



Norseman Woodlands to Eucla Coast

28 July 2022
Ordinary Council Meeting

Papers Relating

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10.1.2 Shire of Dundas Report: 3D Printed Homes



Shire of Dundas Report: 3D Printed Homes

January 2022



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INTRODUCTION

It is our understanding that the Shire is looking to investigate options o for providing a diversity of affordable quality housing within the Shire to service existing residents and to provide attractive options for new residents into the area. One option being considered is 3D printing technology.

3D Printing Technology has increasingly been used for mass customisation and the production of many types of open-source designs in different industries including agriculture, healthcare, car, locomotive and aviation industries. Its potential suggests that there is a significant opportunity to develop this type of technology into practice as alternative building construction practice or systems.

While the details may vary according to industry, size, material and quantity, the principle of 3D printing is basically the same: it is a manufacturing process in which material is laid down, layer by layer, to form a three-dimensional object based on the instructions of a computer program.

This report does not discuss in detail the technology associated with 3 D Printing rather it deals with the specifics about the regulatory pathway for buildings generally under current legislative processes

QUALIFICATIONS

The following qualifications apply to this report:

- This report has been prepared on behalf of and for the exclusive use of the Client and is subject to and issued in connection with briefing from the Client. Tecon accept no liability or responsibility whatsoever for or in respect of any use or reliance upon this report by any third party.
- This assessment is based on the plans provided for assessment by the client (Copy Attached)
- This report must be read in conjunction with Volume 1 of BCA 2019 for specific clause requirements.

The report specifically excludes the following aspects:

- Requirements of other legislation including, but not limited to, Occupational Health and Safety, Health Act, Town Planning requirements.
- The assessment does not consider compliance with the provisions of Disability Discrimination Act only the requirements of the BCA.

CURRENT LEGISLATION

Building standards applicable to this building:

National Construction Code, Building Code of Australia 2019 Volume 1 Amd 1
Australian Standards Adopted by Reference
The Building Act 2011
Building Regulations 2012

SCOPE of WORKS

As part of the research an option of 3 D printed Homes is being explored and this report addresses issues associated with the Compliance Pathway that a building or building product will need to comply with to be compliant with the NCC / BCA.

As per your instructions the scope of work encompasses a BCA compliance review of a concept for 3D printed homes project including comments on the following:

- Review of article Katie Skelly 19 March 2019 3D Printed Homes Costs \$4000 and takes 24 Hours to build.
- Review of regulatory framework in Australia relating 3D printed buildings.
- Comment on cement type needed to be approved suitable for constructing houses.
- Comment on whether methodology of 3D Printing requires preapproval as a building method.
- Comment on the following statement made in the above mentioned report: "Building the same Home with 3D printing technology would cost from 20% to 40% less to build. So that same 3-bedroom house would presumably cost between \$140,000 to \$240,000 to build with 3D printing technology."

BACKGROUND

Construction of Buildings in Australia is controlled through a legislative framework that include reference to the need to comply with the NCC/ BCA.

The NCC is a uniform set of technical provisions for the design and construction of buildings and other structures, including building systems throughout Australia.

In WA the NCC/ BCA is called up in the Building Act and the Building regulations and it is a statutory requirement that a building or system must be demonstrated to achieve NCC/ BCA compliance.

The National Construction Code (NCC) is a performance-based code, containing all Performance Requirements for the construction of buildings.

It's built around a hierarchy of guidance and code compliance levels, with the Performance Requirements being the minimum level that buildings, building elements, and systems must meet. A building will comply with the NCC if it satisfies the Performance Requirements, which are the mandatory requirements of the NCC.

The Performance Requirements are also supported by General Requirements. These cover other aspects of applying the NCC including:

- its interpretation
- reference documents
- the acceptance of design and construction including related evidence of suitability/documentation, and
- the classification of buildings within the NCC.

The key to the performance based NCC is that there is no obligation to adopt any particular material, component, design factor or construction method. This provides for a choice of compliance pathways.

The Performance Requirements can be met using either a Performance Solution or using a Deemed-to-Satisfy (DTS) Solution.

Performance Solutions

A Performance Solution is unique for each individual situation. These solutions are often flexible in achieving the outcomes and encouraging innovative design and technology use. A Performance Solution directly addresses the Performance Requirements by using one or more of the Assessment Methods available in the NCC.

