           |  |
| I121520                                       | Roads to Recovery             | 425,000              | 318,750          | 448,113          | 129,363        | 41%       | Grants will be claimed as work is completed, timing issue for now  |
| I121750                                       | BLACK SPOT                    | 99,000               | 74,250           | 0                | (74,250)       | -100%     | Invoice for funding not yet processed, will be done when work has substantially begun  |
| <b>Total Revenue</b>                          |                               | <b>889,000</b>       | <b>666,750</b>   | <b>755,093</b>   | <b>88,343</b>  |           |  |
| E121298                                       | Depreciation                  | 2,500,000            | 2,083,330        | 2,022,743        | 60,587         | -3%       |  |
| E121602                                       | Traffic Signs                 | 7,000                | 5,830            | 1,150            | 4,680          | -80%      |  |
| <b>Total Expenditure</b>                      |                               | <b>2,507,000</b>     | <b>2,089,160</b> | <b>2,023,893</b> | <b>65,267</b>  |           |  |
| <b>Sub-total Roadworks</b>                    |                               | <b>1,618,000</b>     | <b>1,422,410</b> | <b>1,268,800</b> | <b>153,610</b> |           |  |
| <b>Road Maintenance</b>                       |                               |                      |                  |                  |                |           |  |
| I122360                                       | Government Grants             | 190,838              | 159,030          | 203,560          | 44,530         | 28%       | YTD budget issue, total grant is 203k and has been received in a lump sum rather than over the year as the ytd budget would suggest it should.   |
| <b>Total Revenue</b>                          |                               | <b>191,838</b>       | <b>159,860</b>   | <b>203,560</b>   | <b>43,700</b>  |           |  |
| E122010                                       | ROAD MAINTENANCE              | 1,254,301            | 1,045,240        | 719,076          | 326,164        | -31%      | Timing, winter grading is expected to start and will bring this account closer to budget.  |
| E122120                                       | Insurance - Contract Works    | 0                    | 0                | 0                | 0              |           |  |
| E122121                                       | KULIN DEPOT                   | 55,600               | 46,320           | 38,313           | 8,007          | -17%      | Labour costs which have been charged to this account in the past have reduced, most likely due to employees allocating their time appropriately. |
| E122122                                       | HOLT ROCK DEPOT               | 6,600                | 5,490            | 4,161            | 1,329          | -24%      |  |
| E122140                                       | Footpath Maintenance          | 3,588                | 2,990            | 105              | 2,885          | -96%      |  |
| E122150                                       | STREET LIGHTING               | 27,629               | 23,020           | 14,778           | 8,242          | -36%      | Overall under budget, could possibly be a permanent saving of approx \$5,000 at year end   |
| E122160                                       | Street Cleaning               | 0                    | 0                | 2,072            | (2,072)        |           |  |
| E122161                                       | DUDININ CLEANING              | 3,348                | 2,790            | 1,992            | 798            | -29%      |  |
| E122180                                       | Street Trees                  | 13,716               | 11,430           | 4,994            | 6,436          | -56%      | Purchases of plants being processed May  |

| COA     | Description                               | Current Budget   | YTD Budget       | YTD Actual       | Var.           | Var.  | Explanation of variances  |
|---------|---|------------------|------------------|------------------|----------------|-------|---|
|         |   | \$               | \$               | \$               | \$             | %     |   |
| E122190 | Streetscape Maintenance                   | 74,352           | 61,950           | 55,634           | 6,316          | -10%  | Timing  |
| E122200 | Roman Road System                         | 7,500            | 7,500            | 7,364            | 136            | -2%   |   |
| E122298 | Depreciation                              | 18,204           | 15,170           | 23,420           | (8,250)        | 54%   |   |
| E122999 | General Admin Allocated                   | 526,203          | 438,500          | 326,933          | 111,567        | -25%  |   |
|         | <b>Total Expenditure</b>                  | <b>1,991,042</b> | <b>1,660,400</b> | <b>1,198,843</b> | <b>461,557</b> |       |   |
|         | <b>Sub-total Road Maintenance</b>         | <b>1,799,204</b> | <b>1,500,540</b> | <b>995,283</b>   | <b>505,257</b> |       |   |
|         | <b>Road Plant Purchases</b>               |                  |                  |                  |                |       |   |
| I123297 | Profit on Sale of Asset                   | 0                | 0                | 0                | 0              |       |   |
|         | <b>Total Revenue</b>                      | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>       |       |   |
|         |   |                  |                  |                  |                |       |   |
|         |   |                  |                  |                  |                |       |   |
| E123297 | LOSS ON SALE OF ASSET                     | 54,554           | 45,460           | 0                | 45,460         | -100% | Not all plant disposals have been processed as plant purchases are still on order. There were differences in expected trade values of machinery and this is reflected in the reduction/increase on our profit or loss position on trades. |
| E123999 | General Admin Allocated                   | 13,747           | 11,450           | 8,526            | 2,924          | -26%  |   |
|         | <b>Total Expenditure</b>                  | <b>68,301</b>    | <b>56,910</b>    | <b>8,526</b>     | <b>48,384</b>  |       |   |
|         | <b>Sub-total Road Plant Purchases</b>     | <b>68,301</b>    | <b>56,910</b>    | <b>8,526</b>     | <b>48,384</b>  |       |   |
|         | <b>Aerodomes</b>                          |                  |                  |                  |                |       |   |
| E126280 | Airstrip Maintenance                      | 5,740            | 4,770            | 4,264            | 506            | -11%  |   |
| E126298 | Depreciation                              | 8,000            | 6,660            | 6,663            | (3)            | 0%    |   |
| E126999 | General Admin Allocated                   | 2,130            | 1,770            | 1,321            | 449            | -25%  |   |
|         | <b>Total Expenditure</b>                  | <b>15,870</b>    | <b>13,200</b>    | <b>12,248</b>    | <b>952</b>     |       |   |
|         | <b>Sub-total Aerodomes</b>                | <b>15,870</b>    | <b>13,200</b>    | <b>12,248</b>    | <b>952</b>     |       |   |
|         | <b>TOTAL TRANSPORT</b>                    | <b>3,501,375</b> | <b>2,993,060</b> | <b>2,284,857</b> | <b>708,203</b> |       |   |
|         | <b>ECOMONIC SERVICES</b>                  |                  |                  |                  |                |       |   |
| I130100 | GRANT FUNDING                             | 0                | 0                | 0                | 0              |       |   |
| I130200 | DONATIONS SCHOOL HOLIDAY/LOCAL PROGRAM    | 0                | 0                | 0                | 0              |       |   |
| I130210 | DONATIONS CAMPS                           | 0                | 0                | 0                | 0              |       |   |
| I130240 | DONATIONS GENERAL                         | 0                | 0                | 326              | 326            |       |   |
| I130300 | USER CHARGES SCHOOL HOLIDAY/LOCAL PROG    | 0                | 0                | 0                | 0              |       |   |
| I130310 | USER CHARGES CAMPS                        | 0                | 0                | 941              | 941            |       |   |
| I130700 | TRANSFER FROM CAMP KULIN RESERVE          | 0                | 0                | 0                | 0              |       |   |
| I130320 | USER CHARGES SCHOOL CAMPS                 | 0                | 0                | 10,663           | 10,663         |       |   |
| I130330 | USER CHARGES CORPORATE CAMPS              | 0                | 0                | 568              | 568            |       |   |
| I132409 | HOSTEL CHARGES                            | 0                | 0                | 2,827            | 2,827          |       |   |
| I130500 | RENTAL REIMBURSEMENTS                     | 0                | 0                | 5,280            | 5,280          |       |   |
| I130600 | REIMBURSEMENTS AND OTHER INCOME           | 330,000          | 275,000          | 154,631          | (120,369)      | -44%  |   |
|         | <b>Total Income</b>                       | <b>330,000</b>   | <b>275,000</b>   | <b>175,236</b>   | <b>15,325</b>  |       |   |
|         |   |                  |                  |                  |                |       |   |
|         |   |                  |                  |                  |                |       |   |
| E130100 | FACILITATORS WAGES                        | 203,259          | 169,380          | 178,647          | (9,267)        | 5%    | Overtime wages and the cost of employing casual staff while one full time staff member is on extended leave has caused our actuals to exceed our budget.  |
| E130110 | FACILITATORS SUPERANNUATION               | 19,310           | 16,090           | 15,189           | 901            | -6%   |   |
| E130180 | VOLUNTEER SUPPORT                         | 0                | 0                | 0                | 0              |       |   |
| E130170 | SUPERVISION OTHER EMPLOYMENT EXPENSES     | 0                | 0                | 0                | 0              |       |   |
| E130200 | ACTIVITY COSTS - SCHOOL HOLIDAY/LOCAL PRO | 0                | 0                | 109              | (109)          |       |   |
| E130210 | ACTIVITY COSTS - CAMPS                    | 5,000            | 4,160            | 498              | 3,662          | -88%  |   |
| E130220 | ACTIVITY COSTS - SCHOOL CAMPS             | 0                | 0                | 0                | 0              |       |   |
| E130230 | ACTIVITY COSTS - CORPORATE CAMPS          | 0                | 0                | 0                | 0              |       |   |
| E130310 | TRANSPORTATION FOR CAMPS                  | 25,000           | 20,830           | 6,962            | 13,868         | -67%  |   |
|         |   |                  |                  |                  |                |       |   |
| E130335 | HOUSING COSTS                             | 16,458           | 13,680           | 5,890            | 7,790          | -57%  | Retirement homes have not billed the Shire for Cathy's rent costs   |
| E130500 | CATERING SCHOOL HOLIDAY/LOCAL PROGRAMS    | 0                | 0                | 0                | 0              |       |   |
| E130510 | CATERING CAMPS                            | 28,000           | 23,330           | 13,523           | 9,807          | -42%  |   |
| E130520 | CATERING SCHOOL CAMPS                     | 0                | 0                | 0                | 0              |       |   |
| E130610 | ADVERTISING CAMPS                         | 0                | 0                | 0                | 0              |       |   |
| E130630 | ADVERTISING CORPORATE CAMPS               | 0                | 0                | 0                | 0              |       |   |
| E130670 | ADVERTISING, MARKETING GENERAL            | 0                | 0                | 274              | (274)          |       |   |
| E130700 | MERCHANDISE COSTS                         | 7,500            | 6,250            | 3,840            | 2,410          | -39%  |   |
| E130800 | CAMP KULIN ADMINISTRATION COSTS           | 20,000           | 16,660           | 15,714           | 946            | -6%   |   |
| E130810 | CAMP KULIN STAFF DEVELOPMENT & TRAINING   | 5,000            | 4,160            | 879              | 3,281          | -79%  |   |
| E130820 | INCORPORATION EXPENSES                    | 0                | 0                | 0                | 0              |       |   |
| E130999 | GENERAL ADMINISTRATION ALLOCATED          | 15,707           | 13,080           | 10,180           | 2,900          | -22%  |   |
| E130705 | EVENT EXPENSES                            | 0                | 0                | 0                | 0              |       |   |
| E132040 | KULIN HOSTEL                              | 25,225           | 21,010           | 37,248           | (16,238)       | 77%   |   |
|         | <b>Total Expenditure</b>                  | <b>370,458</b>   | <b>308,630</b>   | <b>293,958</b>   | <b>30,910</b>  |       |   |
|         | <b>Sub-total Camp Kulin</b>               | <b>40,458</b>    | <b>33,630</b>    | <b>118,722</b>   |                |       |   |
|         | <b>Rural Services</b>                     |                  |                  |                  |                |       |   |
| I131100 | OTHER INCOME                              | 0                | 0                | 0                | 0              |       |   |
|         | <b>Total Revenue</b>                      | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>       |       |   |
|         |   |                  |                  |                  |                |       |   |
| E131040 | Noxious Weeds/Pest Plants                 | 8,486            | 7,070            | 5,684            | 1,386          | -20%  |   |
| E131060 | Vermin Control                            | 0                | 0                | 100              | (100)          |       |   |
| E131298 | Depreciation                              | 0                | 0                | 0                | 0              |       |   |
| E131999 | General Admin Allocated                   | 2,130            | 1,770            | 1,321            | 449            | -25%  |   |
|         | <b>Total Expenditure</b>                  | <b>10,617</b>    | <b>8,840</b>     | <b>7,105</b>     | <b>1,735</b>   |       |   |
|         | <b>Sub-total Rural Services</b>           | <b>10,617</b>    | <b>8,840</b>     | <b>7,105</b>     | <b>1,735</b>   |       |   |

## STATEMENT OF OPERATING

| COA   | Description                            | Current Budget | YTD Budget     | YTD Actual     | Var.           | Var.  | Explanation of variances   |
|---|--|----------------|----------------|----------------|----------------|-------|--|
|   |  | \$             | \$             | \$             | \$             | %     |  |
| <b>Tourism &amp; Area Promotion</b>           |  |                |                |                |                |       |  |
| I132100                                       | Grants                                 | 1,000          | 830            | 0              | (830)          | -100% |  |
| I132400                                       | Comm Info Officer Grant                | 0              | 0              | 0              | 0              |       |  |
| I132410                                       | Caravan Park Charges                   | 20,000         | 16,660         | 27,163         | 10,503         | 63%   | Actuals exceeding budget expectations, patronage has been higher than expected. Covid-19 restrictions will reduce earning capability between April - June however will still be significantly over budget. |
| I132420                                       | Sale of Maps                           | 0              | 0              | 15             | 15             |       |  |
| I132430                                       | SALE OF HISTORY BOOKS - KULIN          | 0              | 0              | 136            | 136            |       |  |
| I132450                                       | SALE OF THH SOUVENIRS                  | 1,200          | 1,000          | 3,054          | 2,054          | 205%  |  |
| <b>Total Revenue</b>                          |  | <b>22,200</b>  | <b>18,490</b>  | <b>30,368</b>  | <b>12,708</b>  |       |  |
| E132030                                       | CARAVAN PARK                           | 37,116         | 30,960         | 32,041         | (1,081)        | 3%    |  |
| E132050                                       | INFORMATION BAY                        | 200            | 160            | 132            | 28             | -18%  |  |
| E132100                                       | Tourism & Area Promotion               | 34,100         | 28,410         | 15,287         | 13,123         | -46%  |  |
| E132111                                       | Herbarium Costs                        | 0              | 0              | 0              | 0              |       |  |
| E132410                                       | SUPERANNUATION                         | 0              | 0              | 3,742          | (3,742)        |       |  |
| E132298                                       | Depreciation                           | 35,000         | 29,160         | 32,032         | (2,872)        | 10%   |  |
| E132999                                       | General Admin Allocated                | 38,140         | 31,780         | 23,654         | 8,127          | -26%  |  |
| <b>Total Expenditure</b>                      |  | <b>144,556</b> | <b>120,470</b> | <b>106,890</b> | <b>13,580</b>  |       |  |
| <b>Sub-total Tourism &amp; Area Promotion</b> |  | <b>122,356</b> | <b>101,980</b> | <b>76,522</b>  | <b>26,288</b>  |       |  |
| <b>Building Control</b>                       |  |                |                |                |                |       |  |
| I133410                                       | BUILDING PERMITS                       | 4,000          | 3,330          | 2,104          | (1,226)        | -37%  |  |
| I133420                                       | BCITF LEVY COLLECTION                  | 2,000          | 1,660          | 391            | (1,269)        | -76%  |  |
| I133425                                       | BUILDING SERVICES LEVY COLLECTION      | 1,000          | 830            | (1,447)        | (2,277)        | -274% |  |
| <b>Total Revenue</b>                          |  | <b>7,000</b>   | <b>5,820</b>   | <b>1,048</b>   | <b>(4,772)</b> |       |  |
| E133010                                       | Group Building Scheme                  | 7,500          | 6,250          | 2,345          | 3,905          | -62%  |  |
| E133420                                       | BCITF levy payment                     | 2,000          | 1,660          | 0              | 1,660          | -100% |  |
| E133425                                       | BUILDING SERVICES LEVY PAYMENT         | 1,000          | 830            | 0              | 830            | -100% |  |
| E133999                                       | General Admin Allocated                | 3,541          | 2,950          | 2,195          | 755            | -26%  |  |
| <b>Total Expenditure</b>                      |  | <b>14,041</b>  | <b>11,690</b>  | <b>4,540</b>   | <b>7,150</b>   |       |  |
| <b>Sub-total Building Control</b>             |  | <b>7,041</b>   | <b>5,870</b>   | <b>3,492</b>   | <b>2,378</b>   |       |  |
| <b>Kulin Resource Centre</b>                  |  |                |                |                |                |       |  |
| I134010                                       | Business Memberships                   | 0              | 0              | 127            | 127            |       |  |
| I134070                                       | Photocopying                           | 4,500          | 3,750          | 9,031          | 5,281          | 141%  | KBR printing for race book not budgeted for. Income of \$6,000   |
| I134080                                       | BINDING, STAPLING & FOLDING            | 0              | 0              | 82             | 82             |       |  |
| I134090                                       | FAXING, SCANNING & EMAILING            | 500            | 410            | 85             | (325)          | -79%  |  |
| I134100                                       | Computer Usage                         | 500            | 410            | 156            | (254)          | -62%  |  |
| I134120                                       | Desktop Publishing                     | 0              | 0              | 9              | 9              |       |  |
| I134130                                       | KULIN UPDATE                           | 7,000          | 5,830          | 5,627          | (203)          | -3%   |  |
| I134140                                       | Laminating                             | 500            | 410            | 448            | 38             | 9%    |  |
| I134150                                       | Equipment Hire                         | 500            | 410            | 55             | (355)          | -87%  |  |
| I134160                                       | CONSUMABLE SALES                       | 500            | 410            | 494            | 84             | 21%   |  |
| I134170                                       | BUILDING HIRE                          | 800            | 660            | 291            | (369)          | -56%  |  |
| I134180                                       | PUBLIC TRAINING/COURSES                | 3,000          | 2,500          | 15,605         | 13,105         | 524%  | Gen Ag, will be expenditure to match   |
| I134185                                       | EVENT INCOME & SPONSORSHIP             | 0              | 0              | 1,664          | 1,664          |       |  |
| I134190                                       | Commissions                            | 5,000          | 4,160          | 5,104          | 944            | 23%   |  |
| I134215                                       | KODAK SCANNING & PHOTOSHOP             | 0              | 0              | 37             | 37             |       |  |
| I134220                                       | OTHER INCOME                           | 2,000          | 1,660          | 11,044         | 9,384          | 565%  | Pilot training course fees not budgeted for, matched by expenditure.   |
| I134270                                       | COMMUNITY CONTRIBUTION REIMBURSEMENT   | 0              | 0              | 0              | 0              |       |  |
| I134300                                       | Reimbursements                         | 0              | 0              | 306            | 306            |       |  |
| I134500                                       | GRANTS - CRC OPERATIONAL               | 100,000        | 83,330         | 133,688        | 50,358         | 60%   | Permanent variance relating to the receipt of \$35,000 for trainee grant subsidy   |
| I134510                                       | EVENT & TICKETING INCOME               | 5,000          | 4,160          | 0              | (4,160)        | -100% |  |
| <b>Total Revenue</b>                          |  | <b>129,800</b> | <b>108,100</b> | <b>185,852</b> | <b>81,912</b>  |       |  |
| E134010                                       | Wages                                  | 96,158         | 80,130         | 56,147         | 23,983         | -30%  | Savings due to the absence of a CRC Manager, CDO has been working on CRC and an allocation of the officer's time will be posted here.  |
| E134020                                       | Superannuation                         | 9,135          | 7,610          | 2,751          | 4,859          | -64%  |  |
| E134030                                       | INSURANCE                              | 12,000         | 12,000         | 12,000         | 0              | 0%    |  |
| E134040                                       | UNIFORMS                               | 800            | 660            | 52             | 608            | -92%  |  |
| E134050                                       | STAFF TRAINING                         | 4,800          | 4,000          | 788            | 3,212          | -80%  |  |
| E134060                                       | TELEPHONE                              | 1,500          | 1,250          | 987            | 263            | -21%  |  |
| E134065                                       | WATER                                  | 1,200          | 1,000          | 637            | 363            | -36%  |  |
| E134070                                       | ELECTRICITY                            | 6,000          | 5,000          | 4,032          | 968            | -19%  |  |
| E134080                                       | Printing & Stationery                  | 15,000         | 12,500         | 12,315         | 185            | -1%   |  |
| E134090                                       | Postage and Freight                    | 0              | 0              | 0              | 0              |       |  |
| E134095                                       | STAFF AMENITIES                        | 0              | 0              | 0              | 0              |       |  |
| E134100                                       | Advertising and Promotion              | 1,500          | 1,250          | 1,476          | (226)          | 18%   |  |
| E134110                                       | IT MAINTENANCE & SUPPORT               | 3,600          | 3,000          | 3,863          | (863)          | 29%   |  |
| E134115                                       | Cleaning                               | 0              | 0              | 397            | (397)          |       |  |
| E134120                                       | CENTRE MAINTENANCE                     | 3,000          | 2,500          | 1,995          | 505            | -20%  | Heavy vehicle pilot course expenditure posted here and need to be reallocated to public works overheads based on employees who completed course.   |
| E134130                                       | COURSES & EVENTS                       | 10,000         | 8,330          | 32,619         | (24,289)       | 292%  |  |
| E134140                                       | Library Freight                        | 500            | 410            | 0              | 410            | -100% |  |
| E134150                                       | LIBRARY COSTS                          | 14,000         | 11,660         | 11,464         | 196            | -2%   |  |
| E134155                                       | Kodak Scanning & Photoshop             | 0              | 0              | 0              | 0              |       |  |
| E134165                                       | LEADERSHIP GROUP FUNCTIONS & SPONSORSH | 0              | 0              | 0              | 0              |       |  |

## STATEMENT OF OPERATING

| COA     | Description                              | Current Budget  | YTD Budget      | YTD Actual      | Var.            | Var.  | Explanation of variances  |
|---------|--|-----------------|-----------------|-----------------|-----------------|-------|---|
|         |  | \$              | \$              | \$              | \$              | %     |   |
| E134190 | KEY TO KULIN                             | 300             | 250             | 0               | 250             | -100% |   |
| E134200 | GRANT FUNDING EXPENDITURE                | 2,000           | 1,660           | 731             | 929             | -56%  |   |
| E134298 | Depreciation                             | 65,000          | 54,160          | 53,458          | 702             | -1%   | Depreciation run not completed, unable to post until audit has been completed.  |
| E134300 | SUNDRY EXPENSES                          | 0               | 0               | 209             | (209)           |       |   |
| E134999 | General Admin Allocated                  | 14,286          | 11,900          | 8,867           | 3,033           | -25%  |   |
|         | <b>Total Expenditure</b>                 | <b>260,779</b>  | <b>219,270</b>  | <b>205,109</b>  | <b>14,161</b>   |       |   |
|         | <b>Sub-total Kulin Resource Centre</b>   | <b>130,979</b>  | <b>111,170</b>  | <b>19,257</b>   | <b>96,073</b>   |       |   |
|         | <b>Other Economic Services</b>           |                 |                 |                 |                 |       |   |
| I136010 | SALE OF STANDPIPE WATER                  | 25,000          | 20,830          | 55,687          | 34,857          | 167%  | Water charges for sale of standpipe water were not expected to be as significant as this. The income is matched by expenditure.                               |
| I136030 | GRANTS                                   | 100,000         | 100,000         | 60,000          | (40,000)        | -40%  |   |
| I136040 | OTHER INCOME                             | 0               | 0               | 0               | 0               |       |   |
| I136050 | OTHER INCOME                             | 0               | 0               | 0               | 0               |       |   |
| I136115 | Community Cropping Program               | 1,000           | 830             | 1,364           | 534             |       |   |
|         | <b>Total Revenue</b>                     | <b>126,000</b>  | <b>121,660</b>  | <b>117,051</b>  | <b>(5,143)</b>  |       |   |
| E136040 | WATER SUPPLY (STANDPIPES)                | 45,000          | 37,500          | 89,816          | (52,316)        | 140%  | New water charges for sale of standpipe water, higher than budgeted for and not completely re-couped due to software failure in the early months of the year. |
| E136050 | Farm Water Supplies & Maintenance        | 1,000           | 830             | 0               | 830             |       |   |
| E136100 | OTHER EXPENDITURE                        | 0               | 0               | 0               | 0               |       |   |
| E136105 | Pingaring Community Centre               | 4,000           | 3,330           | 4,000           | (670)           | 20%   |   |
| E136115 | COMMUNITY CROPPING PROGRAM               | 1,000           | 830             | 0               | 830             | -100% |   |
| E136200 | ECONOMIC DEVELOPMENT                     | 0               | 0               | 0               | 0               |       |   |
| E136298 | DEPRECIATION                             | 2,500           | 2,080           | 1,128           | 952             | -46%  |   |
| E136999 | General Admin Allocated                  | 2,130           | 1,770           | 1,321           | 449             | -25%  |   |
|         | <b>Total Expenditure</b>                 | <b>55,630</b>   | <b>46,340</b>   | <b>96,265</b>   | <b>(49,925)</b> |       |   |
|         | <b>Sub-total Other Economic Services</b> | <b>(70,370)</b> | <b>(75,320)</b> | <b>(20,785)</b> | <b>(55,068)</b> |       |   |
|         | <b>Kulin Bush Races</b>                  |                 |                 |                 |                 |       |   |
| I138010 | BUSH RACES INCOME                        | 0               | 0               | 12,211          | 12,211          |       | Long term loan to KBR repaid.   |
| I138020 | OTHER RACES INCOME                       | 25,000          | 0               | 0               | 0               |       |   |
|         | <b>Total Revenue</b>                     | <b>25,000</b>   | <b>0</b>        | <b>12,211</b>   | <b>12,211</b>   |       |   |
| E138010 | BUSH RACES EXPENDITURE                   | 0               | 0               | 0               | 0               |       |   |
| E138015 | BLAZING SWAN EXPENDITURE                 | 12,500          | 10,410          | 13,004          | (2,594)         | 25%   | Payment of Blazing Swan ticket contribution to landholder   |
| E138020 | INSURANCE & LICENSING.                   | 0               | 0               | 0               | 0               |       |   |
| E138040 | BUSH RACES CONTRIBUTION                  | 18,986          | 15,820          | 13,173          | 2,647           | -17%  | Payment of Blazing Swan ticket contribution to KBR  |
| E138298 | Depreciation                             | 0               | 0               | 0               | 0               |       |   |
| E138999 | General Admin Allocated                  | 15,707          | 13,080          | 9,740           | 3,340           | -26%  |   |
|         | <b>Total Expenditure</b>                 | <b>47,193</b>   | <b>39,310</b>   | <b>35,917</b>   | <b>3,393</b>    |       |   |
|         | <b>Sub-total Kulin Bush Races</b>        | <b>22,193</b>   | <b>39,310</b>   | <b>23,706</b>   | <b>15,604</b>   |       |   |
|         | <b>Fuel Facility</b>                     |                 |                 |                 |                 |       |   |
| I139010 | SALES - PUBLIC                           | 600,000         | 500,000         | 561,840         | 61,840          | 12%   |   |
|         | <b>Total Revenue</b>                     | <b>600,000</b>  | <b>500,000</b>  | <b>561,840</b>  | <b>61,840</b>   |       |   |
| E139010 | FUEL PURCHASES                           | 550,000         | 458,330         | 511,955         | (53,625)        | 12%   |   |
| E139030 | FUEL ACCOUNT SALES                       | 1,500           | 1,250           | 1,331           | (81)            | 6%    |   |
| E139040 | IT MAINTENANCE                           | 3,500           | 2,910           | 5,812           | (2,902)         | 100%  |   |
| E139045 | BANK CHARGES                             | 5,000           | 4,160           | 3,612           | 548             | -13%  |   |
| E139050 | MAINTENANCE & REPAIRS                    | 7,660           | 6,380           | 2,752           | 3,628           | -57%  |   |
| E139999 | GENERAL ADMIN ALLOCATED                  | 17,297          | 14,410          | 10,623          | 3,787           | -26%  |   |
|         | <b>Total Expenditure</b>                 | <b>584,957</b>  | <b>487,440</b>  | <b>536,086</b>  | <b>(48,646)</b> |       |   |
|         | <b>Sub-total Fuel Facility</b>           | <b>(15,043)</b> | <b>(12,560)</b> | <b>(25,754)</b> | <b>13,194</b>   |       |   |
|         | <b>TOTAL ECONOMIC SERVICES</b>           | <b>248,230</b>  | <b>212,920</b>  | <b>202,265</b>  | <b>100,203</b>  |       |   |
|         | <b>OTHER PROPERTY &amp; SERVICES</b>     |                 |                 |                 |                 |       |   |
|         | <b>Private Works</b>                     |                 |                 |                 |                 |       |   |
| I141025 | MAIN ROADS WORKS                         | 0               | 0               | 0               | 0               |       |   |
| I141410 | Private Works                            | 24,000          | 20,000          | 131,452         | 111,452         | 557%  |   |
|         | <b>Total Revenue</b>                     | <b>24,000</b>   | <b>20,000</b>   | <b>131,452</b>  | <b>111,452</b>  |       |   |
| E141010 | PRIVATE WORKS                            | 22,080          | 18,400          | 88,002          | (69,602)        | 378%  |   |
| E141022 | MRWA - Hyden Kondinin Road               | 0               | 0               | 18,440          | (18,440)        |       |   |
| E141025 | MAIN ROADS WORKS                         | 0               | 0               | 14,215          | (14,215)        |       |   |
| E141999 | General Admin Allocated                  | 11,032          | 9,190           | 6,842           | 2,348           | -26%  |   |
|         | <b>Total Expenditure</b>                 | <b>33,112</b>   | <b>27,590</b>   | <b>127,500</b>  | <b>(99,910)</b> |       |   |
|         | <b>Sub-total Private Works</b>           | <b>9,112</b>    | <b>7,590</b>    | <b>(3,952)</b>  | <b>11,542</b>   |       |   |
|         | <b>Community Bus</b>                     |                 |                 |                 |                 |       |   |
| I142100 | Hire of Bus & Trailer                    | 6,000           | 5,000           | 5,748           | 748             | 15%   |   |
| I142200 | Contributions - Bus Purchase             | 0               | 0               | 0               | 0               |       |   |
|         | <b>Total Revenue</b>                     | <b>6,000</b>    | <b>5,000</b>    | <b>5,748</b>    | <b>748</b>      |       |   |
| E142020 | Community Bus Shed                       | 50              | 50              | 48              | 2               | -4%   |   |
| E142105 | LICENSING & INSURANCE                    | 840             | 490             | 0               | 490             | -100% |   |

## STATEMENT OF OPERATING

| COA     | Description                             | Current Budget | YTD Budget    | YTD Actual     | Var.            | Var.  | Explanation of variances  |
|---------|---|----------------|---------------|----------------|-----------------|-------|---|
|         |   | \$             | \$            | \$             | \$              | %     |   |
| E142298 | Depreciation                            | 3,000          | 2,500         | 4,481          | (1,981)         | 79%   |   |
| E142700 | Plant Operation Costs                   | 6,000          | 5,000         | 5,036          | (36)            | 1%    |   |
|         | <b>Total Expenditure</b>                | <b>9,890</b>   | <b>8,040</b>  | <b>9,564</b>   | <b>(1,524)</b>  |       |   |
|         | <b>Sub-total Community Bus</b>          | <b>3,890</b>   | <b>3,040</b>  | <b>3,816</b>   | <b>(776)</b>    |       |   |
|         | <b>Public Works Overheads</b>           |                |               |                |                 |       |   |
| I143100 | STAFF HOUSING RENTAL                    | 39,364         | 32,800        | 20,080         | (12,720)        | -39%  | Rent revenue received for JV Housing rentals has been allocated to the housing program. All expected rental income has been paid.   |
| I143390 | REIMBURSEMENTS                          | 10,000         | 8,330         | 8,237          | (93)            | -1%   |   |
|         | <b>Total Revenue</b>                    | <b>49,364</b>  | <b>41,130</b> | <b>28,317</b>  | <b>(12,813)</b> |       |   |
| E143010 | ENGINEERS SALARY                        | 90,751         | 75,620        | 85,742         | (10,122)        | 13%   | Trainee tech officer wages also being coded to this account but had been budgeted to be allocated across the budget.  |
| E143020 | ENGINEER SUNDRIES                       | 0              | 0             | 0              | 0               |       |   |
| E143025 | WORKERS COMPENSATION INSURANCE          | 34,000         | 34,000        | 37,607         | (3,607)         | 11%   |   |
| E143030 | OFFICE EXPENSES                         | 3,100          | 2,580         | 2,924          | (344)           | 13%   |   |
| E143035 | UTILITIES                               | 0              | 0             | 0              | 0               |       |   |
| E143040 | Superannuation                          | 138,185        | 115,150       | 117,420        | (2,270)         | 2%    |   |
| E143050 | Sick & Holiday Pay                      | 163,200        | 136,000       | 142,170        | (6,170)         | 5%    |   |
| E143060 | Insurance on Works                      | 19,000         | 19,000        | 19,000         | 0               | 0%    |   |
| E143070 | Long Service leave                      | 8,500          | 7,080         | 0              | 7,080           | -100% |   |
| E143075 | FBT EXPENSE                             | 1,500          | 0             | 0              | 0               |       |   |
| E143090 | Award Allowances                        | 80,345         | 66,950        | 59,264         | 7,686           | -11%  | Three staff members budgeted to receive housing allowance who have either left the Shire or are not entitled.   |
| E143110 | Consumable Stores                       | 0              | 0             | 0              | 0               |       |   |
| E143120 | PROTECTIVE CLOTHING                     | 6,300          | 5,250         | 6,085          | (835)           | 16%   |   |
| E143125 | STAFF HOUSING                           | 100,295        | 83,560        | 101,199        | (17,639)        | 21%   | Project overspend and unbudgeted purchases at mechanics and works manager's residences  |
| E143130 | Removal Expenses                        | 5,000          | 4,160         | 0              | 4,160           | -100% |   |
| E143140 | Seminar Expenses                        | 25,238         | 21,020        | 11,096         | 9,924           | -47%  | Labour charges for staff on training courses is expected to be allocated here. Budgeted allocation of time has not been utilised.   |
| E143150 | Health & Safety Program                 | 12,286         | 9,213         | 3,009          | 6,204           | -67%  | Payments to OSH Contractor have not been as high as budgeted.   |
| E143152 | CONSULTING                              | 10,000         | 8,330         | 6,000          | 2,330           | -28%  |   |
| E143155 | Apprentice Training                     | 0              | 0             | 0              | 0               |       |   |
| E143180 | TRANSFER FROM POC                       | 0              | 0             | 0              | 0               |       |   |
| E143190 | KEY TO KULIN                            | 0              | 0             | 0              | 0               |       |   |
| E143205 | WORKERS COMPENSATION                    | 0              | 0             | 0              | 0               |       |   |
| E143290 | ALLOCATED TO WORKS & SERVICES           | (849,654)      | (708,040)     | (635,742)      | (72,298)        | -10%  | Staff housing and trainee wage expense have meant that the overhead rate of 80% has not been high enough to allocate all labour overheads. A manual allocation will be made closer to year end to ensure all costs are allocated. Rate of 80% will be reviewed with budget 2021 |
| E143297 | Loss on Sale of Asset                   | 0              | 0             | 673            | (673)           |       |   |
| E143298 | Depreciation                            | 13,281         | 11,060        | 13,583         | (2,523)         | 23%   |   |
| E143999 | General Admin Allocated                 | 188,037        | 156,690       | 89,872         | 66,818          | -43%  |   |
|         | <b>Total Expenditure</b>                | <b>49,364</b>  | <b>47,623</b> | <b>59,902</b>  | <b>(12,279)</b> |       |   |
|         | <b>Sub-total Public Works Overheads</b> | <b>(0)</b>     | <b>6,493</b>  | <b>31,584</b>  | <b>(25,091)</b> |       |   |
|         | <b>Plant Operation</b>                  |                |               |                |                 |       |   |
| I144390 | Insurance Claims                        | 0              | 0             | 0              | 0               |       |   |
| I144297 | Profit on Sale of Asset                 | 0              | 0             | 0              | 0               |       |   |
| I144100 | DIESEL REBATE                           | 20,000         | 16,660        | 12,436         | (4,224)         | -25%  |   |
|         | <b>Total Revenue</b>                    | <b>20,000</b>  | <b>16,660</b> | <b>12,436</b>  | <b>(4,224)</b>  |       |   |
| E144000 | Plant Repair Wages                      | 147,154        | 122,620       | 81,116         | 41,504          | -34%  | Mechanic has taken leave throughout the year, these labour hours are allocated to leave rather than plant repairs.  |
| E144005 | Tyres & Tubes                           | 48,000         | 40,000        | 29,256         | 10,744          | -27%  |   |
| E144010 | Parts & Repairs                         | 180,000        | 149,990       | 106,753        | 43,237          | -29%  | Funds budgeted for materials have not been used, there is fat in this budget item to cover for any major repairs which may occur unexpectedly.  |
| E144015 | INSURANCE & LICENCE                     | 95,000         | 95,000        | 95,274         | (274)           | 0%    |   |
| E144020 | Fuel & Oil                              | 340,000        | 283,330       | 281,100        | 2,230           | -1%   |   |
| E144030 | BLADES & TYNES                          | 12,000         | 10,000        | 6,533          | 3,467           | -35%  |   |
| E144060 | Expendable Tools                        | 2,400          | 2,000         | 0              | 2,000           | -100% |   |
| E144061 | TELEPHONE                               | 1,200          | 1,000         | 1,127          | (127)           | 13%   |   |
| E144070 | OFFICE EXPENSES                         | 1,200          | 1,000         | 0              | 1,000           | -100% |   |
| E144080 | Relocation Expenses                     | 0              | 0             | 2,310          | (2,310)         |       |   |
| E144180 | Other Minor Expenditure                 | 2,400          | 2,000         | 0              | 2,000           | -100% |   |
| E144290 | ALLOCATED TO WORKS & SERVICES           | (813,354)      | (677,790)     | (512,777)      | (165,013)       | -24%  | Plant usage has not been as high as expected meaning that all of the plant costs have not been fully allocated, a manual allocation will have to take place close to year end.  |
| E144700 | PLANT OPERATION COSTS                   | 40,000         | 33,330        | 24,153         | 9,177           | -28%  |   |
|         | <b>Total Expenditure</b>                | <b>56,000</b>  | <b>62,480</b> | <b>114,846</b> | <b>(52,366)</b> |       |   |
|         | <b>Sub-total Plant Operation</b>        | <b>36,000</b>  | <b>45,820</b> | <b>102,410</b> | <b>(56,590)</b> |       |   |
|         | <b>Salaries &amp; Wages</b>             |                |               |                |                 |       |   |
| I146390 | Workers Compensation                    | 5,000          | 4,160         | 11,627         | 7,467           | 179%  |   |