Deemed-to-Satisfy Solution (DTS)

A DTS Solution follows a set recipe of what, when and how to do something. It uses the DTS Solutions from the NCC, which include materials, components, design factors, and construction methods that, if used, are deemed to meet the Performance Requirements.

COMPLIANCE PATHWAY

The NCC Performance Hierarchy shows that a Building Solution can achieve compliance with the Performance Requirements by using a Performance Solution or a Deemed-to-Satisfy (DTS) Solution.

Assessment Methods

The NCC contains four Assessment Methods. Any combination of them can be used to determine that a Building Solution complies with the Performance Requirements.

1. Evidence of Suitability requires evidence, as described in A2.2, to support claims that a material, form of construction or design meets the Performance Requirements or DTS Provisions.
2. Verification Methods are tests, inspections, calculations or other methods, which determine whether a proposed Building or Plumbing and Drainage Solution complies with the relevant Performance Requirements. Verification Methods are not limited to using those in the NCC. Another Verification Method may be used if the appropriate authority is satisfied that it establishes compliance with the NCC. However, in making a decision, the appropriate authority may have regard to the relevant Verification Methods or DTS Provisions provided within the NCC.
3. Comparison with the DTS Provisions allows a comparison between the DTS Provision and a proposed Building or Plumbing and Drainage Solution. If it can be demonstrated to the appropriate authority that the Solution complies in an equivalent or superior way to the DTS Provisions, then it can be deemed to meet the relevant Performance Requirements.
4. Expert Judgement is the judgement of a person who has the qualifications and experience necessary to determine whether a Building or Plumbing and Drainage Solution complies with the Performance Requirements. Where physical criteria are unable to be tested or modelled by calculation, the opinion of a technical expert may be accepted.

There is within any building multiple elements that are needing to be demonstrated as meeting the minimum requirements of the NCC/ BCA. Any proposal for a system such as a 3 D printed home will be subject to the same compliance pathways as any other buildings.

All elements considered will be specific to each site the building is located on and while not all elements will be applicable to each project there are minimum requirements to all dwellings that will be applicable including:

Elements such as:

- Structural adequacy,
- Fire Resistance levels
- Energy efficiency
- Bush fire resistance
- Damp and Weather proofing
- Light and Ventilation

In constructing an individual building there is a requirement each time a building or material is used to demonstrate compliance. This can be either through a site-specific design using individual appropriately qualified professionals such as Structural Engineers, Building Surveyors Architects to document a structure and provide plans and specification demonstrating compliance with all relevant aspects of the NCC/ BCA.

There is also a compliance pathway of having a material or system tested and provided with a certification of the systems compliance which can be used as per the parameters outlined in the testing specification / material specification documentation. Examples of systems such as this are proprietary walling systems that have undergone the testing required and provide specifications outlining the nature use and restrictions on the system.

Under the requirements of the BCA a system to be recognised as a tested system needs to have testing undertaken by an accredited testing laboratory. The NCC/ BCA defines an Accredited testing Authority as follows:

Accredited Testing Laboratory means—

- (a) an organisation accredited by the National Association of Testing Authorities (NATA) to undertake the relevant tests; or
- (b) an organisation outside Australia accredited to undertake the relevant tests by an authority, recognised by NATA through a mutual recognition agreement; or
- (c) an organisation recognised as being an *Accredited Testing Laboratory* under legislation at the time the test was undertaken.

Power Point Presentation Summary

- **The NCC/ BCA is a national Document that regulates Building**
- **The NCC/ BCA is a Performance based Document**
- **BCA provide different compliance pathways**
- **The BCA/ NCC require minimum requirements to be achieved including:**
 - Structural**
 - Fire Resistance**
 - Energy Efficiency**
 - Bush fire resistance**
- **Compliance Pathway include 2 Options:**
 - 1. Site Specific Design – e.g., standard practice of individual construction on site.**
 - 2. Material or System approval – System undergoes testing to demonstrate compliance.**

COMMENT: On cement type needed to be approved suitable for construction houses.

As noted above depending on the compliance pathway for a material it may be either a site-specific situation or a system that has been tested under a recognised accreditation framework.

In theory the type of material used would not necessarily need to be concrete, any structurally sound material including concrete which can withstand environmental and mechanical forces could be used.

In discussing specifically concrete as a material used in construction reference to relevant Australian standards including the following would need to be considered:

Design for Structural Design Actions AS 1170

Workmanship and materials AS3600

If reinforcement is required as part of the concrete construction consideration would need to be given to AS1302.

It is noted that in construction reference may need to be made/ considered to a number of related Australian Standards depending on the nature and even location e.g., Termite protection, Wind loadings, Waterproofing, Fire Resistance levels.

Power Point Presentation Summary

- **Construction can be site specific or a Certified System.**
- **Concrete Construction required to comply with relevant Australian e.g., AS 3600.**
- **Additional requirements may need to be considered e.g., Termite Protection, Waterproofing.**

COMMENT: On whether methodology of 3D printing requires preapproval as a building method.

In discussing preapproval this would relate to an approach where the system was approved not a site-specific design. As noted, where it is proposed to have a system approved this would require:

The system to have testing undertaken by an Accredited testing laboratory which will detail the systems compliance which can be used as per the parameters outlined in the testing specification / material specification documentation.

The use of a 3D printer as a system does not require any preapprovals however documentation would need to be provided which would need to include structural engineering analysis and reporting demonstrating how the product was achieving the NCC/ BCA requirements. This could be achieved

either through demonstration of compliance by meeting the Deemed to satisfy Provisions of the NCC/ BCA or demonstration of compliance through Performance.

Power Point Presentation Summary

- All development is required to be approved and compliant with th NCC/ BCA.
- Compliance is demonstrated through either DTS or as a Performance Approach.

To demonstrate compliance through either DTS or through Performance it would need to be demonstrated by documentation provided by an appropriately qualified person such as a Structural Engineer.

COMMENT: on the following statement made in the above mentioned report: "Building the same Home with 3D printing technology would cost from 20% to 40% less to build. So that same 3- bedroom house would presumably cost between \$140,000 to \$240,000 to build with 3D printing technology."

Any reduction in labour costs and delivery timeframes to construct a building utilising construction practices and manufacturing automation could have in theory a significant impact on the overall cost of construction.

The technology used in designing the homes, could also result in minimum waste in materials, and a reduced use of energy in the process.

The use of technology and innovative construction practices can allow for innovative technology practices to produce homes that minimise waste avoid delays and allows for build times being more predictable. However, consideration would need to be given to offsets of possible reduction in construction costs for issues such as purchase and importation of equipment, labour costs in operating, transportation to site. In a market that is struggling for skilled labour across the board for the building industry availability as well as skills of labour could be a significant consideration to the viability of such a method.

If it was proposed that the construction of such homes was to be used utilising an approach where the system as a construction process was certified by a testing authority, consideration would also need to be given to the costs in having the material or system accredited.

There does not appear to be any use of this type of technology in Australia at the moment so procurement of equipment and skilled trades could pose a problem.

Power Point Presentation Summary

- In theory there is potential for considerable cost savings.
- Significant advantages to using this type of technology e.g., reduction in waste, approval times.
- Potential to be far more environmentally friendly than standard construction methods.
- Currently little application of this technology in Australia in the Building Industry.

ALTERNATIVE METHODS OF CONSTRUCTING PREFABRICATED HOUSING.

Recent announcements by the Australian Federal Government in providing a \$2m development budget to the Advanced manufacturing Growth Centre for a new collaborative lab to help manufacturers design innovative new prefabricated buildings clearly indicates a recognition of the opportunities that this type of technology can deliver.

Minister for Industry, Science and Technology Karen Andrews has been quoted as saying

"This sector is starting to build significant momentum and currently represents 3-5 per cent of Australia's \$150 billion construction industry," Minister Andrews said.

The Western Australian Government has adopted the WA Housing Strategy 2020 and while there is no direct reference to the types of affordable homes construction or technology considered, the strategy clearly articulates the need to address the issue.

In addition to 3d Printed home technology being developed there is already a number of types of modular / prefabricated construction types that could be considered.

This type of construction involves prefabrication systems of varying levels of complexity including truss and framed structures, prefabricated panel type structures or modules in the form of modules or a suite of modules that make up a structure

There are several examples of companies that are producing modular Homes in WA including transportable type prefabricated Homes, Structurally Insulated Panel (SIPS) Homes.