## STATEMENT OF OPERATING

| COA     | Description                                | Current Budget<br>\$ | YTD<br>Budget<br>\$ | YTD<br>Actual<br>\$ | Var.<br>\$       | Var.<br>% | Explanation of variances |
|---------|--|----------------------|---------------------|---------------------|------------------|-----------|--------------------------|
|         | <b>Total Revenue</b>                       | <b>5,000</b>         | <b>4,160</b>        | <b>11,627</b>       | <b>7,467</b>     |           |                          |
| E146010 | Gross Total For Year                       | 2,700,000            | 2,250,000           | 2,157,045           | 92,955           | -4%       |                          |
| E146020 | Workers Compensation                       | 0                    | 0                   | 147                 | (147)            |           |                          |
| E146200 | Salaries & Wages Allocated                 | (2,700,000)          | (2,250,000)         | (2,157,045)         | (92,955)         | -4%       |                          |
| E146400 | Unallocated Salaries & Wages               | 0                    | 0                   | 0                   | 0                |           |                          |
|         | <b>Total Expenditure</b>                   | <b>0</b>             | <b>0</b>            | <b>147</b>          | <b>(147)</b>     |           |                          |
|         | <b>Sub-total Salaries &amp; Wages</b>      | <b>(5,000)</b>       | <b>(4,160)</b>      | <b>(11,479)</b>     | <b>7,319</b>     |           |                          |
|         | <b>Unclassified</b>                        |                      |                     |                     |                  |           |                          |
| I147360 | SALE OF PARTS/SCRAP                        | 500                  | 410                 | 0                   | (410)            | -100%     |                          |
|         | <b>Total Revenue</b>                       | <b>500</b>           | <b>410</b>          | <b>0</b>            | <b>(410)</b>     |           |                          |
|         | <b>Sub-total Unclassified</b>              | <b>(500)</b>         | <b>(410)</b>        | <b>0</b>            | <b>(410)</b>     |           |                          |
|         | <b>Public Works Depreciation</b>           |                      |                     |                     |                  |           |                          |
| E144298 | Depreciation                               | 560,000              | 466,660             | 369,741             | 96,919           | -21%      |                          |
| E148298 | Gross Depreciation                         | 0                    | 0                   | 30,948              | (30,948)         |           |                          |
| E148299 | LESS DEPRECIATION ALLOCATED                | (560,000)            | (466,660)           | (356,323)           | (110,337)        | -24%      |                          |
|         | <b>Total Expenditure</b>                   | <b>0</b>             | <b>0</b>            | <b>44,366</b>       | <b>(44,366)</b>  |           |                          |
|         | <b>Sub-total Public Works Depreciation</b> | <b>0</b>             | <b>0</b>            | <b>44,366</b>       | <b>(44,366)</b>  |           |                          |
|         | <b>TOTAL OTHER PROPERTY &amp; SERVICES</b> | <b>43,502</b>        | <b>58,373</b>       | <b>166,746</b>      | <b>(108,373)</b> |           |                          |
|         | <b>GRAND TOTAL</b>                         | <b>2,581,988</b>     | <b>1,968,031</b>    | <b>1,252,753</b>    | <b>808,400</b>   |           |                          |

**Shire of Kulin**  
**STATEMENT OF CAPITAL**  
**(Statutory Reporting Program)**  
**For the period ended 30 April 2020**

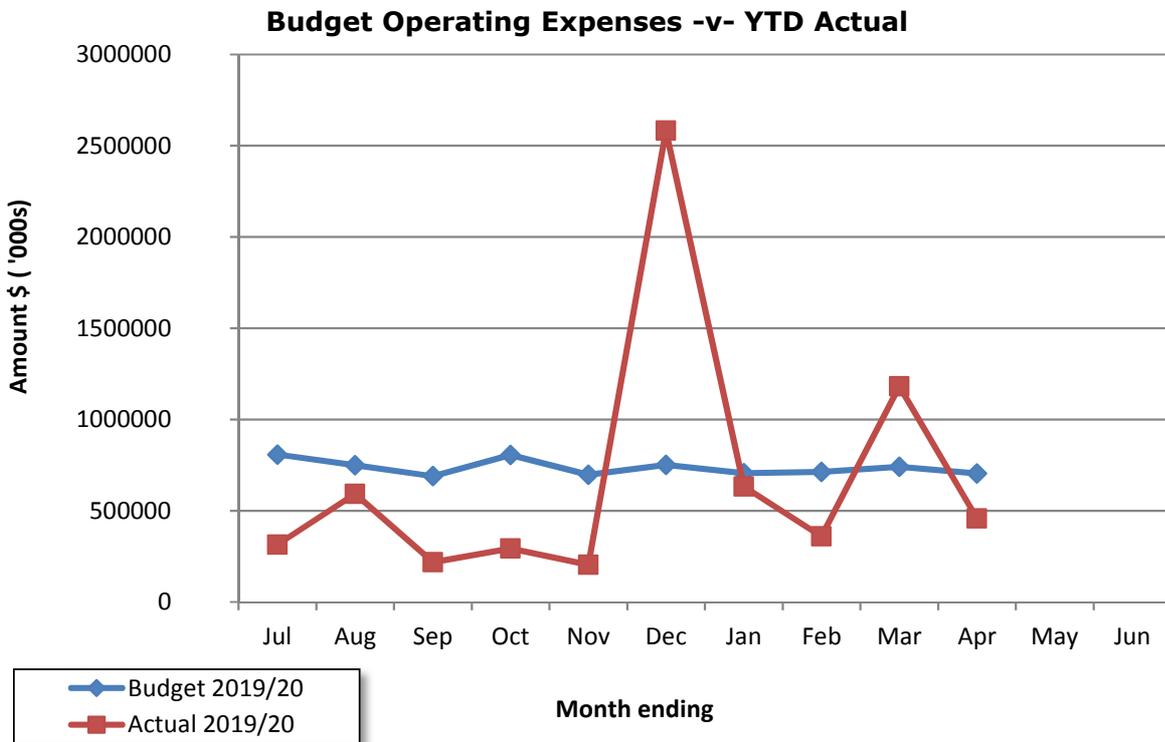
| COA                                   | Description                                     | Annual Budget  | YTD Budget     | YTD Actual      | Var.            | Var.  |
|---------------------------------------|---|----------------|----------------|-----------------|-----------------|-------|
|                                       |   | \$             | \$             | \$              | \$              | %     |
| <b>GOVERNANCE</b>                     |   |                |                |                 |                 |       |
| E042000                               | OLD ADMINISTRATION BUILDING                     | 34,000         | 28,320         | 2,273           | 26,047          |       |
| E042400                               | ADMINISTRATION EQUIPMENT                        | 0              | 0              | 48,104          | (48,104)        |       |
| E042510                               | Transfer to Admin Equip Reserve                 | 1,129          | 940            | 886             | 54              | -6%   |
|                                       | <b>Total Expenditure</b>                        | <b>35,129</b>  | <b>29,260</b>  | <b>51,263</b>   | <b>(48,050)</b> |       |
|                                       | <b>Sub-total Governance</b>                     | <b>35,129</b>  | <b>29,260</b>  | <b>51,263</b>   | <b>(48,050)</b> |       |
| <b>LAW, ORDER &amp; PUBLIC SAFETY</b> |   |                |                |                 |                 |       |
| E053720                               | FESA BUILDING                                   | 16,130         | 13,420         | 0               | 13,420          | -100% |
|                                       | <b>Total Expenditure</b>                        | <b>16,130</b>  | <b>13,420</b>  | <b>0</b>        | <b>13,420</b>   |       |
|                                       | <b>Sub-total Law, Order &amp; Public Safety</b> | <b>16,130</b>  | <b>13,420</b>  | <b>0</b>        | <b>13,420</b>   |       |
| <b>HEALTH</b>                         |   |                |                |                 |                 |       |
| E077150                               | TRANSFER TO MEDICAL SERVICES RESERVE            | 1,547          | 773            | 1,214           | (441)           | 57%   |
|                                       | <b>Total Expenditure</b>                        | <b>1,547</b>   | <b>773</b>     | <b>1,214</b>    | <b>(441)</b>    |       |
|                                       | <b>Sub-total Law, Order &amp; Public Safety</b> | <b>1,547</b>   | <b>773</b>     | <b>1,214</b>    | <b>(441)</b>    |       |
| <b>EDUCATION &amp; WELFARE</b>        |   |                |                |                 |                 |       |
|                                       | <b>Sub-total Education &amp; Welfare</b>        | <b>0</b>       | <b>0</b>       | <b>0</b>        | <b>0</b>        |       |
| <b>HOUSING</b>                        |   |                |                |                 |                 |       |
| I091510                               | TRANSFER FROM BUILDING RESERVE                  | (260,000)      | 130,000        | (260,000)       | 390,000         | -300% |
| E091103                               | STAFF HOUSING PROJECT 3 RESIDENCIES             | 282,677        | 282,677        | 177,377         | 105,300         | -37%  |
| E091110                               | PRINCIPAL ON LOANS 55 & 58                      | 87,804         | 43,902         | 43,569          | 333             | -1%   |
| E091510                               | Transfer to Building Reserve                    | 7,508          | 3,754          | 5,892           | (2,138)         | 57%   |
| E092510                               | TRANSFER TO JOINT VENT HOUSING RESERVE          | 1,127          | 563            | 302             | 261             | -46%  |
|                                       | <b>Total Expenditure</b>                        | <b>119,116</b> | <b>460,896</b> | <b>(32,861)</b> | <b>(1,544)</b>  |       |
|                                       | <b>Sub-total Housing</b>                        | <b>119,116</b> | <b>460,896</b> | <b>(32,861)</b> | <b>(1,544)</b>  |       |
| <b>COMMUNITY AMENITIES</b>            |   |                |                |                 |                 |       |
| E106105                               | TRANSFER TO TOWN PLANNING RESERVE               | 0              | 0              | 583             | (583)           |       |
|                                       | <b>Total Expenditure</b>                        | <b>0</b>       | <b>0</b>       | <b>583</b>      | <b>(583)</b>    |       |
|                                       | <b>Sub-total Community Amenities</b>            | <b>0</b>       | <b>0</b>       | <b>583</b>      | <b>(583)</b>    |       |
| <b>RECREATION &amp; CULTURE</b>       |   |                |                |                 |                 |       |
| I113910                               | TRANSFER FROM FREEBAIRN RECREATION CENTRE       | (25,000)       | 0              | (25,000)        | 25,000          |       |
| E112000                               | SOLAR PANELS - AQUATIC CENTRE                   | 25,000         | 20,830         | 0               | 20,830          | -100% |
| E113900                               | FREEBAIRN REC CENTRE CAPITAL F & E              | 49,200         | 41,000         | 48,463          | (7,463)         | 18%   |
| E113910                               | TRANSFER TO FREEBAIRN REC CENTRE RESERVE        | 3,586          | 1,793          | 1,853           | (60)            | 3%    |
| E113930                               | TRANSFER TO FRC SURFACE & EQUIP REPLACEMENT     | 2,760          | 1,379          | 2,166           | (787)           | 57%   |
| E117400                               | SPORTING CLUB CONTRIBUTIONS                     | 50,000         | 41,660         | 0               | 41,660          | -100% |
| E113905                               | FREEBAIRN REC CENTRE CAPITAL L & B              | 62,000         | 51,660         | 47,900          | 3,760           |       |
| E119010                               | TRANSFER TO FREEBAIRN SPORTSPERSON SCHOOL       | 186            | 93             | 1,107           | (1,014)         |       |
| I113920                               | TRANSFER FROM FRC SURFACE & EQUIP REPLACEMENT   | (45,000)       | (45,000)       | (45,000)        | 0               |       |
|                                       | <b>Total Expenditure</b>                        | <b>122,732</b> | <b>113,415</b> | <b>31,589</b>   | <b>57,840</b>   |       |
|                                       | <b>Sub-total Recreation &amp; Culture</b>       | <b>122,732</b> | <b>113,415</b> | <b>31,589</b>   | <b>57,840</b>   |       |

## STATEMENT OF OPERATING

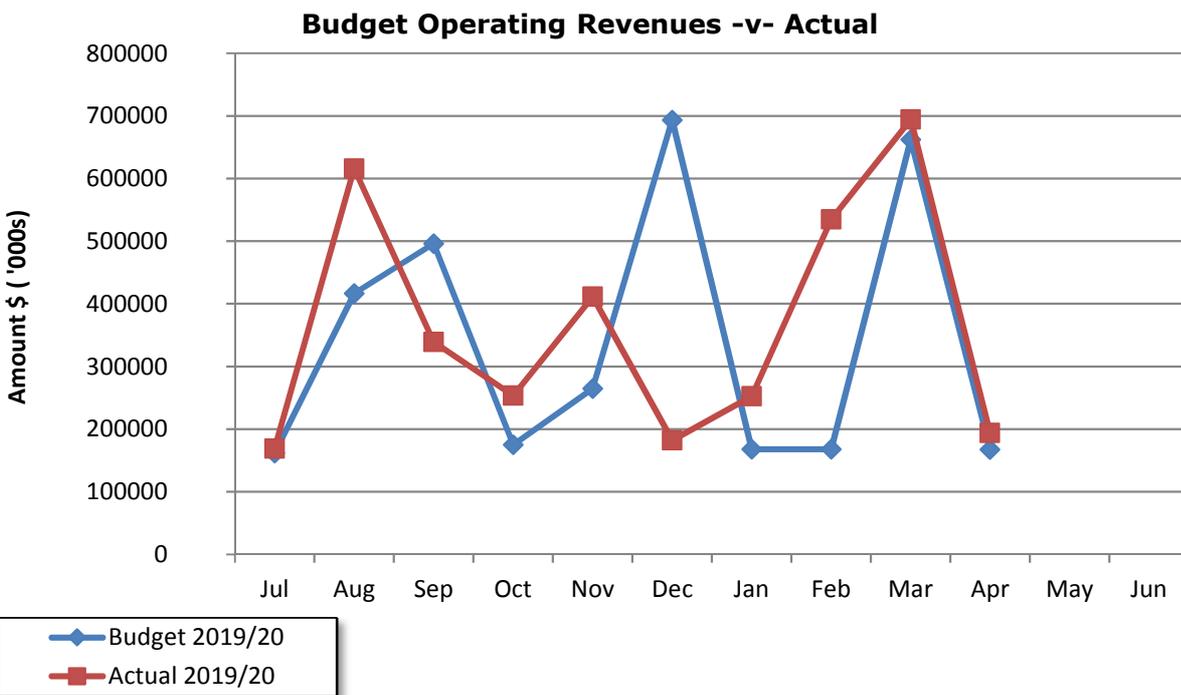
| COA                                  | Description                                    | Annual Budget    | YTD Budget       | YTD Actual       | Var.           | Var.  |
|--------------------------------------|--|------------------|------------------|------------------|----------------|-------|
|                                      |  | \$               | \$               | \$               | \$             | %     |
| <b>TRANSPORT</b>                     |  |                  |                  |                  |                |       |
| E121500                              | MAJOR ROAD CONSTRUCTION                        | 600,494          | 500,390          | 587,114          | (86,724)       | 17%   |
| E121520                              | ROADS TO RECOVERY CONSTRUCTION                 | 440,080          | 366,720          | 560,539          | (193,819)      | 53%   |
| E121550                              | MINOR ROAD CONSTRUCTION                        | 375,400          | 312,820          | 171,216          | 141,604        | -45%  |
| E121750                              | BLACK SPOT ROAD CONSTRUCTION                   | 151,056          | 125,870          | 4,741            | 121,129        | -96%  |
| E122220                              | KULIN DEPOT UPGRADE                            | 85,000           | 70,820           | 475              | 70,345         | -99%  |
| E121580                              | Footpaths                                      | 76,851           | 64,020           | 0                | 64,020         | -100% |
| E123100                              | PLANT & EQUIPMENT PURCHASES                    | 664,000          | 553,330          | 380,793          | 172,537        | -31%  |
| E123105                              | MOTOR VEHICLE PURCHASES                        | 177,000          | 147,500          | 56,067           | 91,433         | -62%  |
|                                      | <b>Total Expenditure</b>                       | <b>2,569,881</b> | <b>2,141,470</b> | <b>1,760,946</b> | <b>380,524</b> |       |
|                                      | <b>Sub-total Transport</b>                     | <b>2,569,881</b> | <b>2,141,470</b> | <b>1,760,946</b> | <b>380,524</b> |       |
| <b>ECONOMIC SERVICES</b>             |  |                  |                  |                  |                |       |
| E132700                              | TOURISM PROJECT CAPITAL                        | 77,300           | 64,400           | 0                | 64,400         | -100% |
| E134500                              | RESOURCE CENTRE CAPITAL L & B                  | 10,000           | 8,330            | 0                | 8,330          | -100% |
| E132600                              | CARAVAN PARK CAPITAL                           | 60,419           | 50,330           | 53,205           | (2,875)        |       |
| E132500                              | HOSTEL CAPITAL                                 | 47,600           | 39,650           | 44,395           | (4,745)        |       |
| E136045                              | WATER SUPPLY INFRASTRUCTURE                    | 175,000          | 145,820          | 114,053          | 31,767         | -22%  |
| E139100                              | TRANSFER TO FUEL FACILITY RESERVE              | 25,984           | 12,992           | 772              | 12,220         | -94%  |
|                                      | <b>Total Expenditure</b>                       | <b>396,303</b>   | <b>321,522</b>   | <b>212,425</b>   | <b>96,877</b>  |       |
|                                      | <b>Sub-total Economic Services</b>             | <b>396,303</b>   | <b>321,522</b>   | <b>212,425</b>   | <b>96,877</b>  |       |
| <b>OTHER PROPERTY &amp; SERVICES</b> |  |                  |                  |                  |                |       |
| I144510                              | Transfer from Plant Reserve                    | (75,000)         | 0                | 0                | 0              |       |
|                                      | <b>Total Expenditure</b>                       | <b>(75,000)</b>  | <b>0</b>         | <b>0</b>         | <b>0</b>       |       |
| E143510                              | Transfer to LSL & AL Reserve                   | 5,847            | 2,923            | 4,588            | (1,665)        | 57%   |
| E144510                              | TRANSFER TO PLANT RESERVE                      | 5,919            | 2,959            | 4,645            | (1,686)        | 57%   |
|                                      | <b>Total Expenditure</b>                       | <b>11,767</b>    | <b>5,882</b>     | <b>9,233</b>     | <b>(3,351)</b> |       |
|                                      | <b>Sub-total Other Property &amp; Services</b> | <b>(63,233)</b>  | <b>5,882</b>     | <b>9,233</b>     | <b>(3,351)</b> |       |
|                                      | <b>TOTAL</b>                                   | <b>3,181,475</b> | <b>3,073,218</b> | <b>2,034,392</b> | <b>481,273</b> |       |

**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ended 30 April 2020**

**Note 1 - Graphical Representation - Source Statement of Financial Activity**



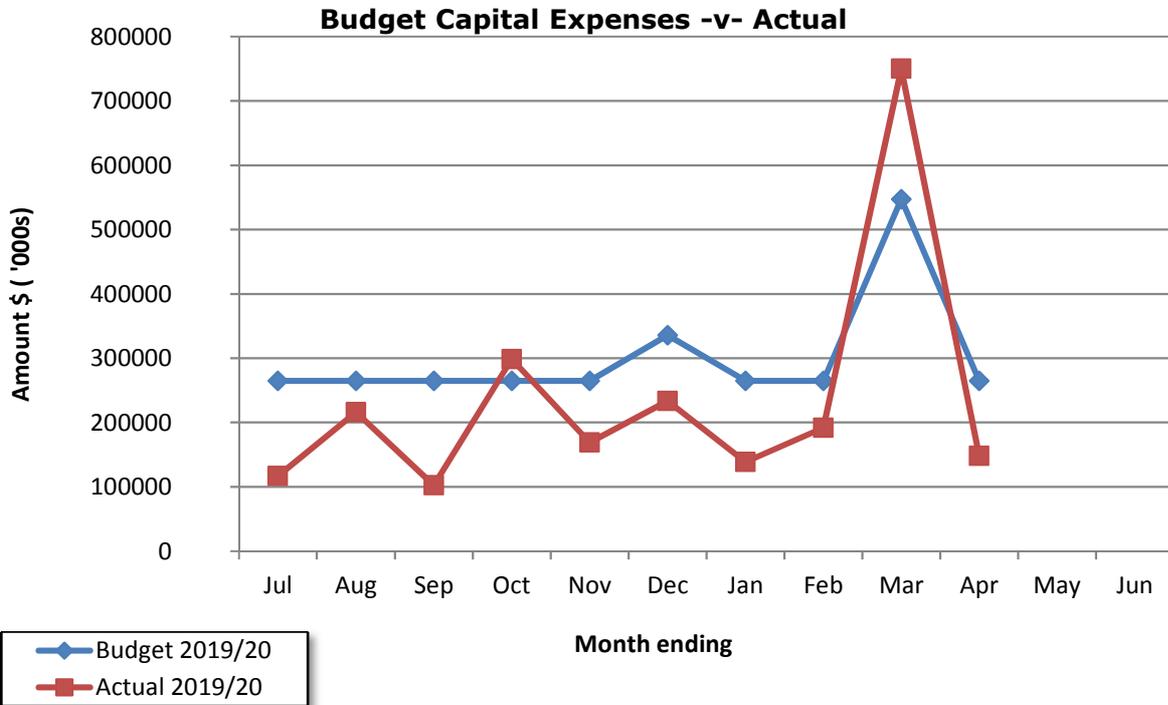
**Comments/Notes - Operating Expenses**



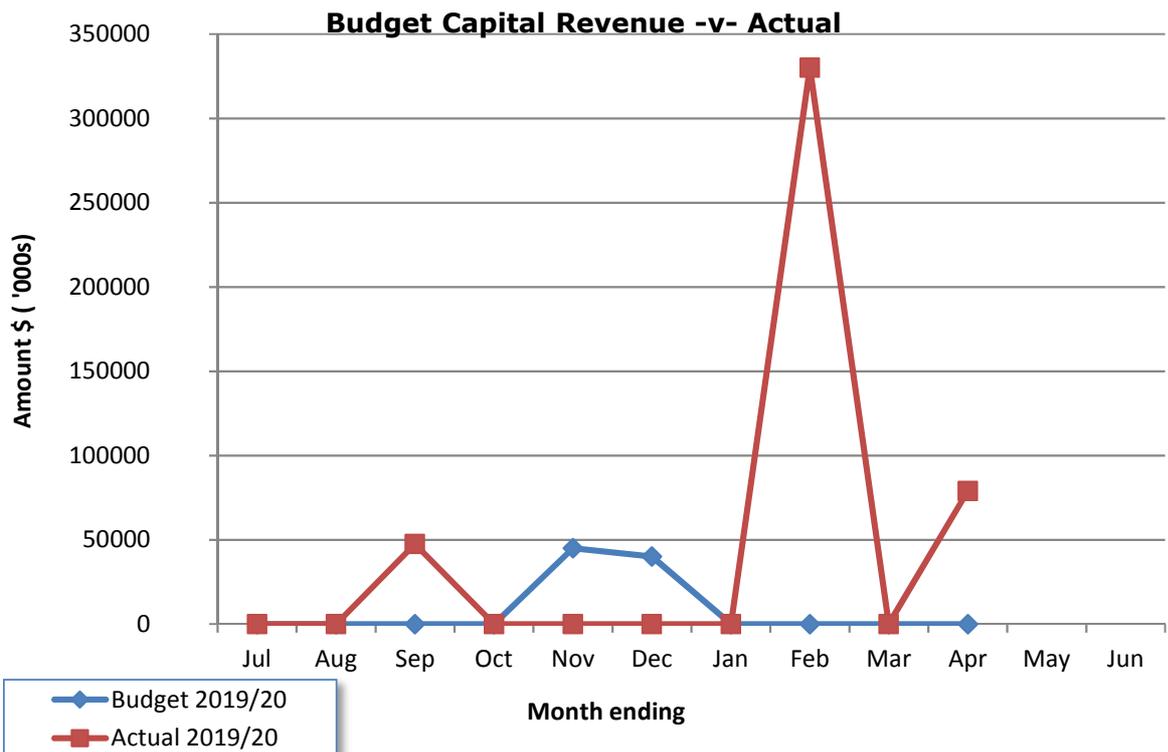
**Comments/Notes - Operating Revenues**

**Shire of Kulin  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
For the period ended 30 April 2020**

**Note 1 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**



**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ended 30 April 2020**

**Note 2: CASH AND INVESTMENTS**

|                          | Interest Rate | Unrestricted \$  | Restricted \$ | Total Amount \$  | Institution      | Maturity Date |
|--------------------------|---------------|------------------|---------------|------------------|------------------|---------------|
| (a) <b>Cash Deposits</b> |               |                  |               |                  |                  |               |
| Municipal                |               | 590,149          | 0             | 480,506          | Bendigo          |               |
| Freebairn                |               | 21,720           | 0             | 385              | Bendigo          |               |
| (b) <b>Cash on Hand</b>  |               |                  |               |                  |                  |               |
| Petty Cash Float         |               | 500              |               | 500              | On Hand          |               |
| Till Float               |               | 3,100            |               | 3,100            | On Hand          |               |
| (c) <b>Term Deposits</b> |               |                  |               |                  |                  |               |
| 1807302                  | 1.60%         |                  |               | 1,733,634        | Bendigo Treasury |               |
| (d) <b>Investments</b>   |               |                  |               |                  |                  |               |
| Short term investments   | 0.75%         | 22,467           | 0             | 22,467           | Bendigo Treasury |               |
| Term Deposit (3329197)   | 1.50%         | 166,620          |               | 166,620          | Bendigo Treasury | 5/07/2020     |
| Term Deposit (3327386)   | 1.50%         | 250,000          |               | 250,000          | Bendigo Treasury | 26/06/2020    |
| Term Deposit (3327384)   | 1.55%         | 400,000          |               | 400,000          | Bendigo Treasury | 11/06/2020    |
| Term Deposit (3288494)   | 1.40%         | 403,244          |               | 403,244          | Bendigo Treasury | 25/05/2020    |
| <b>Total</b>             |               | <b>1,857,799</b> | <b>0</b>      | <b>3,460,455</b> |                  |               |

**Comments/Notes**

Kulin Bush Races cash & investments have been excluded from this report

| Reserve                 | Previous Balance \$ | % of Total Reserve | Interest Earnt \$ | Transfers In/Out \$ | Current Balance \$ |
|-------------------------|---------------------|--------------------|-------------------|---------------------|--------------------|
| Plant                   | 394,625             | 19%                | 3,059             |                     | 395,424            |
| Leave                   | 389,823             | 19%                | 3,021             |                     | 256,802            |
| Building                | 500,549             | 25%                | 3,880             |                     | 246,441            |
| Admin Equipment         | 75,262              | 4%                 | 583               |                     | 76,148             |
| Town Planning           | 0                   | 0%                 | -                 |                     | 583                |
| Joint Venture           | 75,156              | 4%                 | 583               |                     | 75,458             |
| FRC Surface Replacement | 183,983             | 9%                 | 1,426             |                     | 138,699            |
| FRC Sportsperson        | 12,430              | 1%                 | 96                |                     | 13,537             |
| Freebairn Recreation    | 239,075             | 12%                | 1,853             |                     | 215,928            |
| Natural Disaster        | 0                   | 0%                 | -                 |                     | 104,324            |
| Medical Services        | 103,111             | 5%                 | 799               |                     | 66,385             |
| Fuel Facility           | 65,613              | 3%                 | 509               |                     | 2,450              |
| Road Replacement        | 0                   | 0%                 |                   |                     | 141,448            |
| CAMP KULIN RESERVE      | 8                   | 0%                 |                   |                     | 8                  |
| <b>Total</b>            | <b>2,039,627</b>    | <b>100%</b>        | <b>15,809</b>     | <b>-</b>            | <b>1,733,634</b>   |

| Net Current Assets Composition |                  |
|--------------------------------|------------------|
| <b>Current Assets</b>          | -                |
| Cash at Bank                   | 1,724,043        |
| Debtors                        | 385,459          |
| Stock on Hand                  | 19,968           |
| <b>Current Liabilities</b>     |                  |
| Creditors                      | - 112,521        |
| Accruals & Employee Provisions | - 351,891        |
| GST                            | - 21,737         |
| Excess Rates Received          | - 3,767          |
| <b>Total</b>                   | <b>1,639,553</b> |

**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ended 30 April 2020**

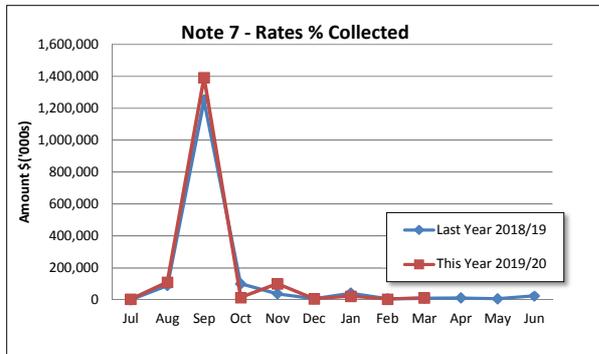
**Note 5: RECEIVABLES**

**Receivables - Rates and Rubbish**

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

|                              | Current 2019/20 | Previous      | Total         |
|------------------------------|-----------------|---------------|---------------|
|                              | \$              | \$            | \$            |
|                              |                 | 65,639        | 65,639        |
|                              | 2,236,003       |               | 2,236,003     |
|                              | 2,212,247       | 14,952        | 2,227,199     |
|                              | <b>23,756</b>   | <b>50,687</b> | <b>74,443</b> |
| <b>Net Rates Collectable</b> |                 |               | <b>74,443</b> |
| % Collected                  |                 |               | -96.77%       |

**Net Rates Collectable**  
 % Collected



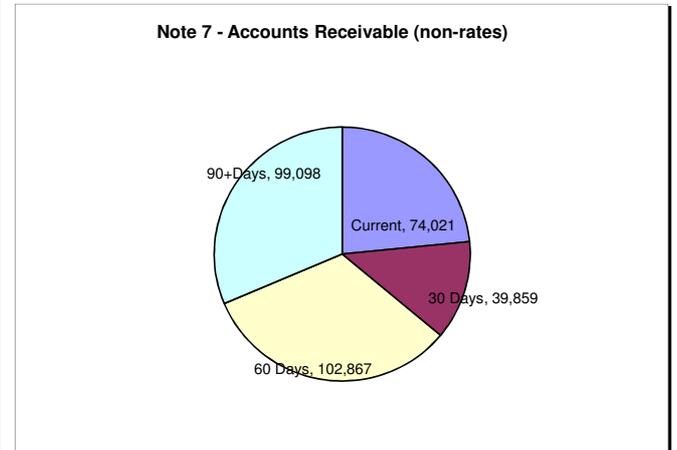
**Comments/Notes - Receivables Rates and Rubbish**

**Receivables - General**

|                          | Current | 30 Days | 60 Days | 90+Days        |
|--------------------------|---------|---------|---------|----------------|
|                          | \$      | \$      | \$      | \$             |
|                          | 74,021  | 39,859  | 102,867 | 99,098         |
| <b>Total Outstanding</b> |         |         |         | <b>315,845</b> |

**Total Outstanding**

Amounts shown above include GST (where applicable)



**Comments/Notes - Receivables General**

**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the period ended 30 April 2020**

**Note 7: 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<br>1-Jul-19 | Amount Received | Amount Paid     | Closing Balance<br>30-Jun-20 |
|-------------------|-----------------------------|-----------------|-----------------|------------------------------|
|                   | \$                          | \$              | \$              | \$                           |
| Housing Bonds     | 21,960                      | 6,850           | (9,700)         | 19,110                       |
| Rates             | 14,885                      | 6,726           | (7,706)         | 13,905                       |
| Miscellaneous     | 10,966                      | 0               | 0               | 10,966                       |
| Trip Fund         | 35,730                      | 19,890          | (7,163)         | 48,457                       |
| Kulin Hockey Club | 15,486                      | 0               | 0               | 15,486                       |
|                   | 0                           |                 |                 | 0                            |
|                   | <b>99,027</b>               | <b>33,466</b>   | <b>(24,569)</b> | <b>107,924</b>               |

**Shire of Kulin**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the period ended 30 April 2020

**Note 8: FINANCIAL RATIOS****2 CURRENT RATIO****YTD  
ACTUAL**

**Current assets** means the total current assets as shown in the balance sheet  
**Restricted assets** means assets that are committed or set aside (e.g.. Unspent grants)  
**Current liabilities** means the total current liabilities as shown in the balance sheet  
**Liabilities associated with restricted assets** means the lesser value of a current liability or the cash component of restricted assets held to fund that liability

Calculated using the following formula;

|  |           |
|--|-----------|
| <b>current assets - restricted assets</b>                                  | 2,202,528 |
| <b>current liabilities - liabilities associated with restricted assets</b> | 331,877   |

**Ratio Measure:**

short term obligations, where a ratio of **LESS THAN 1** indicates that Council may have a short term funding issue.

|                 |                    |                 |
|-----------------|--------------------|-----------------|
| <b>Ratings:</b> | <b>0.00 - 0.75</b> | Very concerning |
|                 | <b>0.75 - 1.00</b> | Vulnerable      |
|                 | <b>1.00 - 1.25</b> | Acceptable      |
|                 | <b>1.25 - 2.00</b> | Good            |
|                 | <b>2.00+</b>       | Excellent       |

**Financial Ratio Results****6.64****Comments****EXCELLENT****2 UNTIED CASH TO TRADE CREDITORS RATIO****YTD  
ACTUAL**

**Untied Cash** means cash available for immediate use  
**Unpaid Trade Creditors** means outstanding creditors

Calculated using the following formula;

|                               |           |
|-------------------------------|-----------|
| <b>untied cash</b>            | 1,702,928 |
| <b>unpaid trade creditors</b> | 114,988   |

**Ratio Measure:**

immediate obligations, where a ratio of **LESS THAN 1** indicates that Council may have funding issues in the immediate future.

|                 |                    |                 |
|-----------------|--------------------|-----------------|
| <b>Ratings:</b> | <b>0.00 - 0.75</b> | Very concerning |
|                 | <b>0.75 - 1.00</b> | Vulnerable      |
|                 | <b>1.00 - 1.25</b> | Acceptable      |
|                 | <b>1.25 - 2.00</b> | Good            |
|                 | <b>2.00+</b>       | Excellent       |

**Financial Ratio Results****14.81****Comments****EXCELLENT**

**3 DEBT RATIO****YTD  
ACTUAL****Total Liabilities** includes both current and non-current liabilities**Total Assets** includes both current and non-current assets

Calculated using the following formula;

|                          |             |
|--------------------------|-------------|
| <b>Total Liabilities</b> | 1,765,009   |
| <b>Total Assets</b>      | 110,381,536 |

**Ratio Measure:**Generally, the **LOWER** the ratio, the greater the capacity an organisation has to borrow.

|                 |                     |                 |
|-----------------|---------------------|-----------------|
| <b>Ratings:</b> | <b>0.00 - 0.025</b> | Excellent       |
|                 | <b>0.025 - 0.50</b> | Good            |
|                 | <b>0.05 - 0.08</b>  | Acceptable      |
|                 | <b>0.08 - 1.20</b>  | Vulnerable      |
|                 | <b>1.20+</b>        | Very concerning |

**Financial Ratio Results****0.016****Comments****EXCELLENT****4 DEBT SERVICE RATIO****YTD  
ACTUAL****Debt Service Cost** means principal payments and interest costs on borrowings**Available Operating Revenue** means operating revenue, plus contributions towards self supporting loans, less grants/contribution/donations of a capital nature.