By way of example of the types of structures that may be available reference is made to the Prefabricated Construction Handbook published by the Department of Jobs, Regions and Precincts in Victoria (Copy attached). While all companies may not supply in all states and the types of construction referenced may not suit specific circumstances it does provide a researched guide on the types of prefabricated structures that could be considered with reference to case studies on projects.

It is important to note that in researching 3 D printed Homes as an alternative to traditional construction practices that this type of technology is not a process or technology which has been widely adopted or embraced by the construction industry and at this stage.

CONCLUSION

The technology of 3 D printing is being embraced by different industries already however the application of this type of technology while recognised, has not been embraced by the construction industry at this stage.

There is a clear choice of pathway of demonstrating compliance of a system or a building which can be either:

1. Site specific similar to traditional construction processes where a design team includes plans and specifications of materials demonstrating compliance or
2. A compliance pathway that demonstrates that a system or construction method meets the minimum statutory requirements.

Whichever method is being explored to demonstrate a building or systems compliance it is clear that the NCC / BCA through the Building Act specifies minimum standards or requirements that need to be demonstrated as complying with the NCC/ BCA.

10.2.2 Arrangements for Management of Volunteer Bush Fire Brigades: Proposed Advocacy Position



Arrangements for Management of Volunteer Bush Fire Brigades: Proposed Advocacy Position

May 2022



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Acknowledgement

The WA Local Government Association (WALGA) acknowledges the Traditional Owners of the land and pays respects to Elder's past, and present. WALGA acknowledges the continuing knowledge and cultural practices that they bring to the Local Government and Emergency Management sectors to support resilient and sustainable land management on WA landscapes.



Executive Summary

Western Australian Local Governments have extensive roles and responsibilities prescribed in the State Emergency Management Framework (State Framework) across the emergency management activities of prevention, preparedness, response, and recovery. Relevantly, pursuant to the *Bush Fires Act 1954*, Local Governments have responsibility for bushfire and the management of volunteer Bush Fire Brigades (BFBs).

This Paper proposes a new Advocacy Position on the management of BFBs to guide the Association's emergency management advocacy on behalf of Local Government, and in particular its engagement with the State Government on the development of the *Consolidated Emergency Services Act* which is expected to be released for stakeholder consultation in early 2023.

How to Comment on This Paper

Local Governments are encouraged to provide a written response to this Paper or to complete the [survey](#). Formal Council resolutions will assist the Association understand the sentiment of the sector on this important issue.

The Paper outlines the proposed Advocacy Position, followed by the background and rationale for the new position.

Questions are provided at the end of the Paper to guide feedback.

For further information please contact WALGA's Resilient Communities Policy Manager, Susie Moir via 9213 2058 or smoir@walga.asn.au

Feedback should be provided in response to the questions via email to em@walga.asn.au by **5pm Friday 8 July 2022**.

Introduction

This Paper seeks Local Government's views on a new WALGA Advocacy Position on the management of volunteer bush fire brigades (BFBs).

WALGA Advocacy Positions guide WALGA's policy, advocacy and capacity building activities and support a consistent and whole-of-sector approach.

The introduction of the *Work Health and Safety Act 2020* has shone a spotlight on Local Government responsibilities for managing BFBs. In addition, the State Government is currently drafting the *Consolidated Emergency Services Act*, which consolidates the *Fire Brigades Act 1942*, *Bush Fires Act 1954* and *Fire and Emergency Services Act 1998* into a single piece of legislation, anticipated to be released as a Green Bill in early 2023. Therefore consultation on a new Advocacy Position with respect to management of BFBs is timely.

In 2012, 2019 and 2021, WALGA undertook comprehensive consultation with Local Government in relation to emergency management matters.

In 2021 WALGA undertook a comprehensive [Local Government Emergency Management Survey](#) to ascertain the sector's sentiment with respect to their emergency management responsibilities. 104 Local Governments responded to the Survey. Responses were provided by:

- 36 Chief Executive Officers
- 18 Community Emergency Services Managers
- 50 Local Government officers

As part of the survey Local Governments were asked about their level of satisfaction with current arrangements for managing BFBs. 92 Local Governments (69 of which manage BFBs) provided the following feedback:

- 93% were not wholly satisfied with the current arrangements for the management of BFBs; and
- 51% expressed that their Local Government does not support the requirements for Local Governments to manage BFBs.

These Survey responses reinforce that it is timely to engage with the sector on this issue.

WALGA has been undertaking a process to update our Advocacy Positions, and as a result has prepared eight new Advocacy Position Statements relating to Emergency Management, which will be considered at the July 2022 State Council meeting, as listed in Appendix 1. These new Advocacy Positions are based on previous State Council endorsed submissions, recommendations from significant reviews and inquiries, and information and priorities captured in sector-wide consultations.

A comprehensive Advocacy Position regarding the *Consolidated Emergency Services Act*, is outlined in Appendix 1, Advocacy Position 8.4.

Background

FESA (now the Department of Fire and Emergency Services (DFES)) was established in 1999 for the purpose of improving coordination of the State's emergency services, replacing the Fire Brigades and Bush Fires Boards¹. DFES provides strategic leadership for emergency services across WA. DFES manages the career fire and rescue service, as well as a number of volunteer emergency services: Volunteer Fire and Emergency Services (VFES); Volunteer Fire and Rescue Service (VFRS); State Emergency Services (SES); and Marine Rescue Western Australia.

Around Australia:

- WA is the only State in Australia in which Local Governments manage bushfire volunteers (pursuant to the *Bush Fire Act 1954*).
- In New South Wales, the NSW Rural Fire Service, which makes up the world's largest firefighting volunteer services, is managed by the NSW Government².
- Similarly, the Victorian Government manages the Country Fire Authority which manages regional fire services in Victoria³.
- In South Australia, the *Fire and Emergency Services Act 2005* (SA) provides for the South Australian Country Fire Service (SACFS) being established as a body corporate, currently managing 14,000 volunteers. The SACFS is responsible to the Minister for Emergency Services⁴.
- In Queensland, the *Fire and Emergency Services Act 1990* (Qld) provides for the establishment of rural fire brigades, with the Commissioner responsible for the efficiency of rural fire brigades⁵.
- The Tasmanian Fire Service sits under the State Fire Commission, established under the *Fire Service Act 1979*⁶, with more than 200 fire brigades across Tasmania, 350 career firefighters and 5000 volunteers.
- The ACT Rural Fire Service sits under the ACT Emergency Services Agency⁷ and is responsible for all bush and grass fires in rural ACT areas, through 450 volunteers in eight brigades.
- Bushfires NT is a division of the Department of Environment, Parks and Water Security, which is responsible for administration of the *Bushfires Management Act 2016*⁸. The Minister appoints members of the Bushfires Council and regional bushfires committees.

¹ <https://www.dfes.wa.gov.au/site/about-us/corporate-information/corporate-history/corporate-history.html>

² <https://www.rfs.nsw.gov.au/about-us/history>

³ <https://www.cfa.vic.gov.au/about-us/who-we-are>

⁴ [Part B 2015 South Australian Country Fire Service.pdf \(audit.sa.gov.au\)](#)

⁵ [Fire and Emergency Services Act 1990 \(legislation.qld.gov.au\)](#)

⁶ [TFSEAnnualReport2021.pdf \(fire.tas.gov.au\)](#)

⁷ [Emergencies Act 2004 | Acts](#)

⁸ [Legislation Database \(nt.gov.au\)](#)

Current Arrangements in WA

In Western Australia 111 Local Governments manage 563 BFBs involving approximately 20,000 volunteers. The Bush Fire Service is the largest volunteer emergency service by a significant margin:

- Bush Fire Service: 19,639 volunteers
- Fire and Rescue Service: 2,486 volunteers
- State Emergency Services: 2001 volunteers
- Volunteer Fire and Emergency Services: 926 volunteers
- Emergency Services Cadet Corps: 2,261 volunteers
- Marine Rescue Service: 1,559 volunteers⁹.

The number of BFBs managed by Local Governments varies from one up to 20. For example, the Shire of Cranbrook, which has a population of 1000 people, annual revenue of \$8 million and 29 employees manages 11 BFBs. The City of Mandurah, population 88,000, annual revenue of \$116 million and 678 employees, manages one BFB.