Calculated using the following formula;

|                                    |           |
|------------------------------------|-----------|
| <b>Debt Service Cost</b>           | 0         |
| <b>Available Operating Revenue</b> | 5,658,457 |

**Ratio Measure:**Generally, the **LOWER** the ratio, the greater the capacity an organisation has to borrow funds.

|                 |                     |                 |
|-----------------|---------------------|-----------------|
| <b>Ratings:</b> | <b>0.00 - 0.025</b> | Excellent       |
|                 | <b>0.025 - 0.50</b> | Good            |
|                 | <b>0.05 - 0.08</b>  | Acceptable      |
|                 | <b>0.08 - 1.20</b>  | Vulnerable      |
|                 | <b>1.20+</b>        | Very concerning |

**Financial Ratio Results****0.00****Comments****EXCELLENT**

**5 GROSS DEBT TO REVENUE RATIO****YTD  
ACTUAL**

**Gross Debt** means current and non-current loan and lease liabilities  
**Total Revenue** means operating revenue less specific purpose grants

Calculated using the following formula;

|                      |           |
|----------------------|-----------|
| <b>Gross Debt</b>    | 1,207,929 |
| <b>Total Revenue</b> | 5,658,457 |

**Ratio Measure:**

Illustrates the Councils ability to cover its gross debt with its revenue in any given year. The **LOWER** the % of the ratio, the greater the ability to cover the gross debt.

|                 |                    |                 |
|-----------------|--------------------|-----------------|
| <b>Ratings:</b> | <b>0.00 - 0.20</b> | Excellent       |
|                 | <b>0.20 - 0.35</b> | Good            |
|                 | <b>0.35 - 0.50</b> | Acceptable      |
|                 | <b>0.50 - 0.75</b> | Vulnerable      |
|                 | <b>0.75+</b>       | Very concerning |

**Financial Ratio Results****0.21****Comments****GOOD****6 GROSS DEBT TO ECONOMICALLY REALISABLE ASSETS RATIO****YTD  
ACTUAL**

**Gross Debt** means current and non-current loan and lease liabilities  
**Economically Realisable Assets** means all assets other than Infrastructure

**Ratio Measure:**

Illustrates the amount of actual borrowings against available tangible assets. In other words, it illustrates the amount of assets which would be committed to debt retirement in the event this action was required. Ratios up to 30% are considered to be strong and manageable.

Calculated using the following formula;

|                                       |            |
|---------------------------------------|------------|
| <b>Gross Debt</b>                     | 1,207,929  |
| <b>Economically Realisable Assets</b> | 27,372,457 |

|                 |                    |                 |
|-----------------|--------------------|-----------------|
| <b>Ratings:</b> | <b>0.00 - 0.10</b> | Excellent       |
|                 | <b>0.10 - 0.20</b> | Good            |
|                 | <b>0.20 - 0.30</b> | Acceptable      |
|                 | <b>0.30 - 0.50</b> | Vulnerable      |
|                 | <b>0.50+</b>       | Very concerning |

**Financial Ratio Results****0.04****Comments****EXCELLENT**

**7 RATE COVERAGE RATIO**

Net Rate Revenue = Rates, plus interest and other charges, less any discounts, concessions or rates written off during the year  
 Operating Revenue = all revenue for the financial year

**Ratio Measure:**

The higher the ratio, the higher the dependency on rates and less dependant the Shire is on government grants and other funding sources. It is argued that Councils with a higher rate coverage ratio find it easier to cope with unforeseen funding requirements and have more flexibility with their budget options because they have greater control over their revenue base via rate increases.

Calculated using the following formula;

|                                |                          |             |
|--------------------------------|--------------------------|-------------|
|                                | <b>Net Rate Revenue</b>  | 2,031,851   |
|                                | <b>Operating Revenue</b> | 5,658,457   |
| <hr/>                          |                          |             |
| <b>Ratings:</b>                | <b>0.00 - 0.20</b>       | Too Low     |
|                                | <b>0.20 - 0.30</b>       | Acceptable  |
|                                | <b>0.30 - 0.40</b>       | Good        |
|                                | <b>0.40 - 0.50</b>       | Desirable   |
|                                | <b>0.50+</b>             | Excellent   |
| <b>Financial Ratio Results</b> |                          | <b>0.36</b> |
| <b>Comments</b>                |                          | <b>GOOD</b> |

**7 OUTSTANDING RATES RATIO****YTD  
ACTUAL**

**Rates Outstanding** means rates still remaining unpaid

**Rates Collectable** means all rates raised during the current financial year, plus any previous outstanding rates brought forward from prior years.

**Ratio Measure:**

Shows Councils effectiveness in rate collection. When analysing the ratio the amount of rates written off during the year should also be taken into consideration.

Calculated using the following formula;

|                                |                          |                 |
|--------------------------------|--------------------------|-----------------|
|                                | <b>Rates Outstanding</b> | 50,687          |
|                                | <b>Rates Collectable</b> | 2,301,642       |
| <hr/>                          |                          |                 |
| <b>Ratings:</b>                | <b>0.00 - 0.02</b>       | Excellent       |
|                                | <b>0.02 - 0.05</b>       | Good            |
|                                | <b>0.05 - 0.10</b>       | Acceptable      |
|                                | <b>0.10 - 0.25</b>       | Vulnerable      |
|                                | <b>0.25+</b>             | Very concerning |
| <b>Financial Ratio Results</b> |                          | <b>0.02</b>     |
| <b>Comments</b>                |                          | <b>GOOD</b>     |

**Bendigo Business Credit Card**

| Date                   | Transaction  | Withdrawals                                | Payments  | Balance           |
|------------------------|--|--|---|-------------------|
| <b>Opening balance</b> |  |  |   | <b>\$3,251.72</b> |
| 1 Apr 20               | Microsoft*Store, Syd ney AUS<br>RETAIL PURCHASE 31/03<br>CARD NUMBER 552638XXXXXXXX823 1                                       | E112028.31 349.00                          | Office Home +<br>Business 2019<br>Software - Aquatic Centre | 3,600.72          |
| 2 Apr 20               | WATERCO LIMITED, BAL CATT A AUS<br>RETAIL PURCHASE 31/03<br>CARD NUMBER 552638XXXXXXXX706 1                                    | E112026.31 71.68                           | Expansion<br>Plugs - Aquatic Centre                         | 3,672.40          |
| 10 Apr 20              | Kulin Community Bank , KULIN AUS<br>RETAIL PURCHASE 09/04<br>CARD NUMBER 552638XXXXXXXX706 1                                   | PE91 0151<br>749 97.45                     | Registration<br>2019 Catplr Curadev                         | 3,769.85          |
| 14 Apr 20              | PERIODIC TFR 00074214151201<br>00000000000   |  | 3,251.72  | 518.13            |
| 15 Apr 20              | REFUND CARD FEE  |  | 20.00   | 498.13            |
| 17 Apr 20              | SIMPLEINOUT.COM, 701 4918762 US<br>RETAIL PURCHASE-INTERNATIONAL 15/04<br>19.99 U.S. DOLLAR<br>CARD NUMBER 552638XXXXXXXX405 1 | E042060.31 31.77                           | Subscription  | 529.90            |
| 17 Apr 20              | INTERNATIONAL TRANSACTION FEE  | " 0.95                                     | "   | 530.85            |
| 19 Apr 20              | CALTEX GOSNELLS NORT H,GOSNELLS AUS<br>RETAIL PURCHASE 16/04<br>CARD NUMBER 552638XXXXXXXX823 1                                | MV120 0152<br>728 29.53                    | DCEO<br>Fuel  | 560.38            |
| 25 Apr 20              | Kulin Community Bank , KULIN AUS<br>RETAIL PURCHASE 24/04<br>CARD NUMBER 552638XXXXXXXX823 1                                   | Hilux - DCEO<br>vehicle change over 602.60 | Registration,<br>change Plate - remake<br>1 KU              | 1,162.98          |
| 29 Apr 20              | CARD FEE<br>4 @ \$4.00   | E032100.31 16.00                           |   | 1,178.98          |

...continued overleaf >

[www.bendigobank.com.au](http://www.bendigobank.com.au)

959BH102 / E-0 / S-321 / I321 / 0007421415000905

Date Paid \_\_\_ / \_\_\_ / \_\_\_ Amount \$ \_\_\_\_\_

**Bendigo Business Credit Card - Payment options**



**Pay in person:** Visit any Bendigo Bank branch to make your payment.



**Pay by post:** Mail this slip with your cheque to -  
 PO Box 480  
 Bendigo VIC 3552.  
 If paying by cheque please complete the details below.



**Internet banking:** Pay your credit card using ebanking 24 hours a day, 7 days a week.  
[www.bendigobank.com.au](http://www.bendigobank.com.au)



**Biller code:** 342949  
**Ref:** 691211254



Register for Internet or Phone Banking call 1300 BENDIGO (1300 236 344). This service enables you to make payments conveniently between your Bendigo Bank accounts 24/7.

Bank@Post™ Pay at any Post Office by Agency Banking Bank@Post™ using your credit card.



**Bendigo Bank**

**Bendigo Business Credit Card**

|                                |                    |
|--------------------------------|--------------------|
| BSB number                     | 633-000            |
| Account number                 | 691211254          |
| Customer name                  | SHIRE OF KULIN     |
| Minimum payment required       | \$35.36            |
| Closing Balance on 30 Apr 2020 | \$1,178.98         |
| <b>Payment due</b>             | <b>14 May 2020</b> |
| Date                           | Payment amount     |

| Drawer | Chq No | BSB | Account No | \$ | ¢ |
|--------|--------|-----|------------|----|---|
|        |        |     |            |    |   |

^ Fees will apply for payments made using Bank@Post. Refer to Bendigo Bank Schedule of Fees & Charges and Transaction Account Rebates.



# Shire of Kulin

## Disability Access and Inclusion Plan (DAIP) 2020-2025

Copies of the DAIP are available in alternative formats upon request and in electronic format in both large and standard print and on the Shire's website ([www.kulin.wa.gov.au](http://www.kulin.wa.gov.au))

# Contents

|   |           |
|---|-----------|
| <b>Background</b>   | <b>3</b>  |
| Functions, facilities and services provided by the Shire of Kulin | 3         |
| Planning for Better Access  | 4         |
| <b>Access and Inclusion Policy Statement</b>                      | <b>5</b>  |
| <b>Development of the Disability Access and Inclusion</b>         | <b>6</b>  |
| Responsibility for the Planning Process                           | 6         |
| Community Consultation Process                                    | 6         |
| Findings of the consultation                                      | 6         |
| Responsibility for Implementing the DAIP                          | 7         |
| Communicating the Plan to staff and people with disability        | 7         |
| Review and Evaluation mechanisms                                  | 7         |
| Reporting on the DAIP   | 8         |
| <b>Strategies to improve access and inclusion</b>                 | <b>9</b>  |
| Outcome 1   | 9         |
| Outcome 2   | 9         |
| Outcome 3   | 10        |
| Outcome 4   | 10        |
| Outcome 5   | 10        |
| Outcome 6   | 10        |
| Outcome 7   | 11        |
| <b>Appendix 1</b>   | <b>12</b> |
| <b>Implementation Plan 2020 - 2021</b>                            | <b>14</b> |

# Background

The Shire of Kulin is located in the Upper Great Southern Wheatbelt and covers an area of 4,790 square kilometres. The Shire of Kulin encompasses the towns of Kulin, Pingaring, Dudinin, Jitarning and Holt Rock. The Kulin economy is based on agriculture and was settled by pastoralists in 1905.

The purpose of the Shire of Kulin is to sustain, improve and develop the Kulin region through the provision and facilitation of infrastructure, services and opportunities for businesses and quality of life for residents.

Our vision is to be a professional and progressive organisation where people enjoy working together to serve the community.

## **Functions, facilities and services (both in-house and contracted) provided by the Shire of Kulin**

The Shire of Kulin is a local government body established under the Local Government Act to deliver services and infrastructure to its communities. The roles and responsibilities of Local Government differ across the state, but the Shire of Kulin actively services its community in a variety of ways namely:

- Infrastructure and associated services, including local roads, footpaths, drainage, waste collection and management
- Provision of recreation facilities, such as parks and gardens, sports fields, golf courses, swimming pools, Recreation Centres, Town Halls and caravan parks
- Care of the environment
- Health services such as water and food inspection, toilet facilities, noise control and animal control
- Community services, such as child care, aged care and accommodation, community care, community transport, emergency services and welfare services
- Building services, including inspections, licensing, certification and enforcement
- Carrying out government and private sector works,
- Tourism promotion and development
- Access to land, planning and development approvals,
- Administration of facilities, such as airstrips, cemeteries and street parking; cultural facilities and services, such as libraries,
- Lobbying and working with State and Federal Government, regional organisations and agencies,
- Advocating for local needs whilst operating in a regional context,
- Corporate Governance to ensure it delivers good decision making, leadership and professional management

## Planning for Better Access

According to the Australian Bureau of Statistics (ABS) *Disability, Ageing and Carers, Australia (2018)*, 17.7% of Australians identify themselves as having some form of disability. 2.1% of people living in the Shire of Kulin are persons who have need for assistance with core activities.

A disability is any continuing condition that restricts everyday activities and the *Disability Services Act, 1993* defines disability as a condition that:

- Is attributable to an intellectual, psychiatric, cognitive, neurological, sensory or physical impairment or a combination of those impairments; and
- Which is permanent or likely to be permanent; and
- Which may or may not be of a chronic or episodic nature; and
- Which results in
  - A substantially reduced capacity for the person for communication, social interaction, learning or mobility; and
  - A need for continuing support services

Under the *Disability Services Act 1993* it is a requirement that the Shire of Kulin develops and implements a Disability Access and Inclusion Plan (DAIP) that outlines the ways in which it will ensure that people with disability have the same opportunities to access the Shire of Kulin's services, information and facilities.

Other legislation underpinning access and inclusion includes the *Western Australian Equal Opportunity Act 1984* and the Commonwealth *Disability Act 1992 (DDA)*, both of which make discrimination on the basis of a person's disability unlawful.

# Access and Inclusion Policy Statement

The Shire of Kulin is committed to ensuring that the community is accessible for and inclusive of people with disability, their families and carers.

The Shire of Kulin interprets an accessible and inclusive community as one in which all Council functions, facilities and services (both in house and contracted) are open, available and accessible to people with disability, providing them with the same opportunities, rights and responsibilities as other people in the community.

## **The Shire of Kulin:**

- recognises that people with disability are valued members of the community who make a variety of contributions to local, social, economic and cultural life;
- believes that a community that recognises its diversity and supports the participation and inclusion of all its members makes for a richer community life;
- believes that people with disability, their families and carers who live in country areas should be supported to remain in the community of their choice;
- is committed to consulting with people with disability, their families and carers and where required, disability organisations to ensure that barriers to access are addressed appropriately;
- will ensure its agents and contractors work towards the desired outcomes in the DAIP;
- is committed to supporting local community groups and businesses to provide access and inclusion of people with disability; and

The Shire of Kulin is also committed to achieving the seven desired outcomes of its DAIP. These are:

1. People with disability have the same opportunities as other people to access the services of, and any event by, a public authority
2. People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority
3. People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it
4. People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority
5. People with disability have the same opportunities as other people to make complaints to a public authority
6. People with disability have the same opportunities as other people to participate in any public consultation by a public authority
7. People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

# Development of the Disability Access and Inclusion Plan

## Responsibility for the Planning Process

The development of the Shire of Kulin Disability Access and Inclusion Plan was undertaken by staff from across the organisation, taking into consideration changes in structure, technology and expectations.

The final version of the DAIP will be endorsed by Council and it is the responsibility of all officers to implement the relevant actions.

## Community Consultation Process

In July 2019, the Shire of Kulin undertook to review its Disability Access Plan to guide further improvements to access and inclusion.

The process included:

- Examination of the current Disability Access Plan to see what had been implemented, and to decide which areas required ongoing attention;
- Consultation with key staff;
- Consultation with members of the community

The Disability Services Act Regulations 2004 set out the minimum consultation requirements for public authorities in relation to Disability Access and Inclusion Plans. Local Governments must call for submissions, either general or specific, by notice in a newsletter/paper circulating in the Local Government area and on any web site maintained by or on behalf of the Local Government.

The following consultation methods were used:

- In July 2019 Shire of Kulin was required to review their DAIP to address barriers to access and inclusion for people with disability and their families. Consultation with key stakeholders, staff and community members was undertaken.
- Issues raised at Shire Council meetings have been identified and included in the plan going forward.
- Desktop review of council facilities and amenities undertaken.

## Findings of the consultation

The review and consultation found that a number of objectives listed in the current Disability Access and Inclusion Plan had been achieved and that changes be made to address remaining access barriers and issues regarding inclusion as required by legislation.

### **Access Barriers**

- Footpaths and access to buildings need upgrading in some areas of town
- Medical centre disability parking close to entrance
- Website to be upgraded to be easier to read and access
- Recognise Companion Cards at Shire facilities

### **Responsibility for Implementing the DAIP**

Implementation of the DAIP is the responsibility of all areas of the Shire. The *Disability Services Act 1993* requires all public authorities to take all practical measures to ensure that the DAIP is implemented by its officers, employees, agents and contractors.

Some actions in the Implementation Plan will apply to all areas of the Shire while others will apply to a specific area. The Implementation Plan sets out who is responsible for each action.

### **Communicating the Plan to staff and people with disability**

- The community is informed through local media (Kulin Update) that copies of the plan are available. A printed copy of the plan can be supplied if requested, and copies in other formats supplied on request to meet client needs. The plan will also be available on the Shire of Kulin website or by email.
- As implementation plans are amended Shire staff and the community will be advised of the updated version using the above methods

### **Review and Evaluation mechanisms**

The Disability Services Act requires DAIPs to be reviewed at least every five years. Whenever the DAIP is amended, a copy of the amended plan must be lodged with the Disability Services Commission.

### **Monitoring and Review**

The employee with responsibility for the DAIP will analyse progress in implementing the DAIP and provide a report to management and Council on progress and recommended changes to the implementation plan annually.

### **Evaluation**

- An evaluation will occur as part of the five-yearly review of the DAIP
- The community, staff and Elected Members will be consulted as per the endorsed consultation strategies, as part of any evaluation
- Implementation Plans will be amended based on the feedback received and copies of the amended Implementation Plan, once endorsed by Council, will be available to the community in alternative formats.

## **Reporting on the DAIP**

The Disability Services Act requires the shire to report on the implementation of its DAIP in its annual report outlining:

- Progress towards the desired outcomes of its DAIP;
- Progress of its agents and contractors towards meeting the seven desired outcomes; and
- The strategies used to inform agents and contractors of its DAIP. All agents and contractors to Shire of Kulin are provided with a copy of the DAIP as part of contract negotiations. A copy of the DAIP is available on the Shire of Kulin website.

The Shire is also required to report on progress in the prescribed format to the Disability Services Commission by July 4 each year.

## Strategies to improve access and inclusion

The following overarching strategies will guide the individual tasks, reflected in the Implementation Plan, that the Shire of Kulin will undertake from 2020 – 2025 to improve access to its services, buildings and information. The seven outcomes provide a framework for improving access and inclusion for people with disability.

**Outcome 1:** People with disability have the same opportunities as other people to access the services of, and any event by, a public authority

| Strategy   |
|--|
| Ensure that people with disability are consulted on their needs for services and the accessibility of current Services   |
| Ensure that all policies and practices that govern the operations of council facilities, functions and services are consistent with council's policy on access |
| Review service delivery to people with disability in view of identified barriers and develop strategies to overcome these barriers                             |
| Ensure that Council events are accessible to people with disability and encourage access and inclusion for community/commercial events                         |

**Outcome 2:** People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority

| Strategy   |
|--|
| Ensure all new or redevelopment works provide access to people with disability (where practicable)   |
| Ensure that all contracts with service providers take the special needs of people with disability into consideration. This may be in the form of a clause in relation to provision of access for people with disability when tendering for services, or through a process of negotiating the provision of services |
| Incorporate the priorities in regards to access for people with disability, identified during consultations, into its submission for capital works improvements program. Modifications to commence as fund are made available  |

**Outcome 3:** People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it

| <b>Strategy</b>  |
|--|
| Provide all information on council facilities, functions and services using clear and concise language   |
| Council to advise the community that, upon request and where possible, information about council functions, facilities and services can be made available in alternative formats, such as large print and audio cassette |
| Improve staff awareness of accessible information needs and how to provide the information in other formats  |

**Outcome 4:** People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority

| <b>Strategy</b>   |
|---|
| Ensure staff are aware of the key access needs of residents with disability and people with disability who visit the local government area in relation to the provision of all services |
| Council will seek expert advice from the disability field, where required, on how to meet the access needs of people with disability  |

**Outcome 5:** People with disability have the same opportunities as other people to make complaints to a public authority

| <b>Strategy</b>  |
|--|
| Ensure that information about the Shire of Kulin's complaint procedures, and mechanisms for making complaints, are accessible for people with disability |

**Outcome 6:** People with disability have the same opportunities as other people to participate in any public consultation by a public authority

| <b>Strategy</b>   |
|---|
| Ensure that information is available in clear and concise language on how residents can participate in decision making processes, public consultations and grievance mechanisms |
| Advise the community that information can be made available, where possible, in alternative formats on request  |
| Support people with disability to attend meetings of council  |

**Outcome 7:** People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

| <b>Strategy</b>  |
|--|
| Shire of Kulin to foster a culture of inclusion in our workplace   |
| Encourage volunteering within sectors of the Shire of Kulin (Kulin Resource Centre, Freebairn Recreation Centre, Camp Kulin, Shire of Kulin) |

# Appendix 1

## Progress between 2004 and 2019 under the Disability Access and Inclusion Plan

- 1. Existing functions, facilities and services are adapted to meet the needs of people with disability**
  - Community Library has large range of talking books and books with large print. Located at Kulin Post Office
  - Access to buildings (ramps, handrails) are upgraded where necessary
  - Funding and assistance to provide medical services such as Community Health Centre and HACC (Home and Community Care) to the Kulin Region and surrounding towns (Kondinin and Hyden)
  - Facilities and assistance at Kulin CRC to assist access information and services through Centrelink and Government Access Points
  
- 2. Access to buildings and facilities is improved**
  - Footpaths in town have been upgraded and kerb ramps installed. Planning for continued upgrades of shared paths
  - Disabled parking bays at Kulin Resource Centre and Freebairn Recreation Centre
  - Access to buildings (ramps, handrails) has been upgraded in existing buildings
  - Accessible public toilets, including disabled toilets/shower, with appropriate access ramps , tactile paving and handrails have been incorporated into the public amenities/gazebo area in main street
  - Access to visitor amenities incorporates ramps and kerbs
  - Seating has been installed around town at businesses and town hall
  - Kulin Medical centre upgrade - automatic doors, wider hallway and desk access have been improved
  - Colocation of Shire of Kulin and Kulin CRC – enclosed verandah, automatic doors, disabled toilets, accessible desk and computer/government access point
  - Kulin Swimming Pool – accessible ramps, walk in pool and disabled toilet/change rooms
  - Improved access to caravan park amenities. Camp kitchen and paths installed for visitors
  
- 3. Information about functions, facilities, and services is provided in formats which meet the communication requirements of people with disability**
  - Council information is produced in clear and concise language
  - Council Minutes, Financial Reports, Annual Report and Strategic Plan available on website
  
- 4. Staff awareness of the needs of people with disability and skills in delivering advice and services are improved**
  - Relevant staff are aware of the needs of people with disability for accessing Shire functions and buildings
  - Collocation of Shire and CRC services provides good access to resources and staff in one location

- 5. Opportunities for people with disability to participate in public consultations, grievance mechanisms and decision making processes are provided**
- All shire meetings and functions are held in accessible venues (including State and Federal elections)



# **Shire of Kulin**

## **Disability Access and Inclusion Plan (DAIP)**

### **Implementation Plan 2020-2025**

# Implementation Plan

The Implementation Plan details the task, timelines and responsibilities for each broad strategy to be implemented from 2020-2021 to progress the strategies of the DAIP.

It is intended that the Implementation Plan will be updated annually, in line with budget planning and implantation, to progress the achievement of all the strategies over the duration of the five year plan.

**Outcome 1: People with disabilities have the same opportunities as other people to access the services of, and any events organised by, a public authority**

| <b>Strategy</b>  | <b>Task</b>  | <b>Task Timeline</b> | <b>Responsibility</b>                                |
|--|--|----------------------|--|
| Ensure that all policies and practices that govern the operations of council facilities, functions and services are consistent with council's policy on access | <ul style="list-style-type: none"> <li>• Review and update Shire of Kulin policy manual</li> <li>• Develop links between DAIP and Strategic Plan</li> <li>• Incorporate the objectives and strategies of the DAIP into other shire plans (as appropriate)</li> </ul> | On-going             | Chief Executive Officer<br>Executive Support Officer |
| Ensure that Council events are accessible to people with disabilities and encourage access and inclusion for community/commercial events                       | <ul style="list-style-type: none"> <li>• Develop Accessible Events checklist</li> <li>• Ensure all events are planned using the checklist</li> </ul>   | December 2020        | Resource Centre Manager                              |
| Ensure that people with disabilities are consulted on their needs for services and the accessibility of current Services                                       | <ul style="list-style-type: none"> <li>• Monitor feedback obtained</li> </ul>  | Ongoing              | Chief Executive Officer<br>Customer Service Officer  |
| Review service delivery to people with disabilities in view of identified barriers and develop strategies to overcome these barriers                           | <ul style="list-style-type: none"> <li>• Rectify identified barriers, immediately for smaller items, or as budget allows for larger items, and provide feedback to the community</li> </ul>  | Ongoing              | Executive Group                                      |
| Improve access to information in the library   | <ul style="list-style-type: none"> <li>• Ensure adequate range of talking books and large print books are available</li> </ul>   | July 2021            | Contractor   |

**Outcome 2: People with disabilities have the same opportunities as other people to access the buildings and other facilities of a public authority**

| <b>Strategy</b>   | <b>Task</b>  | <b>Task Timeline</b>         | <b>Responsibility</b>   |
|---|--|------------------------------|---|
| Ensure all new or redevelopment works provide access to people with disabilities (where practicable)        | <ul style="list-style-type: none"> <li>• Ensure that the legal requirements for access are met in all plans for new or redeveloped buildings and facilities</li> <li>• Building Surveyor to sign off on all development applications</li> </ul>  | Ongoing                      | Chief Executive Officer<br>Building Surveyor                        |
| Public building inspections to also consider standards for access and requested additional needs for access | <ul style="list-style-type: none"> <li>• Inspection of public building to include review of access for persons with mobility disabilities</li> <li>• Incorporate into inspection reports submissions for funding to implement access upgrades</li> <li>• Discuss with people using buildings at time of inspection about any access issues.</li> </ul> | Annually and ongoing         | Chief Executive Officer<br>Manager of Works<br>Building Maintenance |
| Ensure that ACROD parking meets the needs of people with disability in terms of quantity and location.      | <ul style="list-style-type: none"> <li>• Improve ACROD parking and access at Kulin Medical Centre</li> <li>• Identify the need for additional bays at some locations.</li> </ul>   | December 2020<br><br>Ongoing | Manager of Works<br><br>Manager of Works                            |
| Upgrade and improvement of footpaths  | <ul style="list-style-type: none"> <li>• Identify footpaths to be upgraded and/or established in budget</li> </ul>   | Annual budget deliberations  | Manager of Works  |
| Access to all shire buildings and facilities for carers   | <ul style="list-style-type: none"> <li>• Establish Companion Card policy and adoption</li> </ul>   | December 2020                | Community Development Officer                                       |

**Outcome 3: People with disabilities receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it**

| Strategy   | Task  | Task Timeline | Responsibility  |
|--|---|---------------|---|
| Provide all information on council facilities, functions and services using clear and concise language   | <ul style="list-style-type: none"> <li>Ensure all information produced by the Shire of Kulin and Kulin Resource Centre is developed in the appropriate language</li> </ul>  | ongoing       | Resource Centre Manager<br>Chief Executive Officer                  |
| Improve staff awareness of accessible information needs and how to provide the information in other formats  | <ul style="list-style-type: none"> <li>Shire staff to investigate producing information in alternative formats</li> </ul>   | July 2021     | Resource Centre Manager<br>CRC Trainee<br>Executive Support Officer |
| Council to advise the community that, upon request and where possible, information about council functions, facilities and services can be made available in alternative formats, such as large print and audio cassette | <ul style="list-style-type: none"> <li>Ensure all documents carry a notation that it is available in alternative formats</li> <li>Publicise the available in other formats in Kulin Update and Shire of Kulin website</li> </ul>  | ongoing       | CRC Trainee<br>Resource Centre Manager                              |
| Electronic and print media to be accessible  | <ul style="list-style-type: none"> <li>Upgrade Shire of Kulin website to be accessible by those who have computers who have large screen text, voice or Braille output.</li> <li>That paper copies of public accessible documents are provided on request in an agreeable format</li> <li>All public documents to be made available at the Shire front counter</li> </ul> | July 2021     | Executive Support Officer<br>Community Development Officer          |

**Outcome 4: People with disabilities receive the same level and quality of service from the staff of a public authority as other people receive from the staff of the public authority**

| Strategy  | Task  | Task Timeline | Responsibility          |
|---|---|---------------|-------------------------|
| Ensure staff are aware of the key access needs of residents with disabilities and people with disabilities who visit the local government area in relation to the provision of all services | <ul style="list-style-type: none"> <li>Key issues to be discussed at Manager meetings</li> </ul>  | Monthly       | Chief Executive Officer |
| Council will seek expert advice from the disability field, where required, on how to meet the access needs of people with disabilities  | <ul style="list-style-type: none"> <li>Building surveyor to be liaised with initially, and if required further advice to be accessed</li> </ul> | Ongoing       | Chief Executive Officer |

**Outcome 5: People with disabilities have the same opportunities as other people to make complaints to a public authority**

| Strategy   | Task   | Task Timeline | Responsibility   |
|--|--|---------------|--|
| Ensure that information about the Shire of Kulin’s complaint procedures, and mechanisms for making complaints, are accessible for people with disabilities | <ul style="list-style-type: none"> <li>• Review current complaints mechanisms and implement any recommendations</li> <li>• Update website to contain a web-based complaint form</li> <li>• Promote accessible complaints mechanisms to the community.</li> </ul> | July 2020     | Community Development Officer<br>Executive Support Officer |

**Outcome 6: People with disabilities have the same opportunities as other people to participate in any public consultation by the Shire of Kulin**

| Strategy  | Task  | Task Timeline | Responsibility   |
|---|---|---------------|--|
| Advise the community that information can be made available, where possible, in alternative formats on request  | <ul style="list-style-type: none"> <li>• Advertise in Kulin Update , Shire of Kulin website and all Shire produced information of alternative formats available</li> </ul>  | Ongoing       | Resource Centre Manager<br>Community Development Officer   |
| Ensure that information is available in clear and concise language on how residents can participate in decision making processes, public consultations and grievance mechanisms | <ul style="list-style-type: none"> <li>• All material produced by Shire of Kulin and Kulin Resource Centre to be in appropriate language and outline the options available to community members to participate (feedback forms, complaints in person, web-based forms)</li> </ul>                                 | Ongoing       | Community Development Officer<br>Executive Support Officer |
| Support people with disabilities to attend meetings of council  | <ul style="list-style-type: none"> <li>• Staff to assist community members to attend council meetings and other Shire run meetings/forums (Electors Meeting)</li> <li>• Ensure agendas, minutes and other documents are available on request in alternative formats and available on the Shire website</li> </ul> | Ongoing       | Executive Support Officer                                  |

**Outcome 7: People with disabilities have the same opportunities as other people to participate in any public consultation by the Shire of Kulin**

| Strategy   | Task   | Task Timeline | Responsibility            |
|--|--|---------------|---------------------------|
| Shire of Kulin to foster a culture of inclusion in our workplace   | <ul style="list-style-type: none"> <li>• Make sure job advertisements are in an acceptable format</li> <li>• Include Equal Employment Opportunity statement in the advert.</li> <li>• Make sure the interview is held in an accessible venue.</li> </ul> | Ongoing       | Executive Support Officer |
| Encourage volunteering within sectors of the Shire of Kulin (Kulin Resource Centre, Freebairn Recreation Centre, Camp Kulin, Shire of Kulin) | <ul style="list-style-type: none"> <li>• Continue to advertise opportunities to volunteer within Shire run facilities in Kulin Update and on website</li> </ul>  | Ongoing       | Executive Team            |



## SHIRE OF KULIN OF FEES & CHARGES For the financial year ending 30 June 2021

### NOTES:

There are four categories of GST treatment for fees & charges which are as follows:

- |   |                            |   |
|---|----------------------------|---|
| 1 | Taxable                    | GST is payable on the supply made. GST is normally 1/11th of the price.   |
| 2 | GST Free                   | No GST is payable on the supply of the GST free goods or services   |
| 3 | Input Taxed                | An input tax credit may be claimed (via the BAS) for anything acquired (or imported) to make this supply<br>An input taxed supply is not subject to GST and input tax credit cannot be claimed. Eg. Residential rent                        |
| 4 | Outside the Scope / Exempt | A fee or charge will be outside the scope of GST if it does not meet one or more of the elements necessary to make a taxable supply. Fees & charges outside of the scope of GST under Division 81 are more commonly referred to as 'exempt' |

**SHIRE OF KULIN FEES & CHARGES**  
For the financial year ending 30 June 2021

| <b>GENERAL PURPOSE FUNDING</b>                  |                |                            |                |                                      |                         |  |
|---|----------------|----------------------------|----------------|--------------------------------------|-------------------------|--|
|   | <b>GL Code</b> | <b>19-20 GST treatment</b> |                | <b>2019-20 (inc. GST if payable)</b> | <b>2020-21 Proposed</b> | <b>Comment</b>   |
| <b>RATES</b>                                    |                |                            |                |                                      |                         |  |
| Instalment interest                             | 1030140        | No                         | - Input        | 5.5%                                 | 3.00%                   | Set by Reg 68 Local Government (Financial Management) Regulations 1996           |
| Penalty interest                                | 1030141        | No                         | - Input        | 11.0%                                | 8.0%                    | Set by Reg 70 Local Government (Financial Management) Regulations 1996           |
| Instalment administration fee (per instalment)  | 1030142        | No                         | per assessment | 7.00                                 | 7.00                    |  |
| Payment plan administration fee                 | 1030142        | No                         | per assessment | no charge                            | no charge               |  |
| Copies of Rate Notices                          | 1030160        | No                         | each           | 8.00                                 | 8.00                    |  |
| <b>OWNERSHIP ENQUIRY FEE</b>                    |                |                            |                |                                      |                         |  |
| Rate enquiry fee                                | 1030160        | No                         | per assessment | 7.20                                 |                         | If information provided does not relate solely to rates GST treatment may differ |
| Statement of rates (financial) - written        | 1030160        | No                         | per assessment | -                                    | 65.00                   |  |
| Confirmation of orders & requisitions - written | 1030160        | No                         | per assessment | -                                    | 75.00                   |  |
| Combined statement & confirmation               | 1030160        | No                         | per assessment | -                                    | 140.00                  |  |
| Information & Search Fee                        | 1030160        | No                         | per assessment | 105.00                               | -                       | Delete charge  |
| <b>GOVERNANCE</b>                               |                |                            |                |                                      |                         |  |
|   | <b>GL Code</b> | <b>19-20 GST treatment</b> |                | <b>2019-20 (inc. GST if payable)</b> |                         | <b>Comment</b>   |
| <b>OWNERS &amp; OCCUPIERS ROLL</b>              |                |                            |                |                                      |                         |  |
| Copy of roll - disk/email                       | 1041040        | No                         | each           | 7.70                                 | 8.00                    |  |
| Copy of roll - hard copy                        | 1041040        | No                         | each           | 18.60                                | 20.00                   |  |
| <b>ELECTORAL ROLL</b>                           |                |                            |                |                                      |                         |  |
| Copy of roll - disk/email                       | 1041040        | No                         | each           | 7.70                                 | 8.00                    |  |
| Copy of roll - hard copy                        | 1041040        | No                         | each           | 18.60                                | 20.00                   |  |
| Election Nomination Fee                         | 1041041        | No                         |                | 80.00                                | 80.00                   | Local Government (Elections) Regulations 1997                                    |
| <b>COUNCIL MINUTES &amp; AGENDAS</b>            |                |                            |                |                                      |                         |  |
| Agenda only                                     | 1042440        | No                         | per month      | 15.00                                |                         | Removed  |
| Minutes only                                    | 1042440        | No                         | per month      | 5.00                                 |                         | Removed  |
| Minutes & Agenda                                | 1042440        | No                         | per month      | 20.00                                |                         | Removed  |
| Minutes - Annual copy                           | 1042440        | No                         | per year       | 60.00                                |                         | Removed  |
| <b>SALE OF HISTORY BOOKS</b>                    |                |                            |                |                                      |                         |  |
| History Book (Soft cover)                       | 1132430        | Yes                        | each           | 20.00                                | 20.00                   | Plus Postage   |
| Tin Horse Highway Souvenir Book                 | 1132450        | Yes                        | each           | 10.00                                | 10.00                   | Plus Postage   |
| KBR Tin Horse Highway Book                      | 1132450        | Yes                        | each           | -                                    | 25.00                   | Plus Postage   |
| Tin Horse Highway Souvenir Book (Wholesale)     | 1132450        | Yes                        | each           | 8.00                                 | 8.00                    | Plus Postage   |
| <b>POSTAGE (via Australia Post)</b>             |                |                            |                |                                      |                         |  |
| Normal envelope                                 | 1042045        | Yes                        | per envelope   | 2.00                                 | 2.10                    |  |
| Large A4 envelope under 500g                    | 1042045        | Yes                        | per envelope   | 5.50                                 | 6.00                    |  |
| Parcel under 500g                               | 1042045        | Yes                        | per parcel     | 12.50                                | 13.00                   |  |
| Parcel Under 3kg                                | 1042045        | Yes                        | per parcel     | 16.30                                | 17.00                   |  |
| Parcel Under 5kg                                | 1042045        | Yes                        | per parcel     | 21.60                                | 22.00                   |  |
| Over 5kg  | 1042045        | Yes                        | per parcel     | cost + 10%                           |                         |  |
| <b>OTHER - FREEDOM OF INFORMATIO (FOI)</b>      |                |                            |                |                                      |                         |  |
| Freedom of Information Requests (Personal)      | 1041045        | No                         | each           | -                                    | -                       |  |
| Freedom of Information Requests (Non-Personal)  | 1041045        | No                         | each           | 30.00                                | 35.00                   |  |
| Labour Charges Relating to                      | 1041045        | No                         | each           | 30.00                                | 35.00                   | per hour   |

**SHIRE OF KULIN FEES & CHARGES**  
For the financial year ending 30 June 2021

| <b>LAW, ORDER &amp; PUBLIC SAFETY</b>                     | <b>GL Code</b> | <b>19-20 GST treatment</b> |                    | <b>2019-20 (inc. GST if payable)</b> | <b>2020-21 (inc. GST if payable)</b> | <b>Comment</b>  |
|---|----------------|----------------------------|--------------------|--------------------------------------|--------------------------------------|---|
| <b>FIRE PENALTIES</b>                                     |                |                            |                    |                                      |                                      |   |
| Fire Break Penalty  | 1051400        | No                         |                    | 250.00                               | 250.00                               | Bush Fires (Infringements) Regulations 1978 (up to \$5,000)                             |
| All other penalties                                       | 1051400        | No                         |                    | as per                               | as per                               | Bush Fires (Infringements) Regulations 1978   |
| <b>FIRE MAPS</b>  |                |                            |                    |                                      |                                      |   |
| FESA Map of Shire   | 1132420        | Yes                        | per map            | 10.80                                | -                                    | Removed - No longer produced and accessible online                                      |
| FESA Map of Shire   | 1132420        | Yes                        | per pair           | 16.30                                | -                                    | Removed - No longer produced and accessible online                                      |
| <b>ANIMAL CONTROL</b>                                     |                |                            |                    |                                      |                                      |   |
| <b>Dog Registration Sterilised Dog</b>                    |                |                            |                    |                                      |                                      |   |
| Normal Fee - 1 year                                       | 1052420        | No                         | per dog            | 20.00                                | 20.00                                | Dog Act 1976  |
| Normal Fee - 3 year                                       | 1052420        | No                         | per dog            | 42.50                                | 42.50                                | Dog Act 1976  |
| Normal Fee - Lifetime                                     | 1052420        | No                         | per dog            | 100.00                               | 100.00                               | Dog Act 1976  |
| Pensioner Concession                                      | 1052420        | No                         | per dog            | 50% of fee                           | 50% of fee                           | Dog Act 1976  |
| Working Dog   | 1052420        | No                         | per dog            | 25% of fee                           | 25% of fee                           | Dog Act 1976  |
| <b>Dog Registration Unsterilised Dog</b>                  |                |                            |                    |                                      |                                      |   |
| Normal Fee - 1 year                                       | 1052420        | No                         | per dog            | 50.00                                | 50.00                                | Dog Act 1976  |
| Normal Fee - 3 year                                       | 1052420        | No                         | per dog            | 120.00                               | 120.00                               | Dog Act 1976  |
| Normal Fee - Lifetime                                     | 1052420        | No                         | per dog            | 250.00                               | 250.00                               | Dog Act 1976  |
| Pensioner Concession                                      | 1052420        | No                         | per dog            | 50% of fee                           | 50% of fee                           | Dog Act 1976  |
| Working Dog   | 1052420        | No                         | per dog            | 25% of fee                           | 25% of fee                           | Dog Act 1976  |
| <b>Cat Registration</b>                                   |                |                            |                    |                                      |                                      |   |
| Normal Fee - 1 year                                       | 1052420        |                            | per dog            | 20.00                                | 20.00                                | Cat Act 2013 - Cats must be microchipped & sterilised.                                  |
| Normal Fee - 3 year                                       | 1052420        | No                         | per dog            | 42.50                                | 42.50                                | Cat Act 2013 - Cats must be microchipped & sterilised.                                  |
| Normal Fee - Lifetime                                     | 1052420        | No                         | per dog            | 100.00                               | 100.00                               | Dog Act 1976  |
| Pensioner Concession                                      | 1052420        | No                         | per dog            | 50% of fee                           | 50% of fee                           | Cat Act 2013 - Cats must be microchipped & sterilised.                                  |
| <b>Replacement Dog/Cat Tags</b>                           | 1052421        | Yes                        | per tag            | 2.70                                 | 2.70                                 |   |
| <b>Dog Pound Charges</b>                                  |                |                            |                    |                                      |                                      |   |
| Impounding Fees   | 1052400        | No                         | per day            | 65.00                                | 65.00                                |   |
| Destruction of dog  | 1052400        | Yes                        | per dog            |                                      |                                      | CEO's discretion  |
| <b>Cat Traps</b>  |                |                            |                    |                                      |                                      |   |
| Hire Fee  |                | Yes                        |                    | No Fee                               | No Fee                               |   |
| Bond  | hold           | No                         |                    | 50.00                                | 50.00                                | If bond not refunded then GST applicable  |
| <b>HEALTH SERVICES</b>                                    | <b>GL Code</b> | <b>18-19 GST treatment</b> |                    | <b>2019-20 (inc. GST if payable)</b> | <b>2020-21 (inc. GST if payable)</b> | <b>Comment</b>  |
| <b>ASBESTOS DISPOSAL</b>                                  |                |                            |                    |                                      |                                      |   |
| Fee for asbestos disposal                                 | 1141410        | Yes                        | per m <sup>3</sup> | Cost + 10%                           | Cost + 10%                           | As per charge imposed by Shire of Corrigin (Bendering Tip)                              |
| <b>EFFLUENT DISPOSAL</b>                                  |                |                            |                    |                                      |                                      |   |
| Application for the approval of an apparatus              | 1074410        | No                         | per apparatus      | 113.00                               | 113.00                               | Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 |
| Permit to use an apparatus                                | 1074410        | No                         | per apparatus      | 113.00                               | 113.00                               |   |
| Health Department Application with a local gov. report    | 1074410        | No                         | per apparatus      | 35.00                                | 35.00                                |   |
| Health Department Application without a local gov. report | 1074410        | No                         | per apparatus      | 110.00                               | 110.00                               |   |
| <b>ITINERENT FOOD VENDOR</b>                              |                |                            |                    |                                      |                                      |   |
| Annual Permit   | 1074410        | No                         | per year           | 100.00                               | 100.00                               |   |
| <b>OTHER HEALTH FEES</b>                                  |                |                            |                    |                                      |                                      |   |
| Inspection Fee (as requested by settlement agents)        | 1074410        | No                         | per premises       | Cost + 10%                           | Cost + 10%                           |   |
| Offensive Trade - Piggeries                               | 1074410        | No                         | per premises       | as per Health Local Laws             | as per Health Local Laws             | Health Local Laws   |
| Public Buildings  | 1074410        | No                         | per premises       | as per Health Local Laws             | as per Health Local Laws             | Health Local Laws   |
| Lodging House Registration Fee                            | 1074410        | No                         | per year           | as per Health Local Laws             | as per Health Local Laws             | Health Local Laws   |

**SHIRE OF KULIN FEES & CHARGES**  
**For the financial year ending 30 June 2021**

| <b>HOUSING</b>                           | <b>GL Code</b> | <b>19-20 GST treatment</b> |          | <b>2019-20 (inc. GST if payable)</b> | <b>2020-21 (inc. GST if payable)</b> | <b>Comment</b>       |
|--|----------------|----------------------------|----------|--------------------------------------|--------------------------------------|----------------------|
| <b>RESIDENTIAL</b>                       |                |                            |          |                                      |                                      |                      |
| <b>Staff Rentals</b>                     |                |                            |          |                                      |                                      |                      |
| Level 1 - Housing (As defined in APOG)   | see DCEO       | No - input                 | per week | 105.00                               | 105.00                               | Deducted through pay |
| Level 2 - Housing (As defined in APOG)   | see DCEO       | No - input                 | per week | 75.00                                | 75.00                                | Deducted through pay |
| Level 3 - Housing (As defined in APOG)   | see DCEO       | No - input                 | per week | 65.00                                | 65.00                                | Deducted through pay |
| <b>Private Rentals</b>                   |                |                            |          |                                      |                                      |                      |
| Joint Venture Units on Johnston Street   | I092150        | No - input                 | per week | 167.50                               | 167.50                               |                      |
| 15 Bull Street - Joint Venture Housing   | I092150        | No - input                 | per week | 177.50                               | 177.50                               |                      |
| 19 Wright Street - Joint Venture Housing | I092150        | No - input                 | per week | 177.50                               | 177.50                               |                      |
| 19 McInnes Street - Vacant               | I092150        | No - input                 | per week | 177.50                               | 177.50                               |                      |
| 12 Bowey Way                             | I092150        | No - input                 | per week | 270.00                               | 270.00                               |                      |
| Other private rentals                    | see DCEO       | No - input                 | per week |                                      |                                      |                      |
| <b>Bonds</b>                             |                |                            |          |                                      |                                      |                      |
| Staff Rentals                            | Trust          | No                         |          | 800.00                               | 800.00                               |                      |
| Private Rentals                          | Trust          | No                         |          | 800.00                               | 800.00                               |                      |
| Pet Bond                                 | Trust          | No                         |          | 200.00                               | 200.00                               |                      |
| <b>VEHICLE CONTRIBUTIONS</b>             |                |                            |          |                                      |                                      |                      |
| Lot 4 Bull Street - CEO                  | I042045        | No                         | per week | 45.00                                | 45.00                                | Deducted through pay |
| 9 Rankin Street - Deputy CEO             | I042045        | No                         | per week | 45.00                                | 45.00                                | Deducted through pay |
| 3 Hodgson Street - Works Manager         | I042045        | No                         | per week | 45.00                                | 45.00                                | Deducted through pay |
| 5 Bowey Way - Camp Kulin Manager         | I042045        | No                         | per week | 45.00                                | 45.00                                | Deducted through pay |
| 14 Stewart Street - Mechanic             | I042045        | No                         | per week | 45.00                                | 45.00                                | Deducted through pay |

**SHIRE OF KULIN FEES & CHARGES**  
**For the financial year ending 30 June 2021**

| <b>COMMUNITY AMENITIES</b>                          | <b>GL Code</b> | <b>19-20 GST treatment</b> |                 | <b>2019-20 (inc. GST if payable)</b> | <b>2020-21 (inc. GST if payable)</b> | <b>Comment</b>                                   |
|---|----------------|----------------------------|-----------------|--------------------------------------|--------------------------------------|--|
| <b>PUBLIC CEMETERIES</b>                            |                |                            |                 |                                      |                                      |  |
| All Internments in Grave                            | I107400        |                            | per internment  | 500.00                               | 510.00                               |  |
| Re-Opening of an ordinary grave - as for internment | I107400        |                            | per internment  | 500.00                               | 510.00                               |  |
| Re-Opening of an ordinary grave - as for exhumation | I107400        |                            | per exhumation  | 500.00                               | 510.00                               |  |
| Internment of Ashes in family grave                 | I107400        |                            | per internment  | 100.00                               | 100.00                               |  |
| Permission to erect Headstone                       | I107400        | No                         | per internment  | 50.00                                | 50.00                                |  |
| Niche Wall - single                                 | I107400        | Yes                        | per internment  | 70.00                                | 70.00                                |  |
| Niche Wall - double                                 | I107400        | Yes                        | per internment  | 100.00                               | 100.00                               |  |
| Niche Wall Reservation Fee                          | I107400        |                            | per internment  | 30.00                                | 30.00                                |  |
| Funeral Director Licence Fee                        | I107400        | No                         | per internment  | 25.00                                | 25.00                                |  |
| Reservation Fee                                     | I107400        |                            | per internment  | 30.00                                | 30.00                                |  |
| <b>TOWN PLANNING</b>                                |                |                            |                 |                                      |                                      |  |
| <b>Planning Fees</b>                                |                |                            |                 |                                      |                                      |  |
| value < or = \$50,000                               | I106110        | No                         | per application |                                      |                                      | Planning and Development Regulations 2009        |
| value > \$50,000 and or = \$500,000                 | I106110        | No                         | per application |                                      |                                      | of the estimated cost of development             |
| value > \$500,000 and < or = \$2.5M                 | I106110        | No                         | per application |                                      |                                      | plus 0.257% for every \$1 in excess of \$500,000 |
| value > \$2.5M and < or = \$5M                      | I106110        | No                         | per application |                                      |                                      | plus 0.206% for every \$1 in excess of \$2.5M    |
| All other fees                                      | I106110        | No                         | per application |                                      |                                      | Planning and Development Regulations 2009        |
| <b>Sale of Publications</b>                         |                |                            |                 |                                      |                                      |  |
| Scheme Text   | I106110        | Yes                        | per copy        |                                      |                                      |  |
| <b>REFUSE</b>                                       |                |                            |                 |                                      |                                      |  |
| Domestic bin charges                                | I101400        | No                         |                 | 240.00                               | 248.00                               |  |
| Commercial bin charges                              | I101400        | No                         |                 | 240.00                               | 248.00                               |  |
| Recycling bin charges                               | I101400        | No                         |                 | 140.00                               | 145.00                               |  |
| Recycle Bin charge (non-townsite residents only)    | I102410        | Yes                        | per bin         | 4.00                                 | 4.00                                 |  |

**SHIRE OF KULIN FEES & CHARGES**  
For the financial year ending 30 June 2021

| <b>RECREATION &amp; CULTURE</b>                        |                |                            |                  |                                      |                                      |   |
|--|----------------|----------------------------|------------------|--------------------------------------|--------------------------------------|---|
|  | <b>GL Code</b> | <b>19-20 GST treatment</b> |                  | <b>2019-20 (inc. GST if payable)</b> | <b>2020-21 (inc. GST if payable)</b> | <b>Comment</b>  |
| <b>PUBLIC HALLS</b>                                    |                |                            |                  |                                      |                                      |   |
| Memorial Hall Office Hire                              | I111022        | Yes                        | per month        | 135.00                               | 135.00                               | Ian Bailey - Invoice monthly  |
| <b>LIBRARY FEES</b>                                    |                |                            |                  |                                      |                                      |   |
| Lost / Damaged Books                                   |                | Yes                        | Per item         |                                      |                                      | Cost  |
| <b>AQUATIC CENTRE ENTRY FEES</b>                       |                |                            |                  |                                      |                                      |   |
| Adult  | I112405        | Yes                        | per day          | 4.00                                 | 4.00                                 |   |
| Child  | I112410        | Yes                        | per day          | 2.00                                 | 2.00                                 |   |
| Slide  | I112450        | Yes                        | per day          | 9.00                                 | 9.00                                 |   |
| School Carnivals                                       | I112410        | Yes                        | per day          | 2.00                                 | 2.00                                 | Faction carnivals free entry, interschool carnivals competitors and staff free, spectators \$2.00 |
| Spectators   | I112410        | Yes                        | per day          | 2.00                                 | 2.00                                 |   |
| <b>AQUATIC CENTRE SEASON PASS</b>                      |                |                            |                  |                                      |                                      |   |
| <b>Not including slide</b>                             |                |                            |                  |                                      |                                      |   |
| Adult  | I112480        | Yes                        | per season       | 74.00                                | 75.00                                | Season tickets half price after 31 January  |
| Child  | I112480        | Yes                        | per season       | 45.00                                | 46.00                                | Season tickets half price after 31 January  |
| Family (2 Adults & 2 Children or 1 Adult & 3 Children) | I112480        | Yes                        | per season       | 135.00                               | 137.00                               | Season tickets half price after 31 January  |
| Each Additional Child                                  | I112480        | Yes                        | per season       | 45.00                                | 46.00                                | Season tickets half price after 31 January  |
| Summer Holiday Family Season Pass                      | I112480        | Yes                        | per season       | 85.00                                | 86.00                                | Last day of term 4 to first day of term 1 the following year                                      |
| Each Additional Child                                  | I112480        | Yes                        | per season       | 25.00                                | 25.00                                |   |
| <b>Including Slide</b>                                 |                |                            |                  |                                      |                                      |   |
| Adult  | I112480        | Yes                        | per season       | 147.00                               | 154.00                               | Season tickets half price after 31 January  |
| Child  | I112480        | Yes                        | per season       | 91.00                                | 96.00                                | Season tickets half price after 31 January  |
| Family (2 Adults & 2 Children or 1 Adult & 3 Children) | I112480        | Yes                        | per season       | 271.00                               | 285.00                               | Season tickets half price after 31 January  |
| Each Additional Child                                  | I112480        | Yes                        | per season       | 91.00                                | 96.00                                | Season tickets half price after 31 January  |
| Summer Holiday Family Season Pass                      | I112480        | Yes                        | per season       | 170.00                               | 170.00                               | Last day of term 4 to first day of term 1 the following year                                      |
| Each Additional Child                                  | I112480        | Yes                        | per season       | 60.00                                | 60.00                                |   |
| <b>Inflatable Hire</b>                                 |                |                            |                  |                                      |                                      |   |
| Daily Rate   | I111022        | Yes                        | per month        | 50.00                                | 50.00                                |   |
| <b>RECREATION &amp; CULTURE - FRC</b>                  |                |                            |                  |                                      |                                      |   |
|  | <b>GL Code</b> | <b>18-19 GST treatment</b> |                  | <b>2020 Member</b>                   | <b>2021 Member</b>                   | <b>Comments</b>   |
| <b>MEMBERSHIP</b>                                      |                |                            |                  |                                      |                                      |   |
| Corporate Member                                       |                | Yes                        | Annual           | 105.00                               | 110.00                               |   |
| Ordinary Member  | I113100        | Yes                        | Annual           | 70.00                                | 70.00                                |   |
| Temporary Member                                       | I113130        | Yes                        | 3 months or less | 40.00                                | 40.00                                | eg. Backpackers   |
| Social Member  | I113120        | Yes                        | Annual           | 30.00                                | 30.00                                |   |
| Junior Member (over 13 yrs)                            | I113110        | Yes                        | Annual           | 20.00                                | 20.00                                |   |

**SHIRE OF KULIN FEES & CHARGES**  
**For the financial year ending 30 June 2021**

| RECREATION & CULTURE - FRC  |         | GL Code | 19-20 GST treatment                 |  | 2021 Member | 2021 Non Member | Comments   |
|---|---------|---------|-------------------------------------|--|-------------|-----------------|--|
| <b>FRC HIRE CHARGES</b>   |         |         |                                     |  |             |                 |  |
| Kath Freebairn Room   | 1113390 | Yes     | Per Hour                            |  | 20.00       | 40.00           |  |
| Kath Freebairn Room   | 1113390 | Yes     | Half Day                            |  | 32.00       | 46.00           |  |
| Kath Freebairn Room   | 1113390 | Yes     | Whole Day                           |  | 46.00       | 74.00           |  |
| Phil Freebairn Room   | 1113390 | Yes     | Per Hour                            |  | 30.00       | 60.00           |  |
| Phil Freebairn Room   | 1113390 | Yes     | (1-60 Persons)                      |  | 59.00       | 89.00           |  |
| Phil Freebairn Room   | 1113390 | Yes     | (61-100 persons)                    |  | 77.00       | 108.00          |  |
| Phil Freebairn Room   | 1113390 | Yes     | (101+ persons)                      |  | 134.00      | 226.00          |  |
| Meeting Room  | 1113390 | Yes     | Half Day                            |  | 32.00       | 46.00           |  |
| Meeting Room  | 1113390 | Yes     | Whole Day                           |  | 46.00       | 74.00           |  |
| Hire of Indoor Courts   | 1113300 | Yes     | Individuals                         |  | NA          | 12.00           |  |
| Hire of Indoor Courts   | 1113300 | Yes     | Sports Activities                   |  | 32.00       | 68.00           |  |
| Hire of Indoor Courts   | 1113300 | Yes     | Sports Activities with Lights       |  | 64.00       | 97.00           |  |
| Hire of Indoor Courts   | 1113300 | Yes     | Full Day single court (non sport)   |  | 131.00      | 159.00          |  |
| Hire of Indoor Courts   | 1113300 | Yes     | Full Day both courts (non sport)    |  | 186.00      | 244.00          |  |
| Hire of Indoor Courts   | 1113300 | Yes     | Day & Night both courts (non sport) |  | 246.00      | 317.00          |  |
| Golf Club Function Room   | 1113390 | Yes     | Per Hour                            |  | 30.00       | 60.00           |  |
| <b>Golf Club Kitchen (not available unless FRC already booked for function)</b> |         |         |                                     |  |             |                 |  |
| 2 hours or less   | 1113320 | Yes     |                                     |  | 30.00       | 60.00           |  |
| 1/2 Day 2-4 hours   | 1113320 | Yes     |                                     |  | 64.00       | 89.00           | Function - coffee, tea, sugar, salt, pepper and 4L milk included. Additional milk requirements to be purchased by persons hiring the kitchen             |
| Full Day (greater than 4 hours)   | 1113320 | Yes     |                                     |  | 93.00       | 130.00          |  |
| BBQ Hire only   | 1113320 | Yes     |                                     |  | 5.00        | 10.00           | Canteen - Hotdog paper and 4L milk included.   |
| Special Events (max. 2 full days)   | 1113320 | Yes     |                                     |  | 131.00      | 193.00          |  |
| Each day thereafter   | 1113320 | Yes     |                                     |  | 64.00       | 89.00           |  |
| Set up fee  |         | Yes     | per hour                            |  |             | Cost +10%       |  |
| <b>FRC KITCHEN HIRE</b>   |         |         |                                     |  |             |                 |  |
| Junior sports training canteen hire   | 1113320 | Yes     |                                     |  | 15.00       | 30.00           |  |
| 2 hours or less   | 1113320 | Yes     |                                     |  | 30.00       | 60.00           |  |
| 1/2 Day   | 1113320 | Yes     |                                     |  | 64.00       | 89.00           | Function - coffee, tea, sugar, salt, pepper and 4L milk included. Additional milk requirements to be purchased by persons hiring the kitchen             |
| Full Day (greater than 4 hours)   | 1113320 | Yes     |                                     |  | 93.00       | 130.00          |  |
| BBQ Hire only   | 1113320 | Yes     |                                     |  | 5.00        | 10.00           | Canteen - Hotdog paper and 4L milk included.   |
| Special Events (max. 2 full days)   | 1113320 | Yes     |                                     |  | 131.00      | 193.00          |  |
| Each day thereafter   | 1113320 | Yes     |                                     |  | 64.00       | 89.00           |  |
| <b>TEA &amp; COFFEE (for functions - no kitchen hire)</b>                       |         |         |                                     |  |             |                 |  |
| less than 5 persons   | 1113395 | Yes     |                                     |  | 8.00        | 15.00           |  |
| 5-15 persons  | 1113395 | Yes     |                                     |  | 17.00       | 28.00           | Coffee, tea, sugar and 4L milk included. No kitchen hire.  |
| 15-40 persons   | 1113395 | Yes     |                                     |  | 31.00       | 51.00           |  |
| 40+ persons   | 1113395 | Yes     |                                     |  | 62.00       | 2.00            |  |
| <b>OTHER HIRE CHARGES</b>   |         |         |                                     |  |             |                 |  |
| Extended Liquor License Application - additional                                |         | No      | Per licence                         |  | 0.00        | 163.00          |  |
| Bowling Green   | 1113340 | Yes     | Per Person                          |  | NA          | 9.00            |  |
| Bowling Green   | 1113340 | Yes     | Per Group                           |  | NA          | 45.00           |  |
| Gymnasium   | 113393  | Yes     | Per Session per individual          |  | 0.00        | 15.00           | During operating hours   |
| Gymnasium   | 113393  | Yes     | Per Quarter                         |  | 0.00        | 75.00           | Key provided for after hours access  |
| Oval  | 1113370 | Yes     | Per Session                         |  | NA          | 125.00          |  |
| Golf Course   | 1113350 | Yes     | Per Person                          |  | NA          | 9.00            |  |
| Golf Course   | 1113350 | Yes     | Per Group                           |  | NA          | 45.00           |  |
| Tennis Courts   | 1113351 | Yes     | Per Person                          |  | NA          | 9.00            |  |
| Tennis Courts   | 1113351 | Yes     | Per Group                           |  | NA          | 45.00           |  |
| Golf/Tennis Clubhouse Function Room Only  | 1113380 | Yes     | Per Hour                            |  | 15.00       | 25.00           | Only available for hire if FRC booked  |
| Golf/Tennis Clubhouse Function Room & Kitchen                                   | 1113380 | Yes     |                                     |  | POA         | POA             | Only available for hire if FRC booked  |
| Pool Table  | 1113394 | Yes     | Per game                            |  | 1.00        | 1.00            |  |
| Trestles  | 1113336 | Yes     | Each                                |  | 0.00        | 3.00            | Use of chairs at Memorial Hall - \$30/hr for Shire to move chairs. No Charge if hirer transports chairs and returns.                                     |
| Chairs  | 1113336 | Yes     | Each                                |  | 0.00        | 2.00            | Damage costs will be recouped. Hire charges waived if held in the FRC and it is the choice of the group to utilise the Hall. Charges waived for churches |

**SHIRE OF KULIN FEES & CHARGES**  
**For the financial year ending 30 June 2021**

| <b>ECONOMIC SERVICES</b>  |                |                            |               |                                      |                                      |  |
|---|----------------|----------------------------|---------------|--------------------------------------|--------------------------------------|--|
|   | <b>GL Code</b> | <b>19-20 GST treatment</b> |               | <b>2019-20 (inc. GST if payable)</b> | <b>2020-21 (inc. GST if payable)</b> | <b>Comment</b>   |
| <b>STANDPIPE WATER</b>  |                |                            |               |                                      |                                      |  |
| Standpipe water access cards  | I136010        | Yes                        | per card      | 25.00                                | 25.00                                |  |
| Fotheringhame Rd  | I136010        | No                         | per kilolitre | 2.53                                 | 2.53                                 | Fee charged by Water Corp to be passed on to user      |
| Yealering Kulin Rd  | I136010        | No                         | per kilolitre | 2.53                                 | 2.53                                 | Fee charged by Water Corp to be passed on to user      |
| Dandagin Rd   | I136010        | No                         | per kilolitre | 2.53                                 | 2.53                                 | Fee charged by Water Corp to be passed on to user      |
| Pederah Rd  | I136010        | No                         | per kilolitre | 2.53                                 | 2.53                                 | Fee charged by Water Corp to be passed on to user      |
| Dudinin Lot 83  | I136010        | No                         | per kilolitre | 2.53                                 | 2.53                                 | Fee charged by Water Corp to be passed on to user      |
| High St Kulin   | I136010        | No                         | per kilolitre | 8.35                                 | 8.35                                 | Fee charged by Water Corp to be passed on to user      |
| Kulin-Lake Grace Rd   | I136010        | No                         | per kilolitre | 2.53                                 | 2.53                                 | Fee charged by Water Corp to be passed on to user      |
| Commonwealth Rd   | I136010        | No                         | per kilolitre | 2.53                                 | 2.53                                 | Fee charged by Water Corp to be passed on to user      |
| Eighty Six Gate Rd  | I136010        | No                         | per kilolitre | 5.01                                 | 5.01                                 | Fee charged by Water Corp to be passed on to user      |
| Luke Price St Pingaring   | I136010        | No                         | per kilolitre | 2.53                                 | 2.53                                 | Fee charged by Water Corp to be passed on to user      |
| Williams Kondinin Rd  | I136010        | No                         | per kilolitre | 5.01                                 | 5.01                                 | Fee charged by Water Corp to be passed on to user      |
| <b>FUEL FACILITY</b>  |                |                            |               |                                      |                                      |  |
| Margin on fuel (determining the price of fuel)  | I139010        | Yes                        | per litre     | 0.110                                | 0.11-0.15                            | Cost the Council/litre + 11 cents                      |
| <b>LEASE OF CROPPING LAND</b>   |                |                            |               |                                      |                                      |  |
| Airport Land  | I136050        | Yes                        | per hectare   | 10.00                                | 10.00                                |  |
| Prouds Land   | I136050        | Yes                        | per hectare   | 10.00                                | 10.00                                |  |
| <b>CARAVAN PARK</b>   |                |                            |               |                                      |                                      |  |
| Camp site powered - 2 People own van/tent (TOURISTS)  | I132410        | Yes                        | per day       | Pay what you think                   | Pay what you think                   | Tourists only, limit of 5 nights per 3 month period    |
| Camp site powered - 2 People own van/tent (OTHER THAN TOURISTS ie Workers, Western Power etc) | I132410        | Yes                        | per day       | 28.00                                | 28.00                                |  |
| Extra Person powered site   | I132410        | Yes                        | per day       | 8.00                                 | 8.00                                 |  |
| Camp site unpowered - per person  | I132410        | Yes                        | per day       | 9.00                                 | 9.00                                 |  |
| Permanent - 2 People (minimum 2 week stay)  | I132410        | Yes                        | per week      | 125.00                               | 125.00                               |  |
| Extra Person permanent  | I132410        | Yes                        | per day       | 7.00                                 | 7.00                                 |  |
| Vans Parked / Stored (Unpowered)  | I132410        | Yes                        | per week      | 14.00                                | 14.00                                |  |
| Vans Parked / Stored (Powered)  | I132410        | Yes                        | per week      | 40.00                                | 40.00                                |  |
| Use of showers at Caravan Park  | I132410        | Yes                        | per wash      | 9.00                                 | 9.00                                 |  |
| <b>HOSTEL</b>   |                |                            |               |                                      |                                      |  |
| Per Night   | I132409        | Yes                        | per person    | 25.00                                | 25.00                                | Minimum 8 people                                       |
| Per Night   | I132409        | Yes                        | per person    | 16.00                                | 16.00                                | School Groups & stay greater than 2 weeks              |
| Laundry - Washer & Dryer  | I132409        | Yes                        | per wash      | 1.00                                 | 1.00                                 |  |
| <b>BUILDING</b>   |                |                            |               |                                      |                                      |  |
| <b>Certified</b>  |                |                            |               |                                      |                                      |  |
| Building Permit - Class 1 or Class 10   | I133410        | No                         |               | 0.19%                                | 0.19%                                | of the estimated value of the building work (min \$90) |
| Building Permit - Class 2 to 9  | I133410        | No                         |               | 0.09%                                | 0.09%                                | of the estimated value of the building work (min \$90) |
| <b>Uncertified</b>  |                |                            |               |                                      |                                      |  |
| Building Permit   | I133410        | No                         |               | 0.32%                                | 0.32%                                | of the estimated value of the building work (min \$90) |
| <b>Demolition</b>   |                |                            |               |                                      |                                      |  |
| Permit - Class 1 or Class 10  | I133410        | No                         |               | 90.00                                | 90.00                                |  |
| Permit - Class 2 to 9   | I133410        | No                         | each storey   | 90.00                                | 90.00                                |  |
| Application to extend licence   | I133410        | No                         |               | 90.00                                | 90.00                                |  |
| <b>Occupancy Permits</b>  |                |                            |               |                                      |                                      |  |
| Completed Building  | I133410        | No                         |               | 90.00                                | 90.00                                |  |
| Temporary for incomplete building   | I133410        | No                         |               | 90.00                                | 90.00                                |  |
| Modification of permit for additional use   | I133410        | No                         |               | 90.00                                | 90.00                                |  |
| Replacement of permit for permanent change  | I133410        | No                         |               | 90.00                                | 90.00                                |  |
| For a building in respect of which unauthorised work has been done                            | I133410        | No                         |               | 0.18%                                | 0.18%                                | of the estimated value of the building work (min \$90) |
| Replace permit for an existing building   | I133410        | No                         |               | 90.00                                | 90.00                                |  |
| Application for extension of time   | I133410        | No                         |               | 90.00                                | 90.00                                |  |
| <b>Building Approval Certificate</b>  |                |                            |               |                                      |                                      |  |
| For a building in respect of which unauthorised work has been done                            | I133410        | No                         |               | 0.18%                                | 0.18%                                | of the estimated value of the building work (min \$90) |
| For a building in respect of which unauthorised work has been done                            | I133410        | No                         |               | 90.00                                | 90.00                                |  |