DFES also manages some BFBs. This includes seven bushfire brigades within the Kimberley and seven bushfire brigades within the Pilbara regions, under Memorandums of Understanding (MOU) with relevant Local Governments which make DFES responsible for the day-to-day management of the BFB and all response activities, excluding in relation to land tenure managed by the Department of Biodiversity, Conservation and Attractions.

Under this arrangement, Local Governments maintain responsibility for administering the *Bushfires Act* and carry out activities such as inspecting fire breaks and issuing burning permits.

The Local Government Grants Scheme (LGGGS) Manual ([Appendix 1](#)) outlines five different 'profiles' for Bush Fire Brigades, as follows:

- Farmer Response Rural Brigades
- Pastoral Emergency Management
- Rural Brigades
- Settlement Brigades (Rural/Semi Rural)
- Urban Brigades (Defensive/Structural/Breathing Apparatus).

Considerations for Future Bush Fire Brigade Management Arrangements

Local Government Views

As part of WALGA's 2021 Emergency Management Survey, Local Governments were asked about their level of satisfaction with current arrangements for managing BFBs. 92 Local Governments (69 of which manage BFBs) provided the following feedback:

- 93% were not wholly satisfied with the current arrangements for the management of BFBs; and
- 51% expressed that their Local Government does not support the requirements for Local Governments to manage BFBs.

⁹ DFES Volunteering, April 2022

Detailed comments provided in the WALGA survey indicated a strong preference for the State Government to be responsible for all emergency management matters in Western Australia, including the management of BFBs.

Recommendations of Previous Reviews

Over the years there have been many calls for transformational change to the State Emergency Management Framework, in particular rural fire management.

The [Ferguson Report](#) on the 2016 Waroona Bushfire recommended that the State Government establish a rural fire service to address perceived issues in rural fire management, including insufficient capacity and unsuitable governance to deliver rural fire services. In 2017 the State Government hosted a bushfire mitigation summit at which a number of options were considered by stakeholders: a rural fire service operated within DFES; a rural fire service operated within DFES with autonomy; and a dedicated rural fire service that operated independently. Options to transfer the management of all BFBs under one umbrella – DFES or other – were also explored.

The 2017 [Economic Regulation Authority Review of the Emergency Services Levy \(ESL\)](#) considered the extent to which the ESL should be available to fund the administrative and/ or operational costs of a rural fire service, although it was outside the terms of reference for the ERA to examine the merits of a rural fire service or form a view on the best model of a rural fire service¹⁰. A number of Local Governments provided submissions to the ERA Review that supported the creation of a rural fire service¹¹.

Work Health and Safety Act 2020

The requirements of the *Work Health and Safety Act 2020*, enacted in March 2022, have heightened concerns in the sector regarding risk and liability in the management of BFBs, resourcing requirements and training and competency.

The shared responsibility for the health and safety of BFB volunteers adds further complexity to the management of BFBs and responsibilities. Local Governments, DFES, and in some cases the Department of Biodiversity, Conservation and Attractions (DBCA), have a shared duty of care to BFB volunteers due to Controlling Agency activities at incidents, and funding mechanisms (LGGs) for BFB operations and capital equipment.

DFES has a role as the lead fire and emergency services agency in WA for preparing training resources and standard operating procedures. DFES is currently developing additional resources suited to each of the above BFB 'profiles', specifically the management and training of BFBs. These additional resources will be discussed further with the sector in the coming months.

Whether the management structure for BFBs could be aligned to reflect the current operations of different brigade 'profiles', as provided in the LGGs Manual and outlined on Page 5 of this Paper, would require further discussion between DFES and the Local Government sector. This could allow for scalability of BFBs depending on location, resources and capabilities.

¹⁰ [ERA Review of the ESL, 2017, pg 185](#)

¹¹ [ERA ESL Review – summary of submissions to issues paper and draft report](#)

Volunteer Insurance

Local Governments are responsible for providing compensation for injury caused to present and former BFB volunteers as a result of their duties. The commercial insurance market ceased writing injury insurance for volunteers in 2012, therefore a self-insurance mutual scheme was implemented to ensure that Local Governments continue to meet this obligation.