**SHIRE OF KULIN FEES & CHARGES**  
**For the financial year ending 30 June 2021**

| <b>ECONOMIC SERVICES</b>                                     |         | <b>GL Code</b> | <b>19-20 GST treatment</b> |  | <b>2019-20 (inc. GST if payable)</b> | <b>2020-21 (inc. GST if payable)</b> | <b>Comment</b>  |
|--|---------|----------------|----------------------------|--|--------------------------------------|--------------------------------------|---|
| Application for extention of time                            | I133410 | No             |                            |  | 90.00                                | 90.00                                |   |
| <b>Building Inspection Fees &amp; Travel</b>                 |         |                |                            |  |                                      |                                      |   |
| Building Inspection Fee - kulin townsite & 10km radius       | I133410 | Yes            | per inspection             |  | 56.50                                | 56.50                                |   |
| Building Inspection Fee - outside 10km radius of kulin       | I133410 | Yes            | per inspection             |  | 46.00                                | 46.00                                | Plus Travel   |
| Building Inspection Travel - outside 10km radius of kulin    | I133410 | Yes            | per km                     |  | 0.93                                 | 0.93                                 |   |
| <b>Building Registration Board</b>                           |         |                |                            |  |                                      |                                      |   |
| Building Permit  | I133425 | No             |                            |  | \$40.50                              | \$40.50                              | \$45,000 or less  |
| Demolition Permit  | I133425 | No             |                            |  | \$40.50                              | \$40.50                              | \$45,000 or less  |
| Occupancy Permit for approved building work                  | I133425 | No             |                            |  | \$40.50                              | \$40.50                              | \$45,000 or less  |
| Building Approval Certificate for approved building work     | I133425 | No             |                            |  | \$40.50                              | \$40.50                              | \$45,000 or less  |
| Occupancy Permit for Unauthorised Building Work              | I133425 | No             |                            |  | \$91.00                              | \$91.00                              | \$45,000 or less  |
| Building Approval Certificate for Unauthorised Building Work | I133425 | No             |                            |  | \$91.00                              | \$91.00                              | \$45,000 or less  |
| Building Permit  | I133425 | No             |                            |  | 0.09%                                | 0.09%                                | of work value over \$45,000   |
| Demolition Permit  | I133425 | No             |                            |  | 0.09%                                | 0.09%                                | of work value over \$45,000   |
| Occupancy Permit for approved building work                  | I133425 | No             |                            |  | \$40.50                              | \$40.50                              | over \$45,000   |
| Building Approval Certificate for approved building work     | I133425 | No             |                            |  | \$40.50                              | \$40.50                              | over \$45,000   |
| Occupancy Permit for Unauthorised Building Work              | I133425 | No             |                            |  | 0.18%                                | 0.18%                                | over \$45,000   |
| Building Approval Certificate for Unauthorised Building Work | I133425 | No             |                            |  | 0.18%                                | 0.18%                                | over \$45,000   |
| <b>Building construction industry training fund</b>          |         |                |                            |  |                                      |                                      |   |
| BCITF Levy   | I113420 | No             |                            |  |                                      |                                      | 0.2% of the total contract price (inc. GST). Only applicable if total contract price (inc. GST) is over \$20,000. |
|  | I113420 | No             |                            |  |                                      |                                      | OR \$200 in every \$100 000 worth of project value.   |
| <b>KULIN RESOURCE CENTRE</b>                                 |         |                |                            |  |                                      |                                      |   |
| <b>PHOTOCOPYING</b>  |         |                |                            |  |                                      |                                      |   |
| <b>**LARGE PROECTS WILL ATTRACT A LABOUR CHARGE**</b>        |         |                |                            |  |                                      |                                      |   |
| <b>Standard white copy paper</b>                             |         |                |                            |  |                                      |                                      |   |
| A4 single sided  | I134070 | Yes            |                            |  | 0.15                                 | 0.20                                 |   |
| A4 double sided  | I134070 | Yes            |                            |  | 0.20                                 | 0.25                                 |   |
| A4 colour single sided                                       | I134070 | Yes            |                            |  | 0.30                                 | 0.35                                 |   |
| A4 colour double sided                                       | I134070 | Yes            |                            |  | 0.40                                 | 0.45                                 |   |
| A3 single sided  | I134070 | Yes            |                            |  | 0.30                                 | 0.35                                 |   |
| A3 double sided  | I134070 | Yes            |                            |  | 0.40                                 | 0.45                                 |   |
| A3 colour single sided                                       | I134070 | Yes            |                            |  | 0.50                                 | 0.55                                 |   |
| A3 colour double sided                                       | I134070 | Yes            |                            |  | 0.70                                 | 0.75                                 |   |
| Own paper (for all prints)                                   | I134070 | Yes            |                            |  | 0.10                                 | 0.15                                 |   |
| Own paper Colour (for all prints)                            | I134070 | Yes            |                            |  | 0.20                                 | 0.25                                 |   |
| <b>Card paper 200gsm</b>                                     |         |                |                            |  |                                      |                                      |   |
| A4 single sided  | I134070 | Yes            |                            |  | 0.35                                 | 0.40                                 |   |
| A4 double sided  | I134070 | Yes            |                            |  | 0.40                                 | 0.45                                 |   |
| A4 colour single sided                                       | I134070 | Yes            |                            |  | 0.50                                 | 0.55                                 |   |
| A4 colour double sided                                       | I134070 | Yes            |                            |  | 0.60                                 | 0.65                                 |   |
| A3 single sided  | I134070 | Yes            |                            |  | 1.00                                 | 1.05                                 |   |
| A3 double sided  | I134070 | Yes            |                            |  | 1.20                                 | 1.25                                 |   |
| A3 colour single sided                                       | I134070 | Yes            |                            |  | 1.20                                 | 1.25                                 |   |
| A3 colour double sided                                       | I134070 | Yes            |                            |  | 1.40                                 | 1.45                                 |   |
| <b>Coloured Paper</b>  |         |                |                            |  |                                      |                                      |   |
| A4 single sided  | I134070 | Yes            |                            |  | 0.25                                 | 0.30                                 |   |
| A4 double sided  | I134070 | Yes            |                            |  | 0.30                                 | 0.35                                 |   |
| A4 colour single sided                                       | I134070 | Yes            |                            |  | 0.40                                 | 0.45                                 |   |
| A4 colour double sided                                       | I134070 | Yes            |                            |  | 0.50                                 | 0.55                                 |   |
| A3 single sided  | I134070 | Yes            |                            |  | 0.50                                 | 0.55                                 |   |
| A3 double sided  | I134070 | Yes            |                            |  | 0.70                                 | 0.75                                 |   |
| A3 colour single sided                                       | I134070 | Yes            |                            |  | 0.70                                 | 0.75                                 |   |
| A3 colour double sided                                       | I134070 | Yes            |                            |  | 0.90                                 | 0.95                                 |   |

**SHIRE OF KULIN FEES & CHARGES**  
**For the financial year ending 30 June 2021**

| <b>ECONOMIC SERVICES</b>                      | <b>GL Code</b> | <b>19-20 GST treatment</b> | <b>2019-20 (inc. GST if payable)</b> | <b>2020-21 (inc. GST if payable)</b> | <b>Comment</b>      |
|---|----------------|----------------------------|--------------------------------------|--------------------------------------|---------------------|
| <b>SCANNING (Photocopier to USB/CD/email)</b> |                |                            |                                      |                                      |                     |
| Per Document - loose pages                    | I134215        | Yes                        | 3.50                                 | 3.50                                 | CD/USB not included |
| <b>FAXING</b>                                 |                |                            |                                      |                                      |                     |
| <b>Sending Faxes</b>                          |                |                            |                                      |                                      |                     |
| First Page Local                              | I134090        | Yes                        | 1.10                                 | 1.20                                 |                     |
| Additional Page                               | I134090        | Yes                        | 0.60                                 | 0.60                                 |                     |
| <b>Receiving Faxes</b>                        |                |                            |                                      |                                      |                     |
| First Page                                    | I134090        | Yes                        | 0.15                                 | 0.15                                 |                     |
| Additional                                    | I134090        | Yes                        | 0.15                                 | 0.15                                 |                     |
| <b>EMAILING</b>                               |                |                            |                                      |                                      |                     |
| Per Email                                     | I134220        | Yes                        | 3.00                                 | 3.50                                 |                     |
| <b>LAMINATING</b>                             |                |                            |                                      |                                      |                     |
| A4  | I134140        | Yes                        | 1.75                                 | 2.00                                 |                     |
| A3  | I134140        | Yes                        | 3.00                                 | 3.50                                 |                     |
| Poster (A2)                                   | I134140        | Yes                        | 13.00                                | 15.00                                |                     |
| Large Poster                                  | I134140        | Yes                        | 18.00                                | 20.00                                |                     |
| <b>BINDING</b>                                |                |                            |                                      |                                      |                     |
| Per article                                   | I134220        | Yes                        | 4.50                                 | 5.00                                 |                     |
| <b>FOLDING</b>                                |                |                            |                                      |                                      |                     |
| Per 100                                       | I134220        | Yes                        | 6.00                                 | 6.00                                 |                     |
| <b>STAPLING</b>                               |                |                            |                                      |                                      |                     |
| Per 100                                       | I134220        | Yes                        | 6.00                                 | 6.00                                 |                     |
| <b>GUILLOTINING</b>                           |                |                            |                                      |                                      |                     |
| Staff member - per hour                       | I134220        | Yes                        | 38.00                                | 40.00                                |                     |
| Hire - Per Hour                               | I134220        | Yes                        | 6.00                                 | 7.00                                 |                     |
| <b>LABOUR CHARGE</b>                          |                |                            |                                      |                                      |                     |
| Per 5 mins                                    |                |                            | 6.00                                 | 6.00                                 |                     |
| Per 15 mins                                   |                |                            | 15.00                                | 15.00                                |                     |
| Per 30 mins                                   |                |                            | 25.00                                | 25.00                                |                     |
| Per Hour                                      |                |                            | 38.00                                | 40.00                                |                     |
| <b>CONSUMABLES</b>                            |                |                            |                                      |                                      |                     |
| USB - 8GB                                     | I134160        | Yes                        | 12.00                                |                                      | No longer sell      |
| Blank CD's CDR's                              | I134160        | Yes                        | 4.00                                 |                                      | No longer sell      |
| Blank CD's CDRW's                             | I134160        | Yes                        | 5.00                                 |                                      | No longer sell      |
| Community Phone Book A4 Colour                | I134160        | Yes                        | 10.00                                | 10.00                                |                     |
| Community Phone Book A4 B&W                   | I134160        | Yes                        | 5.00                                 | 5.00                                 |                     |
| Community Phone Book A5 Colour                | I134160        | Yes                        | 10.00                                | 15.00                                |                     |
| Community Phone Book Plain A5 B&W             | I134160        | Yes                        | 5.00                                 | 10.00                                |                     |

**SHIRE OF KULIN FEES & CHARGES**  
**For the financial year ending 30 June 2021**

| <b>ECONOMIC SERVICES</b>             | <b>GL Code</b> | <b>19-20 GST treatment</b> | <b>2019-20 (inc. GST if payable)</b> | <b>2020-21 (inc. GST if payable)</b> | <b>Comment</b>   |
|--------------------------------------|----------------|----------------------------|--------------------------------------|--------------------------------------|--|
| <b>LCD Projector &amp; Screen</b>    |                |                            |                                      |                                      |  |
| Weekend                              | I134150        | Yes                        | 70.00                                | 70.00                                |  |
| 1 day                                | I134150        | Yes                        | 45.00                                | 45.00                                |  |
| 1/2 day                              | I134150        | Yes                        | 30.00                                | 30.00                                |  |
| Bond                                 | I134150        | No                         | 500.00                               | 500.00                               | If bond not refunded then GST applicable   |
| Projector screen only                | I134150        | Yes                        | 25.00                                | 25.00                                |  |
| <b>Whiteboard</b>                    |                |                            |                                      |                                      |  |
| Per day                              |                | Yes                        | NA                                   | NA                                   |  |
| <b>Fortnightly Update</b>            |                |                            |                                      |                                      |  |
| Quarter Page                         | I134130        | Yes                        | 15.00                                | 20.00                                |  |
| Half Page                            | I134130        | Yes                        | 20.00                                | 25.00                                |  |
| Full page BW                         | I134130        | Yes                        | 35.00                                | 40.00                                |  |
| Full page Colour                     | I134130        | Yes                        | 75.00                                | 80.00                                |  |
| Front or Back page                   | I134130        | Yes                        | 100.00                               | 100.00                               |  |
| Advertising Package (0-6 months)     | I134130        | Yes                        | 5% discount                          | 5% discount                          |  |
| Advertising Package (6-12 months)    | I134130        | Yes                        | 10% discount                         | 10% discount                         |  |
| <b>BUILDING HIRE</b>                 |                |                            |                                      |                                      |  |
| <b>Meeting Room</b>                  |                |                            |                                      |                                      |  |
| Per day                              | I134170        | Yes                        | 80.00                                | 80.00                                |  |
| Per half day                         | I134170        | Yes                        | 40.00                                | 40.00                                |  |
| Evening                              | I134170        | Yes                        | 40.00                                | 40.00                                |  |
| Student Exams (Per Hour)             | I134170        | Yes                        | 50.00                                | 70.00                                | Higher per hour charge as a staff member is required to attend and is unable to complete work throughout the exam. |
| 1 hour                               | I134170        | Yes                        | 30.00                                | 30.00                                |  |
| <b>Council Chambers</b>              |                |                            |                                      |                                      |  |
| Per day                              | I134170        | Yes                        | 100.00                               | 100.00                               |  |
| Per half day                         | I134170        | Yes                        | 50.00                                | 50.00                                |  |
| Evening                              | I134170        | Yes                        | 50.00                                | 50.00                                |  |
| 1 hour                               | I134170        | Yes                        | 30.00                                | 30.00                                |  |
| <b>Large Office</b>                  |                |                            |                                      |                                      |  |
| Month                                | I134170        | Yes                        | 375.00                               | 375.00                               |  |
| Week                                 | I134170        | Yes                        | 120.00                               | 120.00                               |  |
| Day                                  | I134170        | Yes                        | 85.00                                | 85.00                                |  |
| 1/2 Day                              | I134170        | Yes                        | 50.00                                | 50.00                                |  |
| <b>Memberships</b>                   |                |                            |                                      |                                      |  |
| Business & Organisations - 12 months | I134010        | Yes                        | 70.00                                | 70.00                                |  |
| Business & Organisations - 6 months  | I134010        | Yes                        | 45.00                                | 45.00                                |  |
| Family - 12 months                   | I134010        | Yes                        | 60.00                                | 60.00                                |  |
| Family - 6 months                    | I134010        | Yes                        | 40.00                                | 40.00                                |  |
| Single - 12 months                   | I134010        | Yes                        | 45.00                                | 45.00                                |  |
| Single - 6 months                    | I134010        | Yes                        | 28.00                                | 28.00                                |  |
| Concession - 12 months               | I134010        | Yes                        | 35.00                                | 35.00                                |  |
| Concession - 6 months                | I134010        | Yes                        | 28.00                                | 28.00                                |  |
| Kulin Community & Sporting Clubs     | I134010        | Yes                        | 15.00                                | 15.00                                |  |

**SHIRE OF KULIN FEES & CHARGES**  
**For the financial year ending 30 June 2021**

| <b>PRIVATE WORKS</b>                 | <b>GL Code</b> | <b>19-20 GST treatment</b> |                 | <b>2019-20 (inc. GST if payable)</b> | <b>2020-21 (inc. GST if payable)</b> | <b>Comment</b>                        |
|--------------------------------------|----------------|----------------------------|-----------------|--------------------------------------|--------------------------------------|---------------------------------------|
| <b>PLANT HIRE</b>                    |                |                            |                 |                                      |                                      |                                       |
| Bulldozer                            | I141410        | Yes                        | per hour        | 255.90                               | 260.00                               |                                       |
| Pushing Gravel – Dozer               | I141410        | Yes                        | per m³          | 4.30                                 | 4.50                                 |                                       |
| Bulldozer (tree lines/rubbish holes) | I141410        | Yes                        | per hour        | 219.30                               | 220.00                               |                                       |
| Grader                               | I141410        | Yes                        | per hour        | 177.40                               | 178.00                               |                                       |
| Grader (water)                       | I141410        | Yes                        | per hour        | 164.50                               | 165.00                               |                                       |
| Prime Mover/Low Loader               | I141410        | Yes                        | per hour        | 171.00                               | 170.00                               |                                       |
| Loader- alternative Long haul rate   | I141410        | Yes                        | per km          | 6.50                                 | 6.50                                 |                                       |
| Road Train                           | I141410        | Yes                        | per hour        | -                                    | 195.00                               |                                       |
| Prime Mover/Side Tipper              | I141410        | Yes                        | per hour        | 171.00                               | 170.00                               |                                       |
| Truck 10T                            | I141410        | Yes                        | per hour        | 152.70                               | 155.00                               |                                       |
| Truck 3T                             | I141410        | Yes                        | per hour        | 129.00                               | 130.00                               |                                       |
| Bomag/Pacific Roller                 | I141410        | Yes                        | per hour        | 159.10                               | 160.00                               |                                       |
| Backhoe                              | I141410        | Yes                        | per hour        | 159.10                               | 160.00                               |                                       |
| Loader                               | I141410        | Yes                        | per hour        | 171.00                               | 170.00                               |                                       |
| Tractor & Broom Roller               | I141410        | Yes                        | per hour        | 146.20                               | 147.00                               |                                       |
| Bobcat                               | I141410        | Yes                        | per hour        | 152.70                               | 155.00                               |                                       |
| Wood Chipper                         | I141410        | Yes                        | per hour        | 90.30                                | 90.00                                | Check availability with Works Manager |
| Cherry Picker                        | I141410        | Yes                        | per hour        | 73.50                                | 75.00                                | Check availability with Works Manager |
| Jack Hammer                          | I141410        | Yes                        | per day         | 79.10                                | 80.00                                | Check availability with Works Manager |
| Plate Compactor                      | I141410        | Yes                        | per day         | 79.10                                | 80.00                                | Check availability with Works Manager |
| Cement Mixer                         | I141410        | Yes                        | per day         | 79.10                                | 80.00                                | Check availability with Works Manager |
| Scaffold Hire                        | I141410        | Yes                        | per day         | 14.80                                | 15.00                                | Check availability with Works Manager |
| Tandem Trailer                       | I141410        | Yes                        | per day         | 73.50                                | 75.00                                |                                       |
| Car Trailer                          | I141410        | Yes                        | 1/2 day or less | 61.00                                | 60.00                                |                                       |
| Car Trailer                          | I141410        | Yes                        | per day         | 101.60                               | 105.00                               |                                       |
| <b>LABOUR CHARGE</b>                 |                |                            |                 |                                      |                                      |                                       |
| Mechanical repairs labour            | I141410        | Yes                        | per hour        | 90.00                                | 95.00                                |                                       |
| No Labour charged out                | I141410        | Yes                        | per hour        | 30.00                                | 40.00                                |                                       |
| Labour Charge Only                   | I141410        | Yes                        | per hour        | 48.00                                | 50.00                                |                                       |
| <b>COMMUNITY BUS HIRE</b>            |                |                            |                 |                                      |                                      |                                       |
| Bus Hire                             | I142100        | Yes                        | c/km            | 1.10                                 | 1.20                                 |                                       |
| Trailer                              | I142100        | Yes                        | per day         | 58.50                                | 61.40                                |                                       |
| <b>MATERIALS</b>                     |                |                            |                 |                                      |                                      |                                       |
| Sand/Gravel                          | I141410        | Yes                        | m3              | 20.60                                | 22.00                                |                                       |
| Blue Metal                           | I141410        | Yes                        | m3              | 80.10                                | 81.00                                |                                       |
| Blue Metal 2nd's                     | I141410        | Yes                        | m3              | 58.50                                | 60.00                                |                                       |
| Black Sand (includes \$10 to owner)  | I141410        | Yes                        | m3              | 30.30                                | 31.00                                | Check availability with Works Manager |
| Mulch                                | I141410        | Yes                        | m3              | 10.30                                | 11.00                                | Check availability with Works Manager |
| Woodchips                            | I141410        | Yes                        | m3              | 10.30                                | 11.00                                | Check availability with Works Manager |
| Woodchips - delivered                | I141410        | Yes                        | m3              | 21.60                                | 22.00                                | Check availability with Works Manager |
| Kerbing                              | I141410        | Yes                        | each            | 5.70                                 | 6.00                                 | Check availability with Works Manager |
| Slabs                                | I141410        | Yes                        | each            | 4.50                                 | 5.00                                 | Check availability with Works Manager |
| Grader Blades (Old)                  | I141410        | Yes                        | each            | 4.50                                 | 5.00                                 | Check availability with Works Manager |

# LOCAL GOVERNMENT ACT 1995

*Shire of Kulin*

## General Repeal Local Law 2020

Under the powers conferred by the *Local Government Act 1995* and all other powers enabling it, the Council of the Shire of Kulin resolved on 20 May 2020 to make the following local law.

### **1. Citation**

This local law is cited as the *Shire of Kulin General Repeal Local Law 2020*.

### **2. Commencement**

This local law comes into operation 14 days after the date of its publication in the Government Gazette.

### **3. Repeal**

This local law repeals the:

1. *Kulin Road Board General By-laws (including By-laws for the Management and the Use of the Kulin Road Board Hall)*, published in the *Government Gazette* on 13 July 1928, and as amended in the *Government Gazette* on 12 September 1930, 15 January 1937, 7 March 1941, 22 August 1941, 3 February 1950, 12 November 1954, 5 February 1971 and 17 November 1978;
2. *Kulin Road Board By-laws for the Registration and Licensing of Hawkers*, published in the *Government Gazette* on 16 August 1935;
3. *Kulin Road Board By-law for the Supply and Distribution of Water*, published in the *Government Gazette* on 2 March 1945;
4. *Kulin Road Board By-laws-Long Service Leave*, published in the *Government Gazette* on 21 April 1950;
5. *Shire of Kulin Local Government Draft Model By-laws Relating to (Petrol Pumps) No.10*, published in the *Government Gazette* on 29 May 1963;
6. *Shire of Kulin By-laws Relating to Depositing and Removal of Refuse, Rubbish, Litter and Disused Materials*, published in the *Government Gazette* on 7 December 1967;
7. *Shire of Kulin By-laws Relating to Sick Leave*, published in the *Government Gazette* on 27 August 1969; and
8. *Shire of Kulin By-laws Relating to Pest Plants*, published in the *Government Gazette* on 30 July 1982

Dated 20 May 2020

The Common Seal of the Shire of Kulin was affixed in the presence of-

---

Barry West  
Shire President

---

Garrick Yandle  
Chief Executive Officer



## **Public Notice - Shire of Kulin General Repeal Local Law**

---

The Shire of Kulin is providing public notice of a General Repeal Local Law which will repeal a number of old and obsolete local laws.

The purpose of the local law is to repeal obsolete local laws. The effect of the proposed local law is that the obsolete local laws will be revoked and abrogated.

A copy of the General Repeal Local Law may be obtained from the Shire Office or viewed on the Shire of Kulin website.

Submissions concerning the proposed local law can be made in person to the Shire of Kulin, 38 Johnston St Kulin, via post to PO Box 125 Kulin 6365, or email to [eso@kulin.wa.gov.au](mailto:eso@kulin.wa.gov.au), by 4.30pm 28 August 2020.

Further information can be obtained from Nicole Thompson 98801204 or email [eso@kulin.wa.gov.au](mailto:eso@kulin.wa.gov.au)

Garrick Yandle  
Chief Executive Officer

# GENERAL COMPLIANCE CHECKLIST – APRIL 2020

| Class                   | Task   | Date       | Frequency    | Detail  | Yes/No                              |
|-------------------------|--|------------|--------------|---|-------------------------------------|
| Governance              | Freedom of Information Statement   | 1/04/2020  | Annual       | Freedom of Information Statement to be published annually in Update   | Yes                                 |
| Bushfire/<br>Governance | Report to Council Minutes of FCO & Advisory Committee meeting & appoint CFO's and Dual CFO's - | 1/04/2020  | Annual       | Advertise FCO's and send letters concerning Dual FCO's - Finalise Bushfire Notice changes for rate season.  | No                                  |
| Governance              | Presidents Allowance Review  | April      | Annual       | Report to Council for review  | Include with budget discussions     |
| Governance              | Commence Integrated Planning Review  | 31/05/2020 | Quarterly    | Quarterly review due May - if not already commenced   | Forms part of CEO Report each month |
| Governance              | Policy Manual review   | 30/06/2020 | Annual       | Annual Policy manual review   | Agenda Item                         |
| Governance/SAO          | Gifts Register - reminder  | 30/04/2020 | Twice Yearly |   | Yes                                 |
| Governance/SAO          | Create Election Timeline   | April      | Biennial     | Available from Electoral Commission   | N/A                                 |
| SAO                     | Wreath for Anzac Day service April 25th  | April      | Annual       | Council wreath and determine who will be representing Council on Anzac Day - Kulin and Holt Rock  | Yes                                 |
| SAO                     | Update Records Management Disaster Plan  | April      | As required  | Submit to State Records by Sept   | N/A completed 2019                  |
| CEO                     | Performance Review   | 1/04/2020  | Annual       | Report to Council to select Panel for Performance review in May   | Date to be set                      |
| CEO                     | Staff Performance Reviews  | 19/12/2020 | 6 monthly    | Administration staff, DCEO and Managers.  | June                                |
| CEO                     | Adjust KRA's for Senior staff and Managers   | 19/12/2020 | 6 monthly    | Administration staff, DCEO and Managers.  | June                                |
| DCEO                    | Conduct staff performance reviews and report to CEO  | 19/12/2020 | 6 monthly    |   | June                                |
| DCEO                    | Budget Review  | 30-May-20  | Annual       | The review must be submitted to the council within 30 days (30 April latest) and the review and the determination (council's decision on the review) submitted to the Department within 30 days, that is, by 30 May.                      | No                                  |
| DCEO                    | FBT Return Due   | April      | Annual       | Due in June   | Commenced                           |
| DCEO                    | Process Improvement Auditor  |            | Annual       | Confirm Interim Audit   | Yes                                 |
| DCEO                    | Aquatic Centre Charges   | April      | Annual       | Review admission fees/family pool pass charges prior to adoption of Fees & Charges (2 adults/2 children etc)  | Yes                                 |
| Finance                 | Rents, Fees & Charges Review   | 1/04/2020  | Annual       | Fees and charges are to be reviewed at least annually. If fees and charges are set after the Budget is struck, advertising is required before implementing  | Yes                                 |
| SFO                     | Rates - Pensioners   | 1/04/2020  | Annual       | Send letters to pensioners who have not paid their rates reminding of rebate option which will expire on 30 June  | Yes                                 |
| SFO                     | Key to Kulin reimbursement   |            | Quarterly    |   | Yes                                 |
| WM                      | R2R Draft Budget Inclusions  | April      | Annual       | Identify R2R projects for inclusion in draft Budget   | Yes                                 |
| WM                      | R2R Projects   | April      | Annual       | Prepare submissions for RRG - list of projects due July   | No                                  |
| WM                      | Road Construction & Maintenance Review   | 01/04/20   | Monthly      | Review previous month road construction and maintenance - complete recoups, MRD line marking requests, MRD Form 8 etc. as required - Advise DCEO of invoices required for MRD and private works recovery - complete report to CEO/Council | Yes                                 |
| WM                      | Spray Water Catchments   | April      | Biennial     | As required to improve run-off  | Early June                          |

## GENERAL COMPLIANCE CHECKLIST – APRIL 2020

|             |   |             |            |   |     |
|-------------|---|-------------|------------|---|-----|
| WM          | Take down shade sails at pool - end of pool season  | April       | Annual     | Assist Pool Manager with removal of shade sails               | Yes |
| WM          | Occupational Health & Safety                        | April       | Tri-annual | Hold committee meeting and toolbox meeting                    | Yes |
| WM          | Air conditioner filters                             | 1/04/2020   | Biannual   | Liaise with Building Mtce to clean filters in air-conditioner | Yes |
| WM          | Spray caltrop golf course                           | Summer rain |            | As required   | Yes |
| CRC         | Conduct staff performance reviews and report to CEO | 19/12/2020  | 6 monthly  |   | N/A |
| Tourism/CRC | Nominations for WA Tourism Awards                   | 1/06/2020   | Annual     | Check WA Tourism Council website for details on exact dates   | N/A |
| CRC         | Updating of Town Notice Board/Website               |             | Weekly     |   | No  |
| CRC         | Quarterly Stats to DRD                              | 1/04/2020   | Quarterly  | Submit quarterly statistics to Dept. Regional Development     | Yes |
| EHO         | Waste Water Recycling Scheme                        |             | Monthly    | If scheme is in use into May                                  |     |
| SPM         | Swimming Pool Water Sampling                        |             | Oct>Apr    | due once a month in opening season                            | N/A |
| FRC         | Monthly Stock on Hand                               |             | Monthly    | Report to DCEO  | Yes |
| Build Mtce  | Reticulation Controller Batteries                   | 1/04/2020   | Annual     | Replace batteries   | Yes |
| Build Mtce  | Smoke Detector Batteries                            | 1/04/2020   | Annual     | Replace batteries   | No  |
|             |   |             |            |   |     |
|             |   |             |            |   |     |



Shire of Kulin

# **Register of Delegations**

May 2020

Adopted at the Ordinary Meeting of Council held on 20 May 2020

# REGISTER OF DELEGATIONS – CONTENTS

|                    |  |    |
|--------------------|--|----|
| INTRODUCTION       |  | 3  |
|                    |  |    |
| ADMINISTRATION     |  |    |
| A1                 | Acting Chief Executive Officer                               | 4  |
| A2                 | Agreements for Payments of Debts to Council                  | 4  |
| A3                 | Casual Hirer's Liability                                     | 4  |
| A4                 | Complaint Handling   | 4  |
| A5                 | Fees & Charges – Discounts                                   | 4  |
| A6                 | Investment of Surplus Funds                                  | 5  |
| A7                 | IT & Social Media – Use Of                                   | 5  |
| A8                 | Legal Advice, Representation & Cost Reimbursement            | 5  |
| A9                 | Payments from Municipal and Trust Funds                      | 5  |
| A10                | Use of Common Seal   | 6  |
| A11                | Writing Off Debts  | 6  |
| A12                | Housing  | 6  |
| A13                | Procedure for Unpaid Rates                                   | 7  |
| GOVERNANCE         |  |    |
| G1                 | Applications for Planning Consent                            | 7  |
| G2                 | Building Licences and Swimming Pools                         | 7  |
| G3                 | Cemeteries Act 1986  | 8  |
| G4                 | Health Act 1922 Provisions                                   | 8  |
| G5                 | Various Acts and Local Laws                                  | 8  |
| HUMAN RESOURCES    |  |    |
| H1                 | Grievance Procedures   | 9  |
| COMMUNITY SERVICES |  |    |
| C1                 | Bushfire Control – Shire Plant for Use Of                    | 9  |
| C2                 | Bushfire Control – Plant Use for Adjoining Shires            | 9  |
| C3                 | Bushfire Prohibited / Restricted Burning Periods – Changes   | 10 |
| C4                 | Bushfire Training Administration                             | 10 |
| C5                 | Cat Ownership Limit – Cat Control                            | 10 |
| C6                 | Dog Control – Attacks  | 10 |
| C7                 | Dog Ownership Limit – Dog Control                            | 10 |
| C8                 | Sea Containers Use of – Town Planning                        | 11 |
| C9                 | Second Hand Dwellings  | 11 |
| C10                | Temporary Accommodation                                      | 11 |
| C11                | Unauthorised Structures – Building Control                   | 11 |
| C13                | Freebairn Recreation Club Committee                          | 12 |
| C14                | Kulin Child Care Management Committee                        | 12 |
| C15                | General – Community Services Practices                       | 12 |
| C16                | Bushfire Control – Appointment of Dual Fire Control Officers | 13 |
| C17                | Seed Collection  | 13 |
| WORKS              |  |    |
| W1                 | Gravel Supplies  | 13 |
| W2                 | Roads – Clearing   | 13 |
| W3                 | Roads – Damage To  | 14 |
| W4                 | Roads – Roadside Markers – Management Of                     | 14 |
| W5                 | Stormwater Drainage  | 14 |
| W6                 | Street Trees   | 14 |
| W7                 | Streetscape – Improvements                                   | 14 |
| W8                 | Roadside Burning   | 15 |
| W9                 | Temporary Road Closures                                      | 15 |
| W10                | General – Works Practices                                    | 15 |

## INTRODUCTION

The Local Government Act 1995 (the Act) allows for a local government to delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the Act.

All delegations made by the Council must be by absolute majority decision. The following are functions that cannot be delegated to the Chief Executive Officer:

- any power or duty that requires a decision of an absolute majority or 75% majority of the local government;
- accepting a tender which exceeds an amount determined by the local government;
- appointing an auditor;
- acquiring or disposing of any property valued at an amount determined by the local government;
- any of the local government's powers under Sections 5.98, 5.99 and 5.100 of the Act relating to the payment of fees to council members;
- borrowing money on behalf of the local government;
- hearing or determining an objection of a kind referred to in Section 9.5;
- any power or duty that requires the approval of the Minister or Governor; or
- such other duties or powers that may be prescribed by the Act.