Since 2012, due to the high cost of claims, the aggregate limit of liability has increased from \$250,000 to \$750,000. In addition, the annual cost of insurance has nearly doubled (92%) from \$47.50 to \$91.20 per volunteer, and it is expected that this trend will continue¹².

Sector Capacity, Capability and Resourcing

Local Governments vary in their capability, capacity, and resources to manage BFBs, as well as their other extensive legislative responsibilities and requirements¹³.

By way of overview, Local Governments in Western Australia:

- vary in size from less than 1.5 to over 370,000 square kilometres;
- have populations of just over 100 to more than 220,000 people;
- employ fewer than 10 to over 1000 staff; and
- have revenue (2019-20) ranging from just over \$2 million to just over \$225 million¹⁴.

Bush Fire Service and Volunteerism

The localised culture and history of BFBs in WA has had a large influence on the way that Local Governments engage with and manage BFBs. Many BFBs operate in an independent and self-sufficient way, which Local Governments encourage and support, as this contributes to expansion of the volunteer network in the local community, while also building community networks and resilience.

Communities, and therefore many Local Governments, have a significant interest in volunteering and BFBs, with some Local Governments very involved in the establishment, management and operation of their local BFBs. Therefore it is essential that any future management arrangements, including the transfer of responsibility for management of BFBs to the State Government, should be a voluntary process available to Local Governments that do not have the capacity, capability or resources to manage BFBs. It is also essential that the integrity of the Bush Fire Service is maintained, whatever the arrangements for the management of BFBs.

¹² Data provided by LGIS, 17 May 2022

¹³ 2021 Local Government Emergency Management Capability report - SEMC

¹⁴ [Department of Local Government, Sport and Cultural Industries](#)

Options for future management of BFBs

Four options are identified for the future management of BFBs:

1. Status quo - continue with the current arrangements for management of BFBs whereby the majority are managed by Local Government and transfer arrangements are negotiated on an ad hoc basis between DFES and Local Governments (or their BFBs).
2. Improvements - continue with the current arrangements for Local Government management of BFBs with additional support provided by the State Government with respect to increased funding and better access to training resources and other support.
3. Hybrid Model - Local Government continues to manage BFBs where they have the capacity, capability and resources to do so; however where they do not have the capacity, capability and resources, responsibility for management of BFBs is transferred to DFES.
4. Transfer - Responsibility for management of all BFBs is transferred to the State Government, consistent with the arrangements in other States and Territories.

Proposed Position

Based on the feedback received from Local Governments in the WALGA Emergency Management Survey and the other considerations outlined above, it is considered appropriate for the Association to **support a hybrid model** for the management of BFBs.

A hybrid model would enable the continued management of BFBs by those Local Governments with capacity, capability and resources to do so, while providing a framework for the transfer of the management of BFBs to the State Government where a Local Government does not.

Whatever the arrangements for future management of BFBs, it is apparent that Local Governments with responsibility for management of BFBs require **additional support and resourcing** which should be provided by the State Government, including:

- development of a suite of guidelines and resources to assist Local Governments in their management of BFBs, particularly with respect to the discharge of obligations under the *Work Health and Safety Act 2021*;
- expansion of the Community Emergency Services Manager Program (CESM) so that every Local Government with responsibility for managing BFBs has access to the Program if they wish to participate;
- universal access to DFES training for BFBs; and
- development of mandatory and minimum training requirements including recognition of competency for volunteers.

Based on the previous commentary, the following Advocacy Position is proposed:

Management of Bush Fire Brigades

1. The Association advocates that the State Government must provide for:
 - a) A clear pathway for Local Governments to transfer responsibility for the management of Bush Fire Brigades to the State Government when ongoing management is beyond the capacity, capability and resources of the Local Government;
 - b) The co-design of a suite of relevant guidelines and materials to assist those Local Governments that manage Bush Fire Brigades;
 - c) Mandatory and minimum training requirements for Bush Fire Brigade volunteers supported by a universally accessible training program managed by the Department of Fire and Emergency Services (DFES); and
 - d) The recognition of prior learning, experience and competency of Bush Fire Brigade volunteers.
2. That a Working Group comprising representatives of WALGA and DFES be established to develop a process and timeline for the transfer of responsibility for Bush Fire Brigades in accordance with 1(a).
3. Where management of Bush Fire Brigades is transferred to DFES in accordance with 1(a), DFES should be resourced to undertake the additional responsibility.