The Act allows for the Chief Executive Officer to delegate any of his powers to another employee, this must be done in writing. The Act allows for the Chief Executive Officer to place conditions on any delegations if he desires.

A register of delegations to the Chief Executive Officer and other employees is to be kept and reviewed at least once every financial year.

If a person is exercising a power or duty that they have been delegated, the Act requires them to keep necessary records to the exercise of the power or discharge of the duty.

# 1. ADMINISTRATION

## A.1 Acting Chief Executive Officer

**Delegation:** That Council delegate authority to the Chief Executive Officer to appoint the Deputy Chief Executive Officer as Acting CEO during a period of absence.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995 section 5.36 and 5.42

**History:** Reviewed 15 May 2020

## A.2 Agreements for Payments of Debts to Council

**Delegation:** The CEO is authorised to make agreements with debtors for the re-payment of debts to Council, including rates and other debts.

**CEO**

**Delegates to:** Deputy CEO

**Reference:** Local Government Act 1995 section 6.49

**History:** Reviewed 20 May 2020

## A.3 Casual Hirers Liability

**Delegation:** That Council delegate authority to the Chief Executive Officer to ensure that hirers of Council facilities carry adequate insurance before hire takes place.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995 section 2.7 (2) (b)

**History:** Reviewed 20 May 2020

## A.4 Complaint Handling

**Delegation:** That Council delegate authority to the Chief Executive Officer to seek legal advice in respect to the implications of suspected malicious, frivolous, unreasonable, persistent or vexatious complaint.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

## A.5 Fees & Charges - Discounts

**Delegation:** That Council delegate authority to the Chief Executive Officer, DCEO, CRC Manager, Freebairn Recreation Centre Manager, Aquatic Centre Manager, Works Manager and front counter staff members (named) as described and in accordance with Council decision 14/0517 May 2017.

**CEO**

**Delegates to:** As above

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

## A.6 Investment of Surplus Funds

---

**Delegation:** The CEO is authorised to invest money held in any Council fund that is not required for immediate use, in an approved investment as defined by the Trustees Act, Part III, provided that sufficient working funds are retained at all times.  
Where possible, preference is to be given to investing in local bank branches.

**CEO**

**Delegates to:** Deputy CEO

**Reference:** Local Government Act 1995, section 6.14. Financial Management Regulations Section 19c

**History:** Reviewed 20 May 2020

## A.7 IT & Social Media – Use Of

---

**Delegation:** That Council delegate authority to the Chief Executive Officer to authorise officers of the Council to access and maintain social media sites.

**CEO**

**Delegates to:** As authorised

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

## A.8 Legal Advice, Representation & Cost Reimbursement

---

**Delegation:** That Council delegate authority to the Chief Executive Officer (with conditions) to seek legal advice in connection with the proper legal administration of the Shire and to support urgent responses to claims for financial assistance to members and staff, advice to the value of \$5000, without reference to Council.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995 Section 5.42

**History:** Reviewed 20 May 2020

## A.9 Payments from Municipal and Trust Funds

---

**Delegation:** The CEO is authorised to make payments from the Municipal and Trust Funds. This includes the authority to sign cheques and permit EFT payments.

**Conditions:**

1. That an order be issued for the purchase of goods and services except in the case of small purchases from Petty Cash;
2. That where feasible and practical, a price be negotiated in advance of purchase and recorded on the order form;
3. That invoices, where practicable, be certified by the person who placed the order so as to indicate:
  - a. That the purchase was under an authority delegated to that person
  - b. That the goods and services were received in a satisfactory condition, or to a satisfactory standard, and the price and computations are correct;
4. That the Chief Executive Officer continue to place a list of creditors before the Council on a monthly basis together with vouchers and invoices;
  - a. For the recording in the minutes after payment for those accounts paid by the Chief Executive Officer under delegated authority.
5. That at least two (2) signatories be required on all cheques or online authorisations;  
For those paid by the Chief Executive Officer under delegated authority – either the CEO or Deputy CEO, jointly with either the Executive Support Officer or Accounts Payable Officer. and/or any Councillor

## CEO

**Delegates:** The authority to issue Municipal Fund purchase orders only. As follows;

|                                   |  |
|-----------------------------------|--|
| Deputy CEO                        | \$100,000* (Also authorised to make Trust Fund payments) |
| Manager of Works                  | \$50,000*  |
| Plant Mechanic                    | \$5,000 *  |
| Resource Centre Manager           | \$1,000  |
| Freebairn Rec Manager             | \$1,000 plus \$2,000 bar stock                           |
| Camp Kulin Manager                | \$1,000 *  |
| Executive Support Officer         | \$1,000 *  |
| Tech Officer                      | \$1,000  |
| <del>Senior Finance Officer</del> | <del>\$ 500</del>  |
| Child Care Administrator          | \$1,000 *  |
| Administration Officers           | \$ 200   |
| Environmental Health Officer      | \$ 200   |
| Aquatic Centre Manager            | \$1,000  |
| Building Maintenance Officer      | \$1,000  |

*\* Orders for items of a capital nature, or major operational items that have been dealt with at a Council level (e.g. tenders) may be signed /authorised by the above employees in excess of the purchase orders limit.*

**Reference:** Local Government (Financial Management) Regulations 1996, Regulation 12

**History:** Reviewed 20 May 2020

### A.10 Use of Common Seal

---

**Delegation:** That Council delegate authority to the Chief Executive Officer to permit the affixing of the Common Seal when required.

## CEO

**Delegates to:** Nil

**Reference:** Local Government Act 1995 section 9.49A (4)

**History:** Reviewed 20 May 2020

### A.11 Writing Off Debts

---

**Delegation:** That Council delegate authority to the Chief Executive Officer to write off debts where the individual debt is not more than \$100. In exercising this authority the Chief Executive Officer is to take into consideration Council Policy and the prospects of recovering the debt.

## CEO

**Delegates to:** Nil

**Reference:** Local Government Act 1995 section 6.12

**History:** Reviewed 20 May 2020

### A.12 Housing

---

**Delegation:** To the Chief Executive Officer to;

- to recover from bonds the cost of damage repair, cleaning and carpet cleaning from tenants if they fail to do such;
- take action to recover costs of water usage if other reduction remedies have failed to reduce consumption;
- determine applications from tenants to allow a pet in the residence;
- determine applications from staff to receive the "own your own residence" allowance;

## CEO

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

### A.13 Procedure for Unpaid Rates

---

**Delegation:** To the Chief Executive Officer to determine the granting of an extension of time to pay rates.

## CEO

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

## 2. GOVERNANCE

### G.1 Applications for Planning Consent

---

**Delegation:** The CEO is authorised to issue planning consent for development applications that fully comply with all requirements. The CEO is authorised to reduce or waive development application fees where:-

- the development has a perceived benefit to the community, and
- the application is of such a nature that very little investigate work is required prior to the application being submitted to Council for consideration.

Compliance with the Town Planning Scheme, Regulations and Codes, and Council's Planning Policies, is mandatory. Any application not complying is to be referred to Council for decision.

**Conditions:** No officer other than the CEO is permitted to authorise expenditure by outside agencies for development applications.

## CEO

**Delegates to:** Nil

**Reference:** Town Planning Development Act and Town Planning Scheme No 2, 2017

**History:** Reviewed 20 May 2020

### G.2 Building Licences and Swimming Pools

---

**Delegation:** The CEO is authorised to approve or not approve plans submitted and issue building licences. This includes the authority to conduct inspections and issue orders for private swimming pools.

**Conditions:** The authority does not include approval of development applications as required under Council's Town Planning Scheme, nor the expenditure of money prior to consultation with the CEO. All building applications must conform with the Building Code of Australia and all other relevant legislation.

## CEO

**Delegates to:** Environmental Health Officer/Building Officer

**Reference:** Local Government (Miscellaneous Provisions) Act 1960 section 374

**History:** Reviewed 20 May 2020

### G.3 Cemeteries Act 1986

---

**Delegation:** The CEO is authorised to carry out all of the powers and duties conferred to Council by section 6 of the Cemeteries Act 1986 and carry out in accordance with this section, when required, the exhumation of a body buried in the Kulin, Dudinin or Pingaring cemeteries and the reburial of the body in the Kulin, Dudinin or Pingaring cemeteries.

#### CEO

**Delegates to:** Nil

**Reference:** Cemeteries Act 1986 sections 6 and 59

**History:** Reviewed 20 May 2020

### G.4 Public Health Act 2016

---

#### Delegation:

1. Delegation to the Chief Executive Officer for the appointment of 'authorised officer/s' under section 9.10(1) including the authority to the giving of infringement notice/s under section 9.16 by the authorised officer/s pursuant to the *Local Government Act 1995* for the purpose of the administration of the *Shire of Kulin Animal Environment and Nuisance Local law 2016*;
2. That pursuant to the *Local Government Act 1995* Subdivision 2 - Infringement notices, the Shire of Kulin appoints the Chief Executive Officer as an authorised officer for the functions of:
  - i. Section 9.17. Notice, content of – to authorise persons for the purposes of receiving payment of modified penalties;
  - ii. Section 9.19. Extension of time; and
  - iii. Section 9.20. Withdrawal of notice.This appointment is to be effected by instrument in writing and signed by the Shire President;
3. Delegation to the Chief Executive Officer for the purpose of designating authorised officers, appointing environmental health officers and the appointment of authorised officers to issue infringement notices pursuant to the *Health (Asbestos) Regulations 1992*; and
4. The appointment of the Chief Executive Officer as an 'approved officer' pursuant to Regulation 15D(5) of the *Health (Asbestos) Regulations 1992* for the purposes of Part 2 of the *Criminal Procedure Act 2004* as the person authorised to extend the period to pay or withdraw an infringement notice. This appointment is to be effected by instrument in writing and signed by the Shire President. **(Note: Adopted by Council resolution 11/0217)**

#### CEO

**Delegates to:** Environmental Health Officer, Various Authorised Officers

**Reference:** Public Health Act 2016, Health (Miscellaneous Provisions) Act 1911, Health (asbestos) Regulations 1994, Food Act 2008

**History:** Reviewed 20 May 2020

### G.5 Various Acts and Local Laws

---

**Delegation:** To the Chief Executive Officer for the appointment of 'authorised officer/s' required by the Shire of Kulin under;  
Local Government Act (Miscellaneous Provisions) 1960, Part XX (Ranger/Pound Keeper);  
Local Government Act 1995, Part 3, Subdivision 4 and part 9 Division 2 – Executive Functions of Local Government and Part 9 Miscellaneous Provisions;  
s. 17(1) Caravan Parks and Camping Grounds Act 1995;  
s. 29 (1) Dog Act 1976 and Regulations;  
s. 48 Cat Act 2011 and Regulations;  
s. 59(3) Bush Fires Act 1954 and Regulations;  
s. 26 of the Litter Act 1979 and Regulations;  
s. 38(3) Control of Vehicles (Off Road Areas) Act 1978 and Regulations;  
All Shire of Kulin Local Laws.  
All appointments to be advertised annually in the Government Gazette or by local circulation for interim or part year appointments.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995 and Various Acts as detailed

**History:** Adopted by Council Resolution 06/0818

### **3. HUMAN RESOURCES**

#### **H.1 Grievance Procedures**

**Delegation:** To the Chief Executive Officer to engage a competent human resource professional to hear and determine a grievance against the CEO or where a grievance requires specialist mediation or assistance because the topic is outside the knowledge or capacities of Shire staff.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

### **4. COMMUNITY SERVICES**

#### **C.1 Bushfire Control – Shire Plant for Use Of**

**Delegation:** To the Chief Executive Officer to spend up to \$5,000 to hire plant or equipment (above positioning and mobilisation costs) if and when a bushfire cannot be effectively controlled by other means, or where it is considered necessary to engage additional resources to protect life or property.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act sections 5.42 and 5.44  
Bush Fires Act section 38 (3) (4) (5)

**History:** Reviewed 20 May 2020

#### **C.2 Bushfire Control – Plant Use for Adjoining Shires**

**Delegation:** To the Chief Executive Officer to spend up to \$5,000 to hire plant or equipment (above positioning and mobilisation costs) if and when a bushfire cannot be effectively controlled by other means, or where it is considered necessary to engage additional resources to protect life or property.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act sections 5.42 and 5.44  
Bush Fires Act section 38 (3) (4) (5)

**History:** Reviewed 20 May 2020

#### **C.3 Bushfire Prohibited/Restricted Burning Periods - Changes**

**Delegation:** In accordance with Section 17(10) of the Bush Fires Act 1954 (as amended), the Chief Bush Fire Control Officer and Shire President be delegated authority to vary the “Prohibited Burning Time”.  
In accordance with the Bush Fires Act 1954 (as amended), the Chief Bush Fire Control Officer and the Chief Executive Officer are delegated authority to vary the “Restricted Burning Period”.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995 & Bush Fires Act 1954

**History:** Reviewed 20 May 2020

#### **C.4 Bushfire Training Administration**

---

**Delegation:** To the Chief Executive Officer and the Bush Fire Brigades Advisory Committee to incur expenditure for the planning and development of training opportunities without reference to Council for volunteers, Fire Control Officers and Captains. Costs associated with training programs to be allocated to Council’s Emergency Services Levy.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

#### **C.5 Cat Ownership Limit – Cat Control**

---

**Delegation:** To the Chief Executive Officer to determine applications to keep cats under the Cat Foster Carer provision as per Council policy.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995  
Cat Act 2011 and Cat Regulations 2012

**History:** Reviewed 20 May 2020

#### **C.6 Dog Control - Attacks**

---

**Delegation:** Without reference to the Council the Chief Executive Officer is delegated authority to instigate legal and/or infringement proceedings against the owner of a dog involved in a dog attack on a person or other animal.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995  
Dog Act 1976

**History:** Reviewed 20 May 2020

#### **C.7 Dog Ownership Limit – Dog Control**

---

**Delegation:** Without reference to the Council the Chief Executive Officer is delegated authority to determine applications in the first instance.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995  
Dog Act 1976

**History:** Reviewed 20 May 2020

#### **C.8 Sea Containers Use Of – Town Planning**

---

**Delegation:** To the Chief Executive Officer for the approval of applications for the use of sea containers.  
**CEO**  
**Delegates to:** Nil  
**Reference:** Local Government Act 1995  
Shire of Kulin Town Planning Scheme No. 2  
Shire Policy  
**History:** Reviewed 20 May 2020

### **C.9 Second Hand Dwellings – Use of – Building Control**

---

**Delegation:** To the Chief Executive Officer to approve Development Applications for the use of second hand relocated or transportable dwellings.  
**CEO**  
**Delegates to:** Nil  
**Reference:** Local Government Act 1995  
**History:** Reviewed 20 May 2020

### **C.10 Temporary Accommodation**

---

**Delegation:** To the Chief Executive Officer to approve applications for temporary accommodation in caravans that meet the guideline conditions.  
**CEO**  
**Delegates to:** Nil  
**Reference:** Local Government Act 1995  
Caravan and Camping Ground Regulations 1997: Regulation 6 and 11(2)(a)  
**History:** Reviewed 20 May 2020

### **C.11 Unauthorised Structures – Building Control**

---

**Delegation:** To the Chief Executive Officer to seek legal advice or to prepare a “Stop Work” order where Notice to the owner fails to illicit any response or results in the hastening of action to complete the structure.  
**CEO**  
**Delegates to:** Nil  
**Reference:** Local Government Act 1995  
Building Regulations 1989  
**History:** Reviewed 20 May 2020

### **C.13 Freebairn Recreation Centre Club Committee**

---

**Delegation:** That Council delegate authority to the Freebairn Recreation Centre Club Committee to manage all aspects of the Freebairn Recreation Centre on behalf of Council, subject to budget constraints and under the constraints imposed by the Local Government Act 1995 and other relevant legislation.

**Conditions:** The following areas remain the responsibility of Council:-  
- Staffing  
- Liquor licence  
- Capital Expenditure Purchases  
- Sale of Assets  
- Waiver of Hire Charges

**CEO**  
**Delegates to:** Freebairn Recreation Centre Club Committee  
**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

#### **C.14 Kulin Child Care Management Committee**

---

**Delegation:** That Council delegate authority to the Kulin Child Care Management Committee to manage all aspects of the Kulin Child Care Centre on behalf of Council, subject to budget constraints, and under those constraints imposed by the Local Government Act 1995 and other relevant legislation.

**Conditions:** The following areas remain the responsibility of Council:-

- Staffing
- Capital expenditure purchases
- Sale of Assets

**CEO**

**Delegates to:** Kulin Child Care Centre Management Committee

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

#### **C.15 General – Community Services Practices**

---

**Delegation:** To the Chief Executive Officer to;

appoint officers for the purpose of infringement notices and administration of;

- the Shire of Kulin Animal Environment and Nuisance Local Law; Health (Asbestos) regulation 1992.

appoint officers for the purposes of the Caravan and Camping Grounds Act 1995;

- Power of Entry and inspection and,
- The issue of Infringement Notices.

approve or reject applications to consume liquor in Shire buildings or on Shire controlled reserves.

approve applications to hire the Kulin Bush Races facility in accordance with terms and conditions.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

#### **C.16 Bushfire Control – Confirmation Appointment of Dual Fire Control Officers**

---

**Delegation:** That Council delegate to the Chief Executive Officer that following receipt of correspondence or a written email request from a neighbouring Shire, the Chief Executive Officer under delegation made possible by the Bush Fires Act 1954, S.48 (1) is granted the authority to confirm the appointment of Dual Fire Control Officer applications from neighbouring Shires without reference to Council.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act sections 5.42 and 5.44  
Bush Fires Act section 48 (1)

**History:** Added 20 May 2020

#### **C.17 Seed Collection – Issue of Approval to Collect Seeds**

---

**Delegation:** That Council delegate to the Chief Executive Officer approval to determine requests to collect seeds from Shire of Kulin managed and controlled land without reference to Council in accordance with the guidelines of APOG CS 20.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act

**History:** Added 20 May 2020

## **5. WORKS**

### **W.1 Gravel Supplies**

---

**Delegation:** To the Chief Executive Officer and the Manager of Works to negotiate the supply of gravel with landholders, which may incur a quid pro quo cost to the Shire and to initiate the resumption of land for the purpose of obtaining gravel where no alternate suitable supplies exist.

**CEO**

**Delegates to:** Manager of Works

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

### **W.2 Roads - Clearing**

---

**Delegation:** To the Chief Executive Officer the power to;

- consider and authorise the removal of vegetation from fence lines;
- to issue approval to service authorities to remove vegetation on Shire roads in relation to their works;
- to determine the suitability of roadside vegetation planting applications submitted by community groups or individuals.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995  
Soil and Land Conservation Act 1945. (Agriculture WA)  
Wildlife Conservation Act 1950 – 1979  
Aboriginal Heritage Act 1972  
Agriculture and Related Resources Protection Act 1976  
Bush Fires Act 1954  
Conservation and Land Management Act 1984  
Environmental Protection and Biodiversity Conservation Act 1999  
Environmental Protection Act 1986  
Heritage of WA Act 1990  
Land Act 1933  
Main Roads Act 1930  
Mining Act 1978  
State Energy Commission Supply Act 1979  
Water Authority Act 1987

**History:** Reviewed 20 May 2020

### **W.3 Roads – Damage To**

---

**Delegation:** To the Chief Executive Officer to take action to recover the cost of damage to a Shire road or verge asset and issue Notice to request the return of the road or verge to a clean and tidy condition.

**CEO**

**Delegates to:** Manager of Works

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

#### **W.4 Roads – Roadside Markers – Management Of**

---

**Delegation:** To the Chief Executive Officer to determine roadside markers applications.

**CEO**

**Delegates to:** Manager of Works

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

#### **W.5 Stormwater Drainage**

---

**Delegation:** To the Chief Executive Officer to approve applications for connection to the Shire stormwater drainage from landowners on advice from the Manager of Works.

**CEO**

**Delegates to:** Manager of Works

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

#### **W.6 Street Trees**

---

**Delegation:** To the Chief Executive Officer to determine applications for approval to plant street trees in accordance with this guideline.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

#### **W.7 Streetscape – Improvements**

---

**Delegation:** To the Chief Executive Officer to approve streetscape improvements.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020

#### **W.8 Roadside ~~Burning~~ Vegetation Management**

---

**Delegation:** To the Chief Executive Officer for the burning or spraying of road verges following agreement of the Manager of Works in accordance with the listed conditions.

**CEO**

**Delegates to:** Manager of Works

**Reference:** Local Government Act 1995  
Bush Fires Act 1954 25  
Occupational Health & Safety  
Road Traffic Act 1974

**History:** Reviewed 20 May 2020

---

**W.9 Temporary Road Closures**

**Delegation:** The Chief Executive Officer is authorised to temporarily close thoroughfares to vehicles.

**CEO**

**Delegates to:** Manager of Works

**Reference:** Local Government Act 1995 section 3.50  
Bush Fires Act 1954 25  
Occupational Health & Safety  
Road Traffic Act 1974

**History:** Reviewed 20 May 2020

---

**W.10 General – Works Practices**

**Delegation:** To the Chief Executive Officer to;

- Determine applications to beautify grave sites at Shire Cemetery's;
- Approve Niche Wall plaque design and placement;
- Approve the use of the depot for the servicing of private vehicles and equipment;
- Determine requests from local Clubs and Organisations to use Shire plant;
- To issue heavy Haulage Vehicle Permits.

To the Deputy Chief Executive Officer to;

- Approve the use of the depot for the servicing of private vehicles and equipment;
- Determine requests from local Clubs and Organisations to use Shire plant.

To the Manager of Works to;

- Approve the use of the depot for the servicing of private vehicles and equipment;
- Determine requests from local Clubs and Organisations to use Shire plant.

**CEO**

**Delegates to:** Nil

**Reference:** Local Government Act 1995

**History:** Reviewed 20 May 2020



## A14 HOUSING

### Administration

**PREAMBLE:** As the owner of a variety of housing stock, the Shire of Kulin is required to adopt a practice and guidelines with which it can to manage its housing stock.

**OBJECTIVE:** To make clear and simple statements about how the Shire of Kulin requires tenants to act and behave in use of its housing stock.

### PRACTICE/PROCESSES:

#### Rental Rates and Charges

The Shire housing rental rates are set under the following principles:

Executive Homes – 10% of Kulin Market rentals

Standard Homes – 40% of housing equivalents in Kulin market rentals

The Shire rental fees and charges for staff will generally be increased by the Consumer Price Index for Perth (for the preceding 12 months) and adopted as part of the Shire of Kulin Fees and Charges Schedule in the annual budget adoption process, usually in June each year for commencement at July 1 each year.

No charges will be made for the rubbish and recycling collection services and television supply services.

The Shire has identified 4 levels of accommodation and charges accordingly.

Level 1 – Executive Homes – 17 Mc Innes (CEO), 9 Rankin (DCEO) and 3 Hodgson (WM)  
Rate: \$84 f/n after tax (FBT purposes) being approx. 10% of the Kulin market rental for a similar standard residence i.e. \$420 week.

Level 2 – Senior Quality Homes – 6 Bowey (Building Mtce) and 12 Bowey Way (SFO)  
Rate: \$200f/n being approx. 40% of the Kulin market rental for a similar standard residence i.e. \$270 week.

Level 3 – Standard Quality Homes/Units – 1 Stewart, 25 Johnston Units, 3 Bull, 81 Johnston.  
Rate: \$140f/n being approx. 40% of the Kulin market rental for a similar standard of residence or unit i.e. \$175 week.

Level 4 – Low Quality Homes – 8 Wright, 23 Bull, 21 Bull.  
Rate: \$120f/n being approx. 40% of the Kulin market rental for a similar standard of residence i.e. \$150 week

#### Tenancy Agreement

All tenants of Shire housing are to sign and enter into a standardised tenancy agreement. Occupancy will not be permitted in any Shire house until the tenancy agreement has been signed and countersigned.

Should a local business require a shire owned residence for a member of their staff; the lease agreement will be drawn up so that the employer is the lessee. This ensures that the responsibility for rent and condition of the property lies with the local business. Direct crediting of the Shire of Kulin bank account for rental payments is also encouraged

The limited Shire Inspection report (upon commencement) can be signed and returned to the Shire Office within 10 working days.

#### Bond for Staff Housing

The Shire of Kulin has a system of bonds for damage/cleaning and pets.

All tenants are to pay a damage/cleaning bond equivalent to 4 weeks rent, upon moving into a Shire house. For Shire staff, the bond can be deducted from fortnightly payment of salaries and wages, on the basis of 4 equal payments, or by other payment arrangements made by agreement of the Chief Executive Officer only. Bonds are held in trust for return to the tenant when vacating, subject to terms and conditions.

For non-Shire staff, payment of 100% of the bond is required upon signing of the tenancy agreement.

The damage/cleaning bond is repayable on moving from the residence if the premises are left in a satisfactory condition and all terms and conditions of the tenancy agreement have been met.

### **Vacating Shire Houses**

All tenants of Shire owned houses and flats are to have the carpets professionally cleaned prior to vacating the residence. Failure to do so will mean that the cost of the carpet cleaning will be removed from the damage/cleaning bond.

### **Water Consumption and payment of Accounts**

The Shire will pay all water rates and consumption accounts for Shire houses and flats. This practice is undertaken to ensure that tenants maintain the gardens to a satisfactory standard. If it becomes obvious that tenants are not maintaining the gardens at a residence to the Shire standard, the Chief Executive Officer is authorised to advise the tenant immediately of this requirement. Should the advised tenant/faults not be remedied, the Chief Executive Officer shall arrange to have the work completed by Shire staff at the occupier's expense. The Chief executive Officer can then consider if consumption costs may then become the responsibility of the tenant.

The Chief Executive Officer is to monitor annual consumption figures for each of the residences and manage overall use considering that each residence has particular circumstances that dictate usage patterns. The level of usage should be consistent with similar residences and annualised costs, and indicate sound water usage practices are being considered by each tenant. On this basis, tenants are supported in overall usage. Where it is evident that patterns of overuse are occurring, the Chief Executive Officer is authorised to take action to bring usage into standardised limits. This action may include recovery of costs for excessive usage.

### **Annual Inspection of Shire Residences**

An annual inspection of all Shire houses and flats is to be carried out in March/April to ascertain the housing maintenance items that are needed to be included in the following year budget. At this time, tenants are invited to offer their comments as to what items of maintenance or improvements they would like to see at each residence.

### **Dogs, Cats and Pets in Shire residences**

The Shire guideline is that no cats, dogs or pets be permitted at Shire residences. Should employees have pets, then application is to be made in writing to the Chief Executive Officer or an indication be made on the tenancy agreement application. The decision to allow pets at a residence is solely at the discretion of the Chief Executive Officer and is subject to the payment of a bond for such to occur.

### **No smoking in residences**

As part of its obligation to employee's health and welfare, the Shire of Kulin's position is that smoking will not be permitted in Shire residences. If smoking is to be conducted outside the residence, the tenant will make arrangements to ensure the residence yard is free of cigarette butts.

### **Keys**

The Deputy CEO is responsible for the issuing of all Shire housing keys. Any deadbolt, lock or security change or the theft or loss of Shire housing keys, should be reported immediately.

Keys issued are recorded on the Shire key register and against the individual being issued with the key. Keys are non-transferable between staff and are not, under any circumstances, to be lent to the public.

All keys must be returned immediately upon termination of occupation of a Shire residence. Failure to do so will result in the cost of replacement locks being taken from available bond monies.

### **Incentive for Staff owning their own residence**

The Shire recognises that long term employment will be encouraged if staff own their own residences and that ownership promotes a greater sense of community for employees.

The Shire will pay a Housing Incentive Allowance of \$70 per week to permanent employees who own their own home as opposed to occupying a Shire residence. (effective 1 July 2018, previously \$35)

#### **Eligibility**

- This includes those employees who live with a spouse or partner who locally own a residence. It does not apply where a parent, who is an employee, lives with a child and vice versa.
- The allowance will be payable to any permanent employees who work a minimum of 25 hours per week.
- The allowance will not apply to non-Kulin Shire owners.
- The allowance can apply to farm housing based employees.

An employee privately renting or leasing housing where no suitable, equivalent Shire housing is available shall also be entitled to the Housing Incentive Allowance of \$70 per week for a period of two years – effective immediately upon commencement. ~~No other contribution to private rental will be made and Council requires any consideration to extend private rental arrangements beyond 2 years by the CEO to be referred in a report for a Council determination.~~

The Shire reserves the right to reassess each individual employee's entitlement to this Housing Incentive Allowance from time to time.

The Housing Incentive Allowance shall be determined solely by the Chief Executive Officer and will depend on the individual's circumstances, employment contract arrangements and changing circumstances of the rental and housing marketplace as they impact on staff rentals.

The Shire will permit employees receiving this incentive to establish payroll deductions for the payment of their annual rates. Deductions will be placed into the Shire Trust account for annual payment of rates after rate notices have been levied.

#### **DELEGATION:** To the Chief Executive Officer to;

- to recover from bonds the cost of damage repair, cleaning and carpet cleaning from tenants of they fail to do such;
- take action to recover costs of water usage if other reduction remedies have failed to reduce consumption;
- determine applications from tenants to allow a pet in the residence;
- determine applications from staff to receive the "own your own residence" Housing Incentive Allowance;

#### **HEAD OF POWER:** Local Government Act 1995

## A18 MOBILE PHONES – USE OF

### Administration

**PREAMBLE:** Shire provided mobile phones are issued to ensure relevant staff are accessible, that communications are enhanced and responses to customers are timely. Mobile phones provided by the Shire are to be used primarily for the conduct of Shire related business and employees issued a mobile phone will assume personal responsibility for their appropriate use.

**OBJECTIVE:** Mobile phones are provided to employees as a work tool and will be provided where the requirement for a mobile telephone service is of an essential tool in the conduct of Shire business and meets justifiable business criteria.

**PRACTICE:** All mobile phone handsets, SIM Cards, accessories and service numbers are Shire property and must be used in accordance with this policy, employment contracts, agreements, applicable legislation and the Shire's Code of Conduct.

The issuance of mobile phones to employees is at the discretion of the Chief Executive Officer but as a general rule in terms of allocation and costs, the Shire will bear the following costs in relation to mobile telephone expenses:-

CEO – provided with a mobile phone and the Shire pays for calls and data.

DCEO - provided with a mobile phone and the Shire pays for calls and data.

Manager of Works - provided with a mobile phone and iPad and Shire pays for calls and data.

Manager of Camp Kulin- provided with a mobile phone and the Shire pays for calls and data.

Manager of Leisure Services – provided with a mobile phone and the Shire pays for calls and data.

Caravan Park Manager - provided with a mobile phone and the Shire pays for calls and data.

Technical Officer – allowance for calls – \$600pa.

Building Maintenance Employee - allowance for calls - \$600pa.

### PROCESS:

#### Employee Responsibilities

The following guidelines have been prepared to assist employees with the acquiring, use and care of a Shire issued mobile phone:

- Supply of mobile handsets and services will only be made by the direct agreement of the CEO;
- Employees must use issued mobile phones in accordance with manufacturer's instructions. Faults or damage should be reported to your Manager as soon as possible, so repairs or replacement can be arranged;
- Employees must observe all statutory requirements relating to mobile phone usage whilst driving a motor vehicle;
- In the event that an issued mobile phone is noticed as lost or stolen, the respective phone service provider shall be contacted immediately to have the account closed and/or services stopped;
- Any work related images or recordings taken on the issued mobile phone are corporate records and employees using these functions should ensure images are downloaded for the Shire's records;
- Employees who are careless or negligent in the use of an issued mobile phone may incur the cost of repairs, replacement of the phone, or reimbursement to the Shire for any insurance excess;
- Employees must return any issued mobile phone on resignation or termination of employment;
- Reasonable Personal Use is permitted. Excessive personal use will result in the employee being billed for usage in the first instance. Ongoing excessive use will result in disciplinary action being taken against the employee;
- In the case of phone packages that provide bulked free calls, calls to 1300 or 13 numbers are still regarded as inappropriate phone use unless the use can be directly related to Shire business;
- Mobile phones with access to the Internet and Email must also comply with the Shire's policy on email and internet usage;

### **Billing and Charging**

Monthly summary reports of individual mobile phone charges will be forwarded to each month to the CEO. Excessive personal use of the mobile phone without reasonable explanation will result in the employee being billed for their usage or the service being withdrawn.

### **Emergency Usage**

In the event of an emergency, the CEO reserves the right to reallocate any Shire mobile phone for the purpose of assisting in emergency management and relief operations.

### **Breaches**

The Shire may withdraw the use of an issued mobile phone at any time if the Chief Executive Officer determines that the basis for issuing the phone is no longer relevant, there are health and safety concerns around the use of the phone, or where the Chief Executive Officer reasonably determines that there has been misuse of the phone.

**HEAD OF POWER:** Local Government Act 1995

DRAFT

## **HR5 GENERAL – HUMAN RESOURCES PRACTICES**

### **Human Resources**

**PREAMBLE:** Providing information on a variety of human resource practices, guidelines and operational information, each insignificant to warrant individual record.

**OBJECTIVE:** To ensure individual minor items are not lost in the system of recording practices, procedures and guidelines.

### **PRACTICES:**

#### **Senior Employees**

The following positions are classified as Senior Employees for the purposes of Section 5.37(1) of the Local Government Act 1995:-

- Chief Executive Officer

#### Salary Negotiations & Performance Reviews Senior Employees

Salary negotiations and performance reviews for senior employees are to be conducted annually and presented to the next available Council meeting for consideration.

#### **Employee Plant Use**

Employees may use the Shire plant after hours free of charge on their own residential land, Shire Residences Property, with the express approval of the Chief Executive Officer, Deputy Chief Executive Officer or Manager of Works, this approval will be allowed or disallowed depending on the nature of the work to be carried out. Any damage from misuse to be paid for by the operator.

All other work outside of normal working hours will be carried out at Private Works rates (with the employee being paid through the payroll), further that the following be expressly prohibited:

The intent of the above policy is that employees are not using the equipment for their own private commercial business.

#### **Conference Expenses**

Attendance at conferences by Council staff is to be encouraged, as it is the philosophy of Council that generally these conferences will benefit the Shire by the increased knowledge gained by the Officer.

The following policy in relation to attendance at conferences applies:-

- Council shall pay conference fees
- Council shall pay accommodation fees for the staff member and partner, as well as in-house meal expenses.
- Officers who do not have the use of a Council vehicle to attend a conference shall be entitled to be reimbursed the fuel usage.
- Staff attending conferences shall conscientiously attend all conference proceedings unless carrying out other duties on behalf of the Shire during the term of the conference.
- The Chief Executive Officer is authorised to allow staff attendance at conferences and seminars pertaining to a particular officers duties.

#### **Bonus Pay Incentive Scheme (Superseded)**

The purpose of this scheme was to offer an incentive to staff to earn bonuses based on increased or high productivity. The existing incentive based pay system is for all outside employees excluding senior staff has been rolled into an over award payment. All positions now receive the equivalent of the annual bonus an over Award calculation on their hourly rate of pay.

#### **Guaranteed Overtime**

As an incentive for outside employees, the Shire permits the working of one additional hour per day as overtime. This has been guaranteed by inclusion in the employee's appointment documentation and can only be withdrawn by a decision of the Council.

### **Rostered Day Off (RDO)**

As an incentive for ALL staff the Shire permits the working of additional time each day to cater for the accumulation of sufficient time to allow for 1 RDO each fortnight. Staff are to organise the taking of the RDO within the next fortnight. No accumulation of RDO's is permitted, unless by agreement of the Chief Executive Officer (only).

### **Working – Rostered Day Off (RDO)**

As an incentive for outside staff the Shire permits the working of RDO's by agreement with the Manager of Works. Payment for working the RDO is as if it were a Saturday (2 hours 1.5, 6 hours double time). Working the RDO is dictated by current workloads. The Manager of Works is to ensure that working the RDO is offered fairly and consistently across the workforce and that workers are fully independent to work without supervision, and have sufficient instruction to keep them occupied for the full day.

### **Training St John Ambulance Course**

Employees will be encouraged to complete and/or renew the Senior First Aid St John Ambulance training course. The course will be organised in Shire time and funded by the Shire every two years.

### **Human Resources Primary Documents**

The Secondary Documents for Shire of Kulin Human Resources are;

- Incident Investigation Procedure 2017;
- Shire of Kulin Induction and Training Procedure 2017;
- Shire of Kulin Training and Development Practice (to be drafted) 2017;
- Safe Work Method Statements (as listed) 108, 109, 110.

**PROCESS:** The CEO shall ensure adequate resources are allocated annually in the budget to meet human resource requirements.

In accordance with the listed documents.

**HEAD OF POWER:** Local Government Act 1995

## HR10 PERFORMANCE MANAGEMENT – STAFF

### Human Resources

**PREAMBLE:** To provide a framework for the performance management of staff at the Shire of Kulin.

**OBJECTIVE:** To clarify the methodology and aims of performance management.

**PRACTICE:** The Shire of Kulin Performance Management and Development Practice manual outlines the procedure and application of the Shire's performance management efforts.

It is recognised that staff performance is fluid, and that employees mostly attend to do commendable work. Where this is not the case, the Shire recognises that it is generally a failing of communication, instruction and processes that results in under performance.

In this environment, mediation, education and understanding new viewpoints is the starting point to improved performance. The aim of the Shire of Kulin performance management process is to achieve higher performance, other options may unfold, but primarily improved performance is the aim.

**PROCESS:** In accordance with the following documents;

- Performance Management and Development Practice Manual;
- Professional development Plan 2017;
- Performance Agreement template 2017;
- Under Performance Meeting Plan 2017.

**HEAD OF POWER:** Local Government Act 1995, Shire procedures.

## HR20 EMPLOYEE FUNDED ADDITIONAL LEAVE

**PREAMBLE:** A Purchased Leave Arrangement (the Arrangement) is a voluntary arrangement for employees who wish to purchase up to eight weeks' additional leave in lieu of salary per year. Purchased Leave is additional leave "purchased" by setting aside a portion of their ordinary fortnightly earnings to facilitate payment during the period of authorised absence.

**OBJECTIVE:** To clarify the process and limitations for staff to self-fund up to an additional eight weeks leave annually. The Arrangement is designed to:

- provide eligible employees with an option to self fund an extra period of leave of up to 8 weeks per year;
- assist employees to reconcile life and work interests/obligations /school or provide time to pursue sport, study, training or lifestyle options; and
- assist in the attraction and retention of valued employees.

**PRACTICE:** With the agreement of the Employer, eligible employees may reduce their ordinary earnings and purchase up to an additional eight weeks' leave per year.

**PROCESS:** Purchased leave is additional leave "purchased" by setting aside a portion of salary to facilitate payment during the time it is taken. The Arrangement requires up to 12 months' participation, whereby an employee can agree to take reduced wages spread over 3, 6, 9 or 12 months and receive up to 8 weeks' additional leave as follows:

| Weeks salary spread over 52 weeks | Total leave purchased |
|-----------------------------------|-----------------------|
| 44                                | 8 weeks               |
| 45                                | 7 weeks               |
| 46                                | 6 weeks               |
| 47                                | 5 weeks               |
| 48                                | 4 weeks               |
| 49                                | 3 weeks               |
| 50                                | 2 weeks               |
| 51                                | 1 weeks               |

In order to access the Arrangement employees must make a written application to the CEO. Accordingly, access to the Arrangement will be subject to approval by the Employer, taking into consideration operational requirements. Operational requirements include:

- availability of suitable leave cover, if required;
- cost implications;
- impact on service requirements;
- impact on the work of other employees; and
- the employee's existing leave liabilities.

Subject to an employee's application being agreed to, participation in the Arrangement will commence from the earliest practicable pay period. The starting date cannot be backdated and will be prospective only. The Arrangement operates for 12 months from the 1<sup>st</sup> July to 30 June in any particular year. An employee can only enter the arrangement in July, October, December and April and, as such, this will affect the amount of leave which will accrue. The start date and maximum leave purchased is outlined in the following table:

| Start Date | Maximum leave purchased |
|------------|-------------------------|
| 1 July     | 8 weeks                 |
| 1 October  | 6 weeks                 |
| 1 December | 4 weeks                 |
| 1 April    | 2 weeks                 |

Leave will accrue on a pro-rata basis from the date of commencement of the arrangement.

Purchased leave must be taken by the 30<sup>th</sup> June of the year that the purchased leave Arrangement commenced. Any portion of purchased leave not utilised by the 30<sup>th</sup> June will be paid out by the last pay period in July at the employee's current rate of pay. The lump sum payout will be taxed accordingly. An employee may apply to the CEO for an extension on the closing date and the accrual of purchased leave beyond 12 months.

If an employee resigns, retires or otherwise ceases their employment, the Arrangement will cease. The total value of the self-funded leave reduction will be calculated and that portion not already taken as leave will be paid to the employee in their final pay.

**HEAD OF POWER:** Shire Procedure

## **HR21 SALARY PACKAGING**

**PREAMBLE:** Salary packaging is a tax-effective way for employees to receive their salary as a combination of cash and benefits. The benefit is deducted from an employee's gross salary which reduces their taxable income and thus the amount of tax payable.

**OBJECTIVE:** To ensure staff are aware of their ability to salary sacrifice part of their salary and the extent of the benefits allowed to be packaged.

**PRACTICE:** Employees may salary package expenditure which is otherwise deductible or exempt from Fringe Benefits Tax. The payments are deducted from the employee's salary before tax and, as these benefits are exempt from FBT, there will be no cost to the Shire.

**PROCESS:** A range of benefits may be salary packaged, however, the specific benefits, cost effectiveness of any arrangement and employee eligibility will depend on a particular employee's gross salary and mode of employment. The available benefits that may be packaged are:

- motor vehicles (for private use) through a novated lease;
- additional superannuation contributions to a complying superannuation fund;
- work-related portable electronic devices such as a laptop, notebook computer or tablet;
- mobile phone (predominantly for business use);

### **Motor Vehicles**

A finance company provides the finance for a motor vehicle through a novated vehicle leasing arrangement. A novated lease is an agreement between an employer, employee and finance company, in which the employer makes the repayments by deducting them from the employee's pre-tax salary for the term of the lease or until the employee ceases employment. It can provide a salary packaged arrangement that allows for personal choice of a new or second-hand vehicle and tax-free expenditure on the running costs of the vehicle.

In the event that an employee who has a novated lease arrangement ceases employment with the Shire the novated lease may be transferred to a new employer provided the new employer offers salary packaging. Alternatively, repayments may be made directly to the company using after-tax monies. Employees who also cease employment could choose to pay the remainder of their novated lease contract and balloon payment in lump sum from their personal savings or they could sell their vehicle with the sale proceeds going directly towards the novated lease contract.

### **Superannuation Contributions**

Employees can deduct from their pay (before tax) contributions which will be paid on their behalf to the employee's superannuation fund. Employees should ensure that they understand the superannuation thresholds and seek advice on the impact upon their overall taxation position.

### **Mobile Phone, Laptop/Notebook Computer, iPad or Tablet**

A laptop computer or tablet used for work purposes may be salary packaged. Authorisation from the CEO should be retained as evidence of the business purpose. There is a limit of one electronic device per staff member, per year.

Any salary packaging arrangement must be approved by the CEO.

**HEAD OF POWER:** Shire Procedure.

## **CS13 GENERAL – COMMUNITY SERVICES PRACTICES**

### **Community Services**

**PREAMBLE:** Providing information on a variety of community services practices, guidelines and operational information, each insignificant to warrant individual record.

**OBJECTIVE:** To ensure individual minor items are not lost in the system of recording practices, procedures and guidelines.

#### **PRACTICES:**

##### **Appointment of Authorised Officers**

- As the duly appointed Chief Executive Officer (CEO) of the Shire of Kulin the CEO has the delegated authority to appoint officers for the purpose of infringement notices and administration of;
- the Shire of Kulin Animal Environment and Nuisance Local Law;
- Health (Asbestos) regulation 1992.

##### **Caravan Parks and Camping Grounds – Authorised Officers**

- As the duly appointed Chief Executive Officer (CEO) of the Shire of Kulin the CEO has the delegated authority of Council under the Caravan Parks and Camping Grounds Act 1995 to appoint officers for the purposes of;
- Power of Entry and inspection and,
- The issue of Infringement Notices.

This delegation remains current until revoked.

##### **Office Hours**

The Administration and Community Resource Centre office hours shall be from 8:30am to 4:30pm from Monday to Friday, excluding public holidays.

##### **Contribution to Kulin Herbarium**

The Shire will provide a venue free of charge to the Kulin Herbarium and cover the cost of insurance for contents. The Chief Executive Office shall establish a use agreement with the Kulin Herbarium whereby the Herbarium will provide community education of its objectives.

##### **Kulin Combined Emergency Services Building**

The Shire will maintain the gardens and carry out minor building repairs to the Kulin Combined Emergency Services Building. Any items of a capital nature are the responsibility of the Kulin St John Ambulance Sub Centre, Kulin Volunteer Fire Brigade and Kulin Fire & Rescue.

##### **Shire Liquor Permits – Consumption of Alcohol**

The Chief Executive Officer is authorised to approve or reject applications to consume liquor in Shire buildings or on Shire controlled reserves without reference to Council. All applications to consume liquor are to be in writing and addressed to the Chief Executive Officer.

Application for Use of Land - Shire of Kulin and Kulin Bush Races facility – Lucca Pty Ltd

##### **Hire of Kulin Bush Races (KBR) facility**

The Chief Executive Officer is authorised to consider applications for approval to hold events under Schedule Item 4 of the Lucca Pty Ltd and Shire of Kulin License to Use Land Agreement (Kulin Bush Races facility) subject to compliance with the following terms and conditions;

##### **Public Functions**

- In the case of community, sporting or public functions and any other festival or event, only following an approval by the KBR Committee and following receipt of the Licensor's (Lucca Pty Ltd) approval; Council will consider the application via a report to a Council meeting from staff.

### Private Functions

- In the case of private functions (where alcohol license is not required) by delegation to the CEO when approved by the Kulin Bush Races Committee and the Licensor;
- A copy of the Event License is to be sent to the applicant after Shire approval detailing any terms or conditions to be met;
- Event Application License will only be issued to a single applicant;
- Appropriate hygiene measures to be assessed and recommendations to be followed at all times;
- Appropriate licenses must be held for all licensable activities e.g. Fireworks
- All care will be taken to avoid damage to the KBR facility and no alterations or additions will be made to the facility without KBR Committee sanction;
- All care will be taken to avoid any major soil disturbance that will lead to soil degradation; and

Upon an applicant agreeing to the terms and conditions, the Chief Executive Officer will issue approval by letter.

**Management of Halls – MOU's to be investigated/created.**

### Shire Buildings – Smoke Free Zones

All public buildings under Shire control are to be established as Smoke Free Zones.

### Aquatic Centre Opening Times

As a guide to the Aquatic Centre opening times - Tuesday to Friday from 12:00 noon to 6:00pm and on weekends and public holidays from 11:00am to 6:00pm.

Slide hours are from 4:00pm – 6:00pm Thursday & Friday (depending on numbers) and from 1:00pm – 5:00pm on Saturday and Sundays. Appointments can be taken for group bookings.

The Aquatic Centre will be closed on Good Friday, Christmas Day and will only be opened for the afternoon session on New Year's Day.

The Manager may close the Aquatic Centre on cool days and during inclement weather after notification to the Chief Executive Officer or Deputy Chief Executive Officer. Generally a pool temperature of 20 degrees Celsius is considered cold enough to warrant closure of the pool.

Subject to negotiation and in accordance with the Manager's contract, the CEO is authorised to allow the pool to close for one day per week during the season. The nominated days for closure in this case shall be a Monday or a Tuesday. The above may be subject to change as necessary.

### Aquatic Centre Season Pass

A family season ticket will apply for 2 adults and 2 children or 1 adult and 3 children. A child season ticket will apply to any person attending school on a full time basis up to year 12. Season tickets will be half priced after 31st January.

For the purposes of determining entry fees a child is classified as:

1. a person who is 15 years or under, or
2. is a dependent attending school full time up to year 12.

Applicable fees are listed in the Shire of Kulin Fees & Charges each year.

### School Use of Pool for Carnivals

When the Kulin District High School is given exclusive use of the pool for faction carnivals, all children and adults will be allowed free entry to the pool.

### Vacation Swimming Classes – Parents

Parents accompanying children who are participating in vacation swimming classes and who are not swimming are permitted to enter at the same fee as a child.

### Hire of Community Bus

The hire rates for the community bus and bus trailer are set out in the Shire of Kulin Fees and Charges adopted each year. Local group hiring the community bus must book usage.

The Shire does not object to the hire of the community bus to people from outside the Shire of Kulin. If, however, the bus is booked to a person or organisation not usually associated with Kulin, and the bus is subsequently required by a local, the non-local be advised that the bus is no longer available. At least two weeks' notice must be given to the non-local of the cancellation of the hire to enable them to make other arrangements.

**A \$50 deposit is required on receipt of the bus key.**

Fuel will be reimbursed if receipts are provided.

Smoking is not to be permitted on the community bus.

If the bus is returned in an untidy state and it is not possible to contact the hirer responsible prior to the next hire of the bus, the bus will be cleaned and the hirer will be responsible for the cost of the cleaning.

Failure to comply with any of the above conditions may result in refusal to hire the bus to that organisation in the future.

### **Australia Day Event**

Kulin's Australia Day Celebration is to provide an opportunity for the community to come together to celebrate the community and privileged country in which we live. It brings to the forefront those who have significantly contributed to our community and recognise their efforts through one of the 4 categories of Australia Day Awards.

An event procedure has been created which outlines the tasks, timeline and responsibility for running the event and includes:-

- Event Planning
- Venue
- Marketing
- Catering
- Entertainment
- Audio / Visual & Other Technology
- Event Debrief

Australia Day Event Procedure included in Shire of Kulin Policy Manual A8 Primary Documents and listed as a Secondary Document.

**DELEGATION:** To the Chief Executive Officer to;

- appoint officers for the purpose of infringement notices and administration of;
- the Shire of Kulin Animal Environment and Nuisance Local Law;
- Health (Asbestos) regulation 1992.
- appoint officers for the purposes of the Caravan and Camping Grounds Act 1995;
  - Power of Entry and inspection and,
  - The issue of Infringement Notices.
- to approve or reject applications to consume liquor in Shire buildings or on Shire controlled reserves.
- to approve applications for private events at the KBR facility in accordance with terms and conditions.

**HEAD OF POWER:** Local Government Act 1995



# SHIRE OF KULIN

## POLICY MANUAL

**Adopted June 2017**  
**Reviewed May 2020**

## **INTRODUCTION**

This Shire of Kulin Policy Manual has been prepared to assist Council and staff to administer the Shire.

The manual is a compilation of policy on subject matters that form the basis of administrative decision making without the need to refer matters to the Council for a decision, before it can be enacted. It also enables Councillors and staff to readily answer questions raised by electors, the public and stakeholders about the usual business of the Shire.

As new policies are adopted, or existing policies are amended, the Manual is updated, maintaining the Shire’s most recent view on how it will conduct business. Obviously time changes the need for and relevance of policy responses. The Policy Manual framework allows the Council to design, recreate or update policy, without being overly influenced by current hot topics as it develops the best Shire response to matters at a policy level.

The use of policy in Local Government (LG) sits between statute and legislative requirements or the ‘must do’s and must comply” elements of its business and the operational procedures that provide a guide on the best way to conduct the operations. Therefore in some ways it can sometimes be an expression of principle, culture and process and not a direct account of what the Council believes must be the order of the day.

Policy sometimes can be misinterpreted as having firm legal status like a statute or local law but this is not the case. More accurately, it is a stated combination of the what/how/where and when that the Council would like to see in its business practice and whilst case law may apply to some of these elements, policy is only a past resolution of the Council. Whilst having the status of a Council resolution, the effect of such can be changed by a new resolution or rescission motion.

Policy’s true purpose is to provide an outline and guidance of the Council expectation and response so that consistency of decision making can be achieved.

If the interpretation of policy identifies that the matter cannot be accurately understood or addressed, or that the policy takes away from the cultural or principled positions of the Council – then at those times review is required to again clarify what the Council’s intent would be in those circumstances.

The Policy Manual therefore is reviewed annually by the Council and tested against live examples and current trends to ensure that the policies are still consistent with Council’s current stance and preference.

Noel Mason  
Chief Executive Officer  
June 2017

## INDEX

---

|     |   |    |
|-----|---|----|
| A1  | CODE OF CONDUCT - MEMBERS AND STAFF               | 4  |
| A2  | COMMON SEAL – AFFIXING OF                         | 9  |
| A3  | CORPORATE CREDIT CARDS – USE                      | 10 |
| A4  | DISABILITY ACCESS AND INCLUSION                   | 11 |
| A5  | EQUAL OPPORTUNITY and HARASSMENT                  | 12 |
| A6  | LEGAL ADVICE, REPRESENTATION & COST REIMBURSEMENT | 13 |
| A7  | OCCUPATIONAL SAFETY & HEALTH POLICY               | 15 |
| A8  | PRIMARY DOCUMENTS                                 | 17 |
| A9  | PUBLIC INTEREST DISCLOSURE                        | 19 |
| A10 | REGIONAL PRICE PREFERENCE POLICY                  | 20 |
| A11 | PROCUREMENT PURCHASING & TENDERS                  | 21 |
| G1  | LOCAL GOVERNMENT ELECTIONS                        | 29 |
| HR1 | TERMINATION PAYMENTS – SEVERANCE PAYMENTS         | 30 |

---

## **A1 CODE OF CONDUCT - MEMBERS AND STAFF**

---

### **Administration**

**PREAMBLE:** The Shire of Kulin has adopted the model Code of Conduct which provides elected members and staff in Local Government with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability in individual Local Governments. The Model Code is complementary to the principles adopted in the Local Government Act and regulations which incorporates four fundamental aims to result in:-

- a) better decision making by Local Governments;
- b) greater community participation in the decisions and affairs of Local Governments;
- c) greater accountability of Local Governments to their communities; and
- d) more efficient and effective Local Government.

**OBJECTIVE:** The Code provides a guide and a basis of expectations for elected members and staff. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective Local Government responsibilities may be based.

### **POLICY:**

#### **Role of Elected Members**

A Councillor's primary role is to represent the community, and the effective translation of the community's needs and aspirations into a direction and future, for the Local Government will be the focus of the Councillor's public life.

A Councillor is part of the team in which the community has placed its trust to make decisions on its behalf and the community is therefore entitled to expect high standards of conduct from its elected representatives. In fulfilling the various roles, elected members' activities will focus on:

- achieving a balance in the diversity of community views to develop an overall strategy for the future of the community;
- achieving sound financial management and accountability in relation to the Local Government's finances;
- ensuring that appropriate mechanisms are in place to deal with the prompt handling of residents' concerns;
- working with other governments and organisations to achieve benefits for the community at both a local and regional level;
- having an awareness of the statutory obligations imposed on Councillors and on Local Governments.

### **1. Conflict and Disclosure of Interest**

#### **1.1 Conflict of Interest**

- (a) Members and staff will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.
- (b) Staff will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Local Government, without first making disclosure to the Chief Executive Officer. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.
- (c) Members and Staff will lodge written notice with the Chief Executive Officer describing an intention to undertake a dealing which may otherwise be in conflict with the Council's functions.

---

Adoption Date – 14 June 2017

Next Review Date – June 2020

Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_

Date 20/05/2020

(d) Members and Staff who exercise a recruitment or other discretionary function will make disclosure before dealing with relatives or close friends and will disqualify themselves from dealing with those persons.

(e) Staff will refrain from partisan political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity.

An individual's rights to maintain their own political convictions are not impinged upon by this clause. It is recognised that such convictions cannot be a basis for discrimination and this is supported by anti-discriminatory legislation.

### **1.2 Pecuniary Interest**

Members and staff will adopt the principles of disclosure of pecuniary interest as contained within the Local Government Act.

### **1.3 Disclosure of Interests Affecting Impartiality**

Members are required to disclose any conflicts of interest of a non-financial nature that they may have that could be perceived as likely to affect the judgement of that person to act impartially. Details of the nature of the disclosure by the member must be recorded in the minutes of the meeting.

Staff and consultants who are providing advice to the meeting must make the disclosure at the time of giving such advice.

### **1.4 Disclosure of Interest**

(a) Members and appropriate staff will disclose, in a written return or at the relevant meeting, the interests which might be in conflict with their public or professional duties.

(b) Whenever disclosure is required, recommended in this Code, or otherwise seems appropriate, it will be made promptly, fully, and in writing within the register provided.

## **2. Personal Benefit**

### **2.1 Use of Confidential Information**

Members and staff will not use confidential information to gain improper advantage for themselves or for any other person or body, in ways which are inconsistent with their obligation to act impartially, or to improperly cause harm or detriment to any person or organisation.

### **2.2 Intellectual Property**

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Local Government upon its creation unless otherwise agreed by separate contract.

### **2.3 Improper or Undue Influence**

Members and staff will not take advantage of their position to improperly influence other members or staff in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.

### **2.4 Gifts and Bribery**

(a) Members and staff will not seek or accept (directly or indirectly) from any person or body, any immediate or future gift, reward or benefit (other than gifts of a token kind, or moderate acts of hospitality) for themselves or for any other person or body, relating to their status with the Local Government or their performance of any duty or work which touches or concerns the Local Government.

- (b) If any gift, reward or benefit is offered and is in excess of \$200 \$300 (other than gifts of a token kind, or moderate acts of hospitality), disclosure will be made in a prompt and full manner and in writing in the appropriate register.

### 3. Conduct of Members and Staff

#### 3.1 Personal Behaviour

- (a) Members and staff will:
- (i) act, and be seen to act properly and in accordance with the requirements of the law and the terms of this Code;
  - (ii) perform their duties impartially and in the best interests of the Local Government uninfluenced by fear or favour;
  - (iii) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Local Government and the community;
  - (iv) make no allegations which are improper or derogatory (unless true and in public interest) and refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
  - (v) always act in accordance with their obligation of fidelity to the Local Government.
- (b) Members will represent and promote the interests of the Local Government, while recognising their special duty to their own constituents.

#### 3.2 Honesty and Integrity

Members and Staff will:

- (a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- (b) bring to the notice of the Mayor/President any dishonesty or possible dishonesty on the part of any other member, and in the case of an employee, to the Chief Executive Officer.
- (c) be frank and honest in their official dealing with each other.

#### 3.3 Performance of Duties

- (a) While on duty, staff will give their whole time and attention to the Local Government's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Local Government.
- (b) Members will at all times exercise reasonable care and diligence in the performance of their duties, being consistent in their decision making but treating all matters on individual merits. Members will be as informed as possible about the functions of the Council and treat all members of the community honestly and fairly.

#### 3.4 Compliance with Lawful Orders

- (a) Members and Staff will comply with any lawful order given by any person having authority to make or give such an order, with any doubts as to the propriety of any such order being taken up with the superior of the person who gave the order and, if resolution cannot be achieved, with the Chief Executive Officer.
- (b) Members and Staff will give effect to the lawful policies of the Local Government, whether or not they agree with or approve of them.

#### 3.5 Administrative and Management Practices

Members and staff will ensure compliance with proper and reasonable administrative practices and conduct professional and responsible management practices.

### **3.6 Corporate Obligations**

- (a) Standard of Dress:-  
Staff are expected to comply with neat and responsible dress standards at all times.  
Management reserves the right to raise the issue of dress with individual staff.
- (b) Communication and Public Relations:
- (i) All aspects of communication by staff (including verbal, written or personal), involving Local Government's activities, should reflect the status and objectives of that Local Government. Communications should be accurate, polite and professional.
- (ii) As a representative of the community, Members need to be not only responsive to community views, but to adequately communicate the attitudes and decisions of the Council. In doing so, Members should acknowledge that:
- as a member of the Council there is respect for the decision making processes of the Council which are based on a decision of the majority of the Council;
  - information of a confidential nature ought not to be communicated until it is no longer treated as confidential;
  - information relating to decisions of the Council on approvals, permits and so on ought only be communicated in an official capacity by a designated officer of the Council;
  - information concerning adopted policies, procedures and decisions of the Council is conveyed accurately.

### **3.7 Relationships between Members and Staff**

An effective Councillor will work as part of the Council team with the Chief Executive Officer and other members of staff. That teamwork will only occur if Members and Staff have a mutual respect and co-operate with each other to achieve the Council's corporate goals and implement the Council's strategies. To achieve that position Members need to:

- accept that their role is a leadership, not a management or administrative one;
- acknowledge that they have no capacity to individually direct members of staff to carry out particular functions;
- refrain from publicly criticising staff in a way that casts aspersions on their professional competence and credibility.

### **3.8 Appointments to Committees**

As part of their representative role Members are often asked to represent the Council on external organisations. It is important that Members:

- clearly understand the basis of their appointment; and
- provide regular reports on the activities of the organisation.

## **4. Dealing with Council Property**

### **4.1 Use of Local Government Resources**

Members and staff will:

- (a) be scrupulously honest in their use of the Local Government's resources and shall not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
- (b) use the local Government resources entrusted to them effectively and economically in the course of their duties and
- (c) not use the Local Government's resources (including the services of Council staff) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the Chief Executive Officer).

#### **4.2 Travelling and Sustenance Expenses**

Members and staff will only claim or accept travelling and sustenance expenses arising out of travel related matters which have a direct bearing on the services, policies or business of the Local Government in accordance with Local Government policy and the provision of the Local Government Act.

#### **4.3 Access to Information**

Staff will ensure that members are given access to all information necessary for them to properly perform their functions and comply with their responsibilities as members.

Members will ensure that information provided will be used properly and to assist in the process of making reasonable and informed decisions on matters before the Council.

**HEAD OF POWER:** Local Government Act 1995

***Policy Reviewed at Ordinary Meeting of Council 21 November 2018 Item 07/1118***

---

## **A2 COMMON SEAL – AFFIXING OF**

---

### **Administration**

**PREAMBLE:** Numerous agreements and contracts require the affixing of the Common Seal. This Policy and delegation to the CEO and the Shire President apply the affixing of the Common Seal as and when required.

**OBJECTIVE:** The Policy sets out the conditions that apply to the use of the Common Seal.

**POLICY:** The Shire President and Chief Executive Officer are authorised, when the situation demands, to sign and affix the Common Seal of the Shire of Kulin to documents. Where the contract or agreement is a continuation of an existing arrangement or previous Council resolution, Council's prior resolution is not required. Where a matter has not been before the Council on any previous occasion, Council resolution to affix the Common Seal is required.

All uses of the Common Seal including contracts or agreements of any nature are to be recorded in the Delegations Register and reported monthly to Council in the Compliance - Delegations Exercised Report.

**PROCESS:** Prior to the Common Seal being used for the first time on a contract or agreement, Council is to have resolved to enter into a contract or agreement.

The CEO is charged with the care of the Common Seal and is only to apply the Common Seal to documents at the same time and sitting as the Shire President.

Details of when the Common Seal has been used are to be recorded in the Delegation Register, and the Compliance - Delegations Exercised Report submitted for information monthly to the Council.

**HEAD OF POWER:** Local Government Act 1995 Section 9.49A

**DELEGATION:** To the CEO to permit the affixing of the Common Seal when required.

---

## A3 CORPORATE CREDIT CARDS – USE

---

### Administration

**PREAMBLE:** Credit Cards are being used within Government as a purchasing resource. They can however expose the Shire to significant risk if not properly controlled and managed.

**OBJECTIVE:** To ensure the proper use and control of Corporate Credit and to comply with s6.5 (a) Local Government Act 1995 and regulation 11 (1) (a) of the Local Government (Financial Management) Regulations.

**POLICY:** The use of Corporate Credit cards is at the Chief Executive Officer's discretion and shall not be used as a means to supersede the Shire's purchasing system and procedures; use of credit is a complimentary function of purchasing.

Credit Cards shall only be used for purchasing goods or services where expediency and processes do not allow the normal purchasing practices to apply e.g. over the phone purchases, payment for goods where seller requests immediate payment. In the case of purchases where it is still appropriate to issue a Shire order to record details of the purchase this should also be undertaken – indicating that payment has already been made by credit card.

Credit cards will not be used for cash purchases.

Credit cards will not be used for personal purchases, and if this occasion arises by error, immediate repayment is required.

Credit cards will only be issued with the approval of the Chief Executive Officer and in the case of the CEO, following a report and approval of the Council by resolution.

A "non-reward" business credit card shall be the preferred option offered by the Shire's banker, and if rewards are offered, all rewards remain the property of the Shire.

Card holders are responsible for the physical and information security of the card in their possession and in the case of a lost or misplaced card, the cardholder shall notify the Bank and the DCEO immediately.

All expenditure on corporate credit cards shall comply with delegation limits for Shire officers and GST Invoices and receipts of transactions shall be obtained by the card holder for monthly acquittal.

**PROCESS:** Upon receipt of monthly corporate credit card statements, the officer will acquit all expenditure made by producing all receipts. It is the responsibility of the card holder to obtain documentation to acquit the credit card transactions.

**A register of card purchases shall be maintained by the card holder and submitted with monthly receipts (a purchase order is still required to be completed).**

As part of the monthly accounts for payment processes, the DCEO will present the Credit Card Statement detailing acquittal transactions and balances to the Council as part of the monthly meeting Agenda.

Non-compliance with the intent, principles and acquittal of this policy will result in withdrawal of the credit card and at the discretion of the Chief executive Officer, disciplinary action.

**HEAD OF POWER:** Local Government Act 1995, Section 2.7(2) (a) & (b) and Section 6.5(a). Local Government (Financial Management) Regulations 11(1) (a).

---

Adoption Date – 14 June 2017

Next Review Date – June 2020

Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_

Date 20/05/2020

---

## **A4 DISABILITY ACCESS AND INCLUSION**

---

### **Administration**

**PREAMBLE:** The Shire of Kulin is committed to ensuring that the community is accessible for and inclusive of people with disability, their families and carers. Having an adopted Disability Access and Inclusion Plan (DAIP) of action forms part of this commitment.

**OBJECTIVE:** The Shire of Kulin interprets an accessible and inclusive community as one in which all Council functions, facilities and services (both in house and contracted) are open, available and accessible to people with disability, providing them with the same opportunities, rights and responsibilities as other people in the community.

**POLICY:** The Shire of Kulin:

- recognises that people with disability are valued members of the community who make a variety of contributions to local, social, economic and cultural life;
- believes that a community that recognises its diversity and supports the participation and inclusion of all its members makes for a richer community life;
- believes that people with disability, their families and carers who live in country areas should be supported to remain in the community of their choice;
- is committed to consulting with people with disability, their families and carers and where required, disability organisations to ensure that barriers to access are addressed appropriately;
- will ensure its agents and contractors work towards the desired outcomes in the DAIP;
- is committed to supporting local community groups and businesses to provide access and inclusion of people with disability.

**PROCESS:** The Shire of Kulin is also committed to achieving the seven desired outcomes of its DAIP. These are:

1. People with disability have the same opportunities as other people to access the services of, and any event by a public authority;
2. People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority;
3. People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it;
4. People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority;
5. People with disability have the same opportunities as other people to make complaints to a public authority;
6. People with disability have the same opportunities as other people to participate in any public consultation by a public authority;
7. People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

The CEO is authorised to review the DAIP and implement those actions that support the principles outlined and accommodate annual actions in the Budget and operational strategies of the Shire.

**HEAD OF POWER:** Local Government Act 1995; **Disability Services Act 1993** and **Shire of Kulin Disability Access and Inclusion Plan (DAIP) ~~2014-2019~~ 2020 – 2025.**

---

**Adoption Date – 14 June 2017**

**Next Review Date – June 2020**

**Shire President Initial** \_\_\_\_\_ **Chief Executive Officer Initial** \_\_\_\_\_

**Date 20/05/2020**

---

## **A5 EQUAL OPPORTUNITY and HARASSMENT**

---

### **Administration**

**PREAMBLE:** The WA Equal Opportunity Act 1984 requires all local government authorities to prepare and implement an Equal Opportunity Management Plan in order to achieve the objects of the Equal Opportunity Act.

**OBJECTIVE:** To set out procedures through which the Shire of Kulin achieves compliance with Equal Opportunity legislation.

**PRACTICE:** The Shire of Kulin recognises its legal obligations under the Equal Opportunity Act 1984, and will actively promote equal employment opportunity based solely on merit to ensure that discrimination does not occur on the grounds of race, sex, age, marital status, pregnancy, impairment or disability, mental health status, religious or political convictions, family responsibilities and family status or gender history and sexual orientation.

The Shire of Kulin will not tolerate harassment within its workplace. Harassment is defined as any unwelcome, offensive action or remark concerning a person's race, colour, age, language, ethnicity, political or religious convictions, sex, marital status, impairment or other unwarranted comment.

The Shire will constantly review policies, practices and guidelines to ensure that administrative behaviour does not result in the discrimination or harassment of its employees. Shire Plans will be assessed to ensure that strategic and operational outcomes do not limit the Shire's ability to remain committed to EEO ideals.

Shire staff have the established grievance procedure processes from which to lodge an EEO or harassment complaint and Shire stakeholders are able to lodge complaint under complaint handling processes.

**PROCESS:** The Shire will promote change and application by;

- All employment training will be directed towards providing equal opportunity to all employees provided their relevant experience, skills and ability meet the minimum requirements of such training.
- All promotional policies and opportunities will be directed towards providing equal opportunity to all employees provided their relevant experience, skills and ability to meet the minimum requirements for such promotion.
- All offers of employment will be directed towards providing equal opportunity to prospective employees provided their relevant experience, skills and ability meet the minimum requirements of engagement.

**HEAD OF POWER:** Local Government Act 1995

The WA Equal Opportunity Act 1984

- The Racial Discrimination Act (Cth) 1976
- The Sex Discrimination Act (Cth) 1984
- The Human Rights and Equal Opportunity Commission Act (Cth) 1987
- The Disability Discrimination Act (Cth) 1992

---

**Adoption Date – 14 June 2017**

**Next Review Date – June 2020**

**Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_**

**Date 20/05/2020**

---

## **A6 LEGAL ADVICE, REPRESENTATION & COST REIMBURSEMENT**

---

### **Administration**

**PREAMBLE:** This policy is designed to protect the interests of Council, members and employees (including past members and former employees) where they become involved in civil legal proceedings because of their official functions. In most situations the local government may assist the individual in meeting reasonable expenses and any liabilities incurred in relation to those proceedings.

In each case it will be necessary to determine whether assistance with legal costs and other liabilities is justified for the good government of the district. This policy applies in that respect.

**OBJECTIVE:** To provide security, that in the event of legal proceedings or claims being taken against a Council member or staff member in the legal conduct of their duty, Council will financially support their response to the claims and or proceedings.

### **POLICY: General Principles**

The Chief Executive Officer is authorised to obtain from Solicitors such legal advice and opinions as deemed necessary to enable the proper legal administration of Council's business. The CEO is delegated under the Local Government Act 1995, section 5.42 the authority the engage solicitors following consultation with the Shire President an authorisation to the value of \$5000 for legal advice in relation to the proper legal administration of the Shire.

The Shire may provide financial assistance to members and employees in connection with the performance of their duties provided that the member or employee has acted reasonably and has not acted illegally, dishonestly or against the interests of the local government and/or in bad faith.

The local government may provide such assistance in the following types of legal proceedings:

1. Proceedings brought by members and employees to enable them to carry out their local government functions (e.g. where a member or employee seeks a restraining order against a person using threatening behaviour);
2. Proceedings brought against members or employees, this could be in relation to a decision of Council or an employee which aggrieves another person (e.g. refusing a development application) or where the conduct of a member or employee in carrying out his or her functions is considered detrimental to the person (e.g. defending defamation actions); and
3. Statutory or other inquiries where representation of members or employees is justified.

The local government will not support any defamation actions seeking the payment of damages for individual members or employees in regard to comments or criticisms levelled at their conduct in their respective roles. Members or employees are not precluded, however, from taking their own private action. Further, the local government may seek its own advice on any aspect relating to such comments and criticisms of relevance to it.

The legal services the subject of assistance under this policy will usually be provided by the local government's solicitors. Where this is not appropriate for practical reasons or because of a conflict of interest then the service may be provided by other solicitors approved by the local government.

### **Repayment of Assistance**

Any amount recovered by a member or employee in proceedings, whether for costs or damages, will be off set against any moneys paid or payable by the local government.

Assistance will be withdrawn where the Council determines, upon legal advice, that a person has acted unreasonably, illegally, dishonestly, against the interests of the local government or otherwise in bad faith; or where information from the person is shown to have been false or misleading.

---

**Adoption Date – 14 June 2017**

**Next Review Date – June 2020**

**Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_**

**Date 20/05/2020**

Where assistance is so withdrawn, the person who obtained financial support is to repay any moneys already provided. The local government may take action to recover any such moneys in a court of competent jurisdiction.

**PROCESS:**

**Applications for Financial Assistance**

Decisions as to financial assistance under this policy are to be made by the Council.

A member or employee requesting financial support for legal services under this policy is to make an application in writing, where possible in advance, to the Council providing full details of the circumstances of the matter and the legal services required.

Applications for financial support to the Council are to be accompanied by an assessment of the request along with a recommendation which has been prepared by, or on behalf of, the Chief Executive Officer (CEO).

A member or employee requesting financial support for legal services, or any other person who might have a financial interest in the matter, should take care to ensure compliance with the financial interest provisions of the Local Government Act 1995.

Where there is a need for the provision of urgent legal services before an application for financial assistance can be considered by Council, the CEO is delegated under the Local Government Act 1995, section 5.42 the authority to engage solicitors following consultation with the Shire President (and in the case of the Shire President seeking the financial support – the Deputy Shire President) an authorisation to the value of \$5000.

Where it is the CEO who is seeking urgent financial support for legal services the Council shall deal with the application.

**HEAD OF POWER:** Shire of Kulin - Local Government Act 1995 Financial Provisions,

**DELEGATION:** To the CEO under LGA Section 5.42, authorisation (with conditions) to seek legal advice in connection with the proper legal administration of the Shire and to support urgent responses to claims for financial assistance to members and staff, advice to the value of \$5000, without reference to Council.

---

## **A7 OCCUPATIONAL SAFETY & HEALTH POLICY**

---

### **Administration**

**PREAMBLE:** The Shire of Kulin Occupational Safety and Health manual provides the physical collection of processes, practice and procedures relating to health and safety at the Shire. As a governance commitment, the Council's adopted Shire Safety & Health Policy Statement details its obligation and duties towards Shire employees from the highest level in the organisation.

**OBJECTIVE:** To detail the Shire of Kulin Occupational Safety and Health Policy commitment and performance.

**POLICY:** The following statement forms the Shire of Kulin policy.

### **SAFETY AND HEALTH POLICY STATEMENT**

*The Shire of Kulin acknowledges its moral and legal responsibility to provide and maintain a work environment in which employees, contractors, customers and visitors are not exposed to hazards. This commitment extends to ensuring that the organisation's operations do not place the local community and visitors at risk of injury, illness or property damage.*

#### **The Shire of Kulin will:**

- *Provide and maintain safe workplaces, safe plant and safe systems of work;*
- *Provide written procedures and instructions to ensure safe systems of work;*
- *Provide information, instruction, training and supervision to employees, contractors and customers to ensure that they are not exposed to hazards;*
- *Ensure compliance with legislative requirements and current industry standards;*
- *Provide support and assistance to employees.*

*All levels of management are accountable for implementing this policy in their area of responsibility and implementation of this policy will be measured by annual performance reviews. Management responsibilities include the following:*

- *The provision and maintenance of the workplace in a safe condition.*
- *Involvement in the development, promotion and implementation of safety and health policies and procedures with regular reviews of these.*
- *Training employees in the safe performance of assigned tasks.*
- *The provision of resources to meet the safety and health commitment.*

#### **Employees are to:**

- *Follow all safety and health policies and procedures and acknowledge their duty of care to themselves, their co-workers and the general public.*
- *Ensure Shire procedures for accident and incident reporting are followed, reporting potential and actual hazards/accidents/incidents to your supervisor and elected safety and health representatives.*

*This policy is applicable to contractors and employees in all its operations and functions including those situations where employees are required to work off site.*

**Garrick Yandle**

**CHIEF EXECUTIVE OFFICER**

---

Adoption Date – 14 June 2017

Next Review Date – June 2020

Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_

Date 20/05/2020

**PROCESS:** The Shire of Kulin Occupational Safety and Health Manual provides information on processes, reporting requirements, inspection schedules and review mechanisms.

The Occupational Safety & Health Manual is provided to all employees of the Shire and as a working document will receive formal review every two years as a minimum.

Specific sections of the Manual shall be updated and reviewed as required.

The processes allow for immediate amendment of the Manual if identified shortcomings require such, or as the 2 yearly review of the Occupational Safety & Health Manual takes place, under the authorisation of the CEO.

**HEAD OF POWER:** Local Government Act 1995, Occupational Health and Safety Act 1984

---

## **A8 PRIMARY DOCUMENTS**

---

### **Administration**

**PREAMBLE:** To detail the primary source documents of the Administrative Guidelines and Operational Practices used by the Shire in the conduct of its business.

**OBJECTIVE:** To provide accurate reference to the documents and their updates, changes and reviews, presented in a concise accurate listing of the operationally preferred processes of the Shire. To have Council support and awareness for the majority of processes used by staff.

**PRACTICE:** The Primary Documents are to be regarded as the operational rules, administrative procedure, staff instructions, guidelines and reference material that apply to the conduct of Shire business. Whilst not backed with the direct authority of adoption as would Shire policy, the Primary Documents do have the standing of authority of the Council, having passed a resolution accepting the documents as working materials.

The Primary Documents impose procedural and administrative intent and requirements on the Shire staff, Shire residents, contractors and stakeholders alike, and may also contain reference to other legal obligations, applicable statutes, Shire policy, adopted Codes, Circulars and case law decisions.

The Primary Documents for the Shire of Kulin are;

Shire of Kulin Administrative Procedures and Operational Guidelines Manual 2019  
Shire of Kulin Employee Safety Manual – Policies and Procedures 2017  
Shire of Kulin Employee Induction Manual 2018

It is not the intention that the Primary Documents policy captures all operational and support documentation that applies to the business of the Shire as many additional documents are generated under other statutes. E.g. Town Planning Scheme No 2, Shire of Kulin Health Local Law.

Nothing in this policy prevents the Primary Documents from being amended, updated, altered, added to or changed as requirements of law may in fact require such. Any change must be consistent with the intent of producing sufficient documentation to allow staff to legally perform their duties and for the Council to express their desired operational approach.

Changes proposed that deliver consequences that vary from the general thrust of the Primary Documents, require reference to Council for approval.

**PROCESS:** The Shire of Kulin will table the Primary Documents every two years in June for the Council to adopt. The noted delegations and the detailed authorities would then be confirmed via the adoption by Council resolution of the Delegation Register.

**NOTE:** The CEO will maintain a listing of all Primary and Secondary Documents that impact on the operations of the Shire and table this at Policy Review.

**HEAD OF POWER:** Local Government Act 1995

---

Adoption Date – 14 June 2017

Next Review Date – June 2020

Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_

Date 20/05/2020

---

**POLICY MANUAL PRIMARY AND SECONDARY DOCUMENTS LISTING**

**PRIMARY DOCUMENTS - SHIRE OF KULIN**

Shire of Kulin Policy Manual 2017 - adopted 14<sup>th</sup> June 2017, reviewed June 2019  
Shire of Kulin Administrative Procedures & Operational Guidelines (APOG) Manual 14<sup>th</sup> June 2017, reviewed June 2019  
Shire of Kulin Community Strategic Plan 2017 ed. Minor Review June 2019  
Shire of Kulin Corporate Business Plan 2017 ed. Minor Review June 2019  
Shire of Kulin Employee Safety Manual – Policies and Procedures 2017  
Shire of Kulin Employee Induction Manual (ed. Aug 2016) 2018

**SECONDARY DOCUMENTS – SHIRE OF KULIN**

Shire of Kulin Workforce Plan 2017 ed.  
Shire of Kulin Asset Management Plan 2017 ed.  
Shire of Kulin Long Term Financial Plan 2017 ed.  
Shire of Kulin Contracts and Legal Documents Register  
Shire of Kulin Complaints Register  
Shire of Kulin Corporate Style Guide  
Shire of Kulin Customer Service Charter  
Shire of Kulin Delegation Register June 2018.  
Shire of Kulin Disability Access and Inclusion Plan (DAIP) 2014-2019;  
Shire of Kulin Equal Employment Opportunity Plan (2019);  
Shire of Kulin Freedom of Information Statement 2018;  
Shire of Kulin Gifts Register  
Shire of Kulin Incident Investigation Procedure ed. 2017;  
Shire of Kulin Induction and Training Procedure ed. 2017;  
Shire of Kulin – Kulin Aquatic Centre Operations Manual for Pool Plant, Equipment & Slide (ed. May 2014);  
Shire of Kulin Management Orders (Landholdings) & Vesting Orders Register  
Shire of Kulin Pecuniary Interest Register  
Shire of Kulin Recordkeeping Management Plan March 2019  
Shire of Kulin Safe Work Method Statements (as listed) 108, 109, 110.  
Shire of Kulin Town Planning Scheme No 2 2017ed.  
~~Shire of Kulin Training and Development Practice (to be drafted) 2017 ed.~~  
Shire of Kulin Classification Guide  
Kulin Child Care Management Committee Policies & Procedures  
Freebairn Recreation Centre Club Policy Manual & Constitution  
Kulin Community Resource Centre Australia Day Event Procedure

---

Adoption Date – 14 June 2017

Next Review Date – June 2020

Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_

Date 20/05/2020

---

## **A9 PUBLIC INTEREST DISCLOSURE**

---

### **Administration**

**PREAMBLE:** The Shire of Kulin is committed to the aims and objectives of the Public Interest Disclosure Act 2003. To support Staff who make Public Interest Disclosures the Shire has both Policy and Practice adopted to encompass its commitment to the Act.

### **OBJECTIVE:**

The object of the Act is to:

- facilitate the disclosure of public interest information;
- provide protection for those who make disclosures; and
- provide protection for those who are the subject of a disclosure.

This is achieved by:

- protecting the person making the disclosure from legal or other action;
- providing for the confidentiality of the identity of the person making the disclosure and a person who is the subject of a disclosure.

### **POLICY:**

The Shire of Kulin does not tolerate corrupt or other improper conduct, including mismanagement of public resources, in the exercise of the public functions of the Shire of Kulin and its officers, employees and contractors.

It recognises the value and importance of contributions of staff to enhance administrative and management practices and strongly supports disclosures being made by staff as to corrupt or other improper conduct.

The Shire of Kulin will take all reasonable steps to provide protection to staff who make such disclosures from any detrimental action in reprisal for the making of a public interest disclosure. The Shire of Kulin does not tolerate any of its officers, employees or contractors engaging in acts of victimisation or reprisal against those who make public interest disclosures.

The Shire has adopted internal procedures to provide for the manner in which the Shire of Kulin will comply with its obligations under the Public Interest Disclosure Act 2003. They provide for the manner in which:

- disclosures of public interest information shall be made to the Public Interest Disclosure Officer (PID Officer).
- the PID Officer shall investigate the information disclosed, or cause that information to be investigated.
- the PID Officer may take action following the completion of the investigation.
- the PID Officer shall report to the discloser as to the progress and outcome of that investigation and the action taken as a consequence.
- the confidentiality of the discloser, and any person who may be the subject of a public interest disclosure, shall be maintained.
- records as to public interest disclosures shall be maintained and reporting obligations complied with.
- providing remedies for acts of reprisal and victimisation that occur substantially because the person has made a disclosure.

The rights and obligations created by the PID Act are described in the Shire of Kulin Public Interest Disclosure Procedures document detailed in the Primary Document policy.

**Note: PID Act procedure manual can be found in the Primary and Secondary Documents listing.**

**HEAD OF POWER:** Local Government Act 1995

---

Adoption Date – 14 June 2017

Next Review Date – June 2020

Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_

Date 20/05/2020

---

## **A10 REGIONAL PRICE PREFERENCE POLICY**

---

### **Administration**

**PREAMBLE:** To provide for a price preference framework for the purchase of goods and services from local Shire of Kulin suppliers.

**OBJECTIVE:** The policy aims to deliver a higher than average take-up of local supply, by detailing the extent of consideration the local suppliers will receive as opposed to non-local supply.

In terms of definition; local versus non-local can be determined from the originating source of the goods or service, as opposed to the Shire of Kulin based supplier of such goods and service.

### **PRACTICE:**

#### **General Purchasing (other than Tenders)**

When officers seek quotations or purchase goods or services, quotes must be obtained from businesses (if in existence) that could provide the goods or services required that are located within the Shire of Kulin.

#### **Tenders – Regional Price Preference**

That a Regional Price Preference will be provided to businesses operating within the boundary of the Shire of Kulin for all goods and services in accordance with Regulation 24D of the Local Government (Function and General) Regulations 1996.

- Up to 10%-where the contract is for goods and services, up to a maximum reduction of \$50,000 on total cost.
- Up to 5%-where the contract is for construction (building) services, up to a maximum price reduction of \$50,000, or
- Up to 10% where the contract is for goods or services (including construction services), up to a maximum price reduction of \$500,000 if the Local Government is seeking tenders for the first time, due to goods or services previously being undertaken by the Shire of Kulin.

A copy of this policy must be supplied with each tender document.

The Regional Price Preference Policy will apply to all tenders unless otherwise resolved by Council and information that outlines the power of the Council to make that decision is to be included in the Tender advertising and specifications. (i.e. the lowest or any Tender not necessarily accepted)

### **Other**

When the provision of goods or services is not being sought by tender the following preference will be provided to local suppliers whose business is based within the Shire of Kulin and the product quality is comparable.

5% for any purchase up to \$3,000

2% for any purchase between \$3,001 and \$49,999

**HEAD OF POWER:** Local Government Act 1995, Regulation 24D of the Local Government (Function and General) Regulations 1996.

**Note: Regional Price Preference Policy was advertised in the Narrogin Observer in July 2017 accordance with the requirements of the Local Government Act 1995 and formally adopted by resolution 12/0917.**

---

**Adoption Date – 14 June 2017**

**Next Review Date – June 2020**

**Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_**

**Date 20/05/2020**

---

## **A11 PROCUREMENT PURCHASING AND TENDERS**

---

*Policy originally A21 in APOG Manual*

### **Administration**

**PREAMBLE:** The Shire of Kulin is committed to setting up efficient, effective, economical and sustainable procedures in all purchasing activities. This practice statement provides the Shire of Kulin with a more effective way of purchasing goods and services, ensures that purchasing transactions are carried out in a fair and equitable manner and strengthens integrity and confidence in the purchasing system.

The practice should deliver value for money, compliance, heightened governance, environmental impact analysis and when followed offer a degree of risk minimisation via sound probity principles.

**OBJECTIVE:** Firstly, to provide compliance with the Local Government Act 1995 and the Local Government Act (Functions and General) Regulations, 1996 (as amended in March 2007) and to deliver a best practice approach and procedures to internal purchasing for the Shire of Kulin.

### **PRACTICE: ETHICS & INTEGRITY**

All officers and employees of the Shire of Kulin shall observe the highest standards of ethics and integrity in undertaking purchasing activity and act in an honest and professional manner that supports the standing of the Shire of Kulin.

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;
- all purchasing practices shall comply with relevant legislation, regulations, and requirements consistent with the Shire of Kulin Regional Price Preference Policy and the Code of Conduct;
- purchasing is to be undertaken on a competitive basis in which all potential suppliers are treated impartially, honestly and consistently;
- all processes, evaluations and decisions shall be transparent, free from bias and fully documented in accordance with applicable policies and audit requirements;
- any actual or perceived conflicts of interest are to be identified, disclosed and appropriately managed; and
- any information provided to the Shire of Kulin by a supplier shall be treated as commercial-in-confidence and should not be released unless authorised by the supplier or relevant legislation.

**Value for money is an overarching principle** governing purchasing that allows the best possible outcome to be achieved for the Shire of Kulin. It is important to note that compliance with the specification is more important than obtaining the lowest price, particularly taking into account user requirements, quality standards, sustainability, life cycle costing, and service benchmarks.

An assessment of the best value for money outcome for any purchasing should consider:

- all relevant whole-of-life costs and benefits whole of life cycle costs (for goods) and whole of contract life costs (for services) 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;

---

**Adoption Date – 14 June 2017**

**Next Review Date – June 2020**

**Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_**

**Date 20/05/2020**

- 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.

Where a higher priced conforming offer is recommended, there should be clear and demonstrable benefits over and above the lowest total priced, conforming offer.

### SUSTAINABLE PROCUREMENT

Sustainable Procurement is defined as the procurement of goods and services that have less environmental and social impacts than competing products and services.

The Shire of Kulin is committed to sustainable procurement and where appropriate shall endeavour to design quotations and tenders to provide an advantage to goods, services and/or processes that minimise environmental and negative social impacts. Sustainable considerations must be balanced against value for money outcomes in accordance with the Shire of Kulin sustainability objectives.

Practically, sustainable procurement means the Shire of Kulin shall endeavour at all times to identify and procure products and services that:

- have been determined as necessary;
- demonstrate environmental best practice in energy efficiency / and or consumption which can be demonstrated through suitable rating systems and eco-labelling;
- demonstrate environmental best practice in water efficiency;
- are environmentally sound in manufacture, use, and disposal with a specific preference for products made using the minimum amount of raw materials from a sustainable resource, that are free of toxic or polluting materials and that consume minimal energy during the production stage;
- products that can be refurbished, reused, recycled or reclaimed shall be given priority, and those that are designed for ease of recycling, re-manufacture or otherwise to minimise waste.

For motor vehicles – select vehicles featuring the highest fuel efficiency available, based on vehicle type and within the designated price range;

For new buildings and refurbishments – where available use renewable energy and technologies.

### PROCESS:

Where the value of procurement (excluding GST) for the value of the contract over the full contract period (including options to extend) is, or is expected to be:-

| Amount of Purchase                                      | Model Policy   |
|---|--|
| Up to \$1,000   | Direct purchase from suppliers not requiring any quotations, although one verbal quote could be obtained in most instances.  |
| \$1,001 – \$5,000                                       | Direct purchase from suppliers requiring only two verbal quotations.   |
| \$5,001 - \$19,999                                      | Obtain at least two written quotations   |
| \$20,000 - \$49,999                                     | Obtain at least two written quotations but where suppliers/contractors are available a minimum of three is required.   |
| <del>\$50,000 – \$149,999</del><br>\$50,000 - \$249,999 | Obtain at least three written quotations containing price and specification of goods and services (with procurement decision based on all value for money considerations). |
| <del>\$150,000 and above</del><br>\$250,000 and above   | Conduct a public tender process.   |

\* Note: For purchase of specific plant and machinery parts up to value of \$5,000 refer to “Sole Source of Supply” criteria.

Adoption Date – 14 June 2017

Next Review Date – June 2020

Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_

Date 20/05/2020

Where it is considered beneficial, tenders may be called in lieu of seeking quotations for purchases under the \$150,000 threshold (excluding GST). If a decision is made to seek public tenders for Contracts of less than \$150,000, a Request for Tender process that entails all the procedures for tendering outlined in this policy must be followed in full.

**Up to \$1,000**

Goods and services valued at up to \$1,000 do not require the conduct of a competitive process, although one verbal quote could be obtained in most instances, and the purchase must represent value for money.

**\$1,001 to \$5,000**

Where the value of procurement of goods or services does not exceed \$5,000, purchase on the basis of at least two verbal quotations is permitted. However, it is recommended to use professional discretion and occasionally undertake market testing with a greater number or more formal forms of quotation to ensure best value is maintained.

This purchasing method is suitable where the purchase is relatively small and low risk.

Record keeping requirements must be maintained in accordance with record keeping policies. The Local Government Purchasing and Tender Guide contains a sample form for recording verbal quotations.

**\$5,001 to \$19,999**

This category is for the procurement of goods or services where the value of such procurement ranges between \$5,001 and \$19,999. At least two written **or verbal** quotations are required. Where this is not practical, e.g. due to limited suppliers, it must be noted through records relating to the process.

The general principles for obtaining verbal quotations are:

- ensure that the requirement / specification is clearly understood by the Shire of Kulin employee seeking the verbal quotations;
- ensure that the requirement is clearly, accurately and consistently communicated to each of the suppliers being invited to quote;
- read back the details to the Supplier contact person to confirm their accuracy;
- written notes detailing each verbal quotation must be recorded.

Record keeping requirements must be maintained in accordance with record keeping policies. The Local Government Purchasing and Tender Guide contains sample forms for recording verbal and written quotations.

**\$20,000 to \$49,999**

For the procurement of goods or services where the value exceeds \$20,000 but is less than \$49,999, it is required to obtain at least **two** **three** written quotes (commonly a sufficient number of quotes would be sought according to the type and nature of purchase). Where sufficient suppliers or contractors are **unavailable the requirement shall be two** ~~three~~ written quotations.

The responsible officer is expected to demonstrate due diligence seeking quotes and to comply with any record keeping and audit requirements. Record keeping requirements must be maintained in accordance with record keeping policies.

NOTES: The general principles relating to written quotations are;

- an appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion;
- the request for written quotation should include as a minimum:
  - written Specification;
  - Selection Criteria to be applied;
  - Price Schedule;

---

Adoption Date – 14 June 2017

Next Review Date – June 2020

Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_

Date 20/05/2020

- Conditions of responding
- Validity period of offer
- Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.
- Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.
- Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented.
- Respondents should be advised in writing as soon as possible after the final determination is made and approved.

Note: *The Local Government Purchasing and Tender Guide produced by the Western Australian Local Government Association (WALGA) should be consulted for further details and guidance.*

**\$50,000 to \$149,999+ \$249,999+**

For the procurement of goods or services where the value exceeds \$50,000 but is less than \$149,999, \$249,999 it is required to obtain at least three written quotations containing price and a sufficient amount of information relating to the specification of goods and services being purchased.

Record keeping requirements must be maintained in accordance with record keeping policies.

For this procurement range, the selection should not be based on price alone, and it is strongly recommended to consider some of the qualitative factors such as quality, stock availability, accreditation, time for completion or delivery, warranty conditions, technology, maintenance requirements, organisation’s capability, previous relevant experience and any other relevant factors as part of the assessment of the quote.

**NOTES: The general principles relating to written quotations are;**

- an appropriately detailed specification should communicate requirement(s) in a clear, concise and logical fashion;
- the request for written quotation should include as a minimum:
  - written Specification;
  - Selection Criteria to be applied;
  - Price Schedule;
  - Conditions of responding
  - Validity period of offer
- Invitations to quote should be issued simultaneously to ensure that all parties receive an equal opportunity to respond.
- Offer to all prospective suppliers at the same time any new information that is likely to change the requirements.
- Responses should be assessed for compliance, then against the selection criteria, and then value for money and all evaluations documented.
- Respondents should be advised in writing as soon as possible after the final determination is made and approved.

Note: *The Local Government Purchasing and Tender Guide produced by the Western Australian Local Government Association (WALGA) should be consulted for further details and guidance.*

**Tender Exemption**

In the following instances public tenders or quotation procedures are not required (regardless of the value of expenditure):

- an emergency situation as defined by the Local Government Act 1995;
- the purchase is **prequalified panel of suppliers**, a contract of WALGA (Preferred Supplier Arrangements), Department of Treasury and Finance (permitted Common Use Arrangements), Regional Council, or another Local Government;

---

Adoption Date – 14 June 2017

Next Review Date – June 2020

Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_

Date 20/05/2020

- the purchase is under auction which has been authorised by Council;
- the contract is for petrol, oil, or other liquid or gas used for internal combustion engines;

Any of the other exclusions under Regulation 11 of the Functions and General Regulations apply.

### **Sole Source of Supply (Monopoly Suppliers)**

The procurement of goods and/or services available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply. Every endeavour to find alternative sources must be made. Written confirmation of this must be kept on file for later audit.

Note: The application of provision "sole source of supply" should only occur in limited cases and procurement experience indicates that generally more than one supplier is able to provide the requirements.

### **Anti-Avoidance**

The Shire of Kulin shall not enter two or more contracts of a similar nature for the purpose of splitting the value of the contracts to take the value of consideration below the level of **\$150,000**, **\$250,000** thereby avoiding the need to publicly tender.

### **Tender Criteria**

The Shire of Kulin shall, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.

### **Advertising Tenders**

Tenders are to be advertised in a state wide publication e.g. "The West Australian" newspaper, Local Government Tenders section, preferably on a Wednesday or Saturday.

The tender must remain open for at least 14 days after the date the tender is advertised. Care must be taken to ensure that 14 full days are provided as a minimum.

The notice must include;

- a brief description of the goods or services required;
- information as to where and how tenders may be submitted;
- the date and time after which tenders cannot be submitted;
- particulars identifying a person from who more detailed information as to tendering may be obtained;

Detailed information shall include;

- such information as the Shire of Kulin decides should be disclosed to those interested in submitting a tender;
- detailed specifications of the goods or services required;
- the criteria for deciding which tender should be accepted;
- whether or not the Shire of Kulin has decided to submit a tender; and
- whether or not tenders can be submitted by facsimile or other electronic means, and if so, how tenders may so be submitted.

### **Issuing Tender Documentation**

Tenders will not be made available (counter, mail, internet, referral, or other means) without a robust process to ensure the recording of details of all parties who acquire the documentation.

This is essential as if clarifications, addendums or further communication is required prior to the close of tenders, all potential tenderers must have equal access to this information in order for the Shire of Kulin not to compromise its duty to be fair.

---

Adoption Date – 14 June 2017

Next Review Date – June 2020

Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_

Date 20/05/2020

### **Tender Deadline**

A tender that is not received in full in the required format by the advertised Tender Deadline shall be rejected.

### **Opening of Tenders**

No tenders are to be removed from the tender box, or opened (read or evaluated) prior to the Tender Deadline.

Tenders are to be opened in the presence of the Chief Executive Officer's delegated nominee and preferably at least one other Shire Officer. The details of all tenders received and opened shall be recorded in the Tenders Register.

Tenders are to be opened in accordance with the advertised time and place. There is no obligation to disclose or record tendered prices at the tender opening, and price information should be regarded as commercial-in-confidence to the Shire of Kulin. Members of the public are entitled to be present.

The Tenderer's Offer form, Price Schedule and other appropriate pages from each tender shall be date stamped and initialled by at least two Shire of Kulin Officers present at the opening of tenders.

### **No Tenders Received**

Where the Shire of Kulin has invited tenders, however no compliant submissions have been received; direct purchases can be arranged on the basis of the following:

- a sufficient number of quotations are obtained;
- the process follows the guidelines for seeking quotations between \$50,000 & ~~\$150,000~~ \$250,000 (listed above);
- the specification for goods and/or services remains unchanged;
- purchasing is arranged within 6 months of the closing date of the lapsed tender.

### **Tender Evaluation**

Tenders that have not been rejected shall be assessed by the Shire of Kulin by means of a written evaluation against the pre-determined criteria. The tender evaluation panel shall assess each tender that has not been rejected to determine which tender is most advantageous.

### **Addendum to Tender**

If, after the tender has been publicly advertised, any changes, variations or adjustments to the tender document and/or the conditions of tender are required, the Shire of Kulin may vary the initial information by taking reasonable steps to give each person who has sought copies of the tender documents notice of the variation.

### **Minor Variation**

If after the tender has been publicly advertised and a successful tenderer has been chosen but before the Shire of Kulin and tenderer have entered into a Contract, a minor variation may be made by the Shire of Kulin

A minor variation will not alter the nature of the goods and/or services procured, nor will it materially alter the specification or structure provided for by the initial tender.

### **Notification of Outcome**

Each tenderer shall be notified of the outcome of the tender following Council resolution. Notification shall include:

- the name of the successful tenderer
- the total value of consideration of the winning offer
- the details and total value of consideration for the winning offer must also be entered into the Tenders Register at the conclusion of the tender process.

---

Adoption Date – 14 June 2017

Next Review Date – June 2020

Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_

Date 20/05/2020

### **Records Management**

All records associated with the tender process or a direct purchase process must be recorded and retained. For a tender process this includes:

- tender documentation;
- internal documentation;
- evaluation documentation;
- enquiry and response documentation;
- notification and award documentation.

For a direct purchasing process this includes:

- quotation documentation;
- internal documentation;
- order forms and requisitions.

Record retention shall be in accordance with the minimum requirements of the State Records Act, and the Shire of Kulin internal records management policy.

### **HEAD OF POWER:**

Local Government Act, 1995 and the Local Government Act (Functions and General) Regulations, 1996 (as amended in March 2007).

|   |                                     |               |
|---|-------------------------------------|---------------|
| <b>SHIRE OF Shire of Kulin</b>  |                                     |               |
| <b>VERBAL &amp; WRITTEN QUOTATION FORM (\$1,001 - \$19,999)</b>   |                                     |               |
| <b>Action REQUIRED</b>  |                                     |               |
| Procurement Description<br>Description of purchase/service _____  |                                     |               |
| Project Number (If applicable): _____   |                                     |               |
| Quotation and Evaluation<br>Selection Criteria (Note – at this level, it may be sufficient to just quote 'value for money')<br>.....<br>..... |                                     |               |
| The following suppliers were asked to quote as per Shire policy   |                                     |               |
| Date  | Company/Contact Name/Contact Number | Amount Quoted |
|   |                                     | \$            |
|   |                                     | \$            |
|   |                                     | \$            |
|   |                                     | \$            |
| The recommended quote is from _____ For an amount of \$ _____   |                                     |               |
| Justification: _____  |                                     |               |
|   |                                     |               |
| Signed _____ Date     /     /   |                                     |               |
| Name / Title Contract Officer / s   |                                     |               |
| Contract Award  |                                     |               |
| Purchase Order Issued. (Goods/minor services only) or Purchase Order Number: _____  |                                     |               |
| Letter of Appointment (Services) Acknowledged by Contractor & filed) or Yes <input type="checkbox"/>  |                                     |               |
| Letter of Engagement (Consultancy) (Acknowledged by Consultant & filed). Yes <input type="checkbox"/>   |                                     |               |
| Is the Contractor a small business? (i.e. employs less than 20 people) Yes/No   |                                     |               |
| Other _____   |                                     |               |
| Signed _____ Date     /     /   |                                     |               |
| Approving Officer   |                                     |               |

---

## **G1 LOCAL GOVERNMENT ELECTIONS**

---

### **Governance**

**PREAMBLE:** The Shire of Kulin is required to determine the basis for the conduct of local government elections, either in person elections and/or elections by post. In doing so, the appointment of the necessary staff to conduct the elections is required.

**OBJECTIVE:** To formalise the Shire of Kulin election process as defined under the Local Government Act 1995.

**POLICY:** The Shire of Kulin has determined under the Local Government Act by resolution that “in person” elections are the preferred electoral process for local government elections in the Shire.

By resolution determined by the Council, the Chief Executive Officer (CEO) has been appointed as the electoral Returning Officer and the Deputy Chief Executive Officer (DCEO) will act as the Presiding Officer at all Shire of Kulin Council Elections.

The Council in accordance with the Local Government Act 1995, could change the electoral process by recision and subsequent adoption of alternate resolutions.

**PROCESS:** The Shire of Kulin by resolution has determined the nature of elections to be conducted in the Shire and in doing so has determined that the Returning Officer will be the CEO. The CEO and DCEO to sign the required appointment forms prior to the commencement of the electoral cycle processes.

**HEAD OF POWER:** Local Government Act 1995;

---

## HR1 TERMINATION PAYMENTS – SEVERANCE PAYMENTS

---

### Human Resources

**PREAMBLE:** Section 5.50(1) of the Local Government Act 1995, requires that a Council prepare a policy in relation to employees whose employment with the local government is finishing.

The policy is to set out:

- a) the circumstances in which the Shire of Kulin will pay an employee an amount in addition to any amount which the employee is entitled under a contract of employment or award relating to the employee; and
- b) the manner of assessment of the additional amount.

**OBJECTIVE:** As required under Section 5.50(1) of the Local Government Act 1995 this severance payment policy outlines the circumstances and manner of assessment upon which the Shire of Kulin will pay an employee an amount (severance payment) in addition to any amount to which the employee is entitled under a contract of employment, award, industrial agreement, or order by a Court or Tribunal.

### **PRACTICE:**

Application

This policy applies to all employees of the Shire of Kulin.

Decisions under this policy are to be made;

- a) By Council where decision involves a severance payment to the CEO;
- b) By the CEO where the decision involves a severance payment to any other employee of the Shire of Kulin.

### **Circumstances for Severance Payment**

The Shire of Kulin may pay a severance payment in the following circumstances;

- a) Redundancy.
- b) Local Government boundary change and amalgamations.
- c) Any other termination matter that does not relate to an employee being made redundant (e.g. dismissal).

### **Exclusions**

A severance payment will not be made to an employee who;

- a) Is redeployed within the Shire of Kulin;
- b) Is dismissed for misconduct;
- c) Is employed on either a temporary or casual basis;
- d) Is under probation.

### **STAFF RETIREMENT** *(also included in APOG)*

In recognition of length of service staff members will be paid by the Shire a gratuity on their retirement. The amount of the gratuity is determined by the length of service:

|             |               |
|-------------|---------------|
| 0 – 5 years | Nil           |
| 6 – 9 years | \$25 per year |
| 10+ years   | \$50 per year |

### **Settlements and other terminations**

For the purposes of determining the amount of severance payment in respect of settling a matter under this policy, the following may be taken into account;

- a) advice of an industrial advocate or legal practitioner on the strength of the case of respective parties in any litigation or claim in an industrial tribunal;
- b) the cost of any industrial advocate or legal advice support;
- c) the general costs associated with the hearing including witness fees, travel costs;
- d) disruption to operations.

---

Adoption Date – 14 June 2017

Next Review Date – June 2020

Shire President Initial \_\_\_\_\_ Chief Executive Officer Initial \_\_\_\_\_

Date 20/05/2020

**Additional Payment**

Council may pay to an employee whose employment with the Shire of Kulin is finishing an additional severance payment over and above that prescribed in this policy to the maximum severance payment made allowable under the Local Government Act 1995.

19A. Payments to employee in addition to contract or award s. 5.50(3)

(1) The value of a payment or payments made under section 5.50(1) and

(2) to an employee whose employment with a local government finishes after 1 January 2010 is not to exceed in total;

(a) if the person accepts voluntary severance by resigning as an employee, the value of the person's final annual remuneration; or

(b) in all other cases, \$5 000.

An additional payment made under clause 4.3 will require local public notice to be made in relation to this payment.

**HEAD OF POWER:** Local Government Act 1995 and Shire of Kulin policy.