How to Provide a Response to this Paper and Proposed Position

WALGA strongly encourages all Local Governments, and particularly those with responsibility for managing Bush Fire Brigades to provide a response to this Paper and the proposed Advocacy Position. Council endorsed responses are preferred but not essential.

The following questions are provided for Local Governments to consider:

1. Does your Local Government manage BFBs?
2. Does your Local Government support the proposed Advocacy Position on arrangements for the management of Bush Fire Brigades? Why or why not?
3. Does your Local Government have any further suggestions or changes to the proposed Advocacy Position?
4. For Local Governments that manage BFBs, is your Local Government's preference to continue to manage BFBs or to transfer responsibility to the State Government?
5. Is your response endorsed by Council? If so, please include the Council paper and resolution.
6. Do you have any further comments to make?

Responses can be provided by way of written submission or by completion of the online [survey](#).

Please provide written submissions by **5pm Friday 8 July 2022** to em@walga.asn.au (Subject line: Bush Fire Brigade Advocacy Position).

WALGA will review the feedback received and prepare a report for consideration by WALGA Zones and State Council in September 2022.

APPENDIX ONE - Proposed Emergency Management Advocacy Position Statements

(Positions to be considered at July 2022 State Council Meeting)

8 Emergency Management

Local Governments in Western Australia play a significant role in emergency management. Both Commonwealth and State Government policy identify Local Government as a key player in community disaster resilience, preparedness and response. Local Governments however face a few challenges in addressing their emergency management responsibilities, and these challenges differ greatly across the State.

8.1 Emergency Management Principles

1. The State Government bears fundamental responsibility for emergency management and has the role of providing strategic guidance, support and services for emergency management activities in Western Australia.
2. The State Government should provide financial and resourcing support as necessary to enable Local Governments to adequately deliver their extensive emergency management roles and responsibilities under the State Emergency Management Framework.
3. The Local Government Sector should be engaged as a partner in policy and legislative reviews that impact Local Government emergency management roles and responsibilities.

8.2 State Emergency Management Framework

Local Governments are supported to undertake their emergency management responsibilities by a simple and streamlined State Emergency Management Framework with the primary objectives of:

1. Protecting people, the economy, and the natural environment from disasters;
2. Supporting communities in preventing, preparing for, responding to and recovering from emergencies;
3. Clearly outlining roles, responsibilities and accountabilities for Local Government and other emergency management stakeholders;
4. Scalability and adaptability that supports Local Governments of varied capacity and capability; and
5. Supporting agency interoperability through common systems and approaches to key activities including data management, communications, and hazard management.

8.3 Sustainable Grant Funding Model for Emergency Management

Local Government should be empowered to discharge its emergency management responsibilities through sustainable grant funding models that support a shared responsibility and all hazards approach to prevention, preparedness, response and recovery from natural disasters. A sustainable grant funding model for Local Government emergency management:

1. empowers Local Governments to undertake proactive approaches to preparedness, prevention, response and recovery;

2. supports the resilience of local communities through capacity-building activities and programs;
3. is responsive to the variations in Local Government resourcing and context
4. develops the skills, capacity and capability of the emergency management workforce; and
5. is consistent, flexible, timely, accessible, scalable, strategic and the guidance provided is comprehensive.

8.4 Consolidated Emergency Services Act

1. The Association advocates for the development of a Consolidated Emergency Services Act to provide a comprehensive and contemporary legislative framework to support the effective delivery of emergency services in Western Australia. The Legislation should clearly define the roles and responsibilities of all emergency management stakeholders including Local Government.
2. The Local Government sector seeks ongoing engagement in the scoping and co-design of the Act and associated Regulations and supporting materials such as Guidelines and fact sheets.
3. The Association advocates for DFES to undertake a full costing analysis of the new Act and to provide to Local Government details of the cost implications prior to the release of any Exposure Draft Bill.
4. Any new or increased responsibilities placed on Local Government by the Consolidated Emergency Services Act must be accompanied by funding and resource support to enable Local Governments to adequately discharge those responsibilities.
5. The Association recognises that in addition to the Consolidated Emergency Services Act, the Regulations and other supporting materials that are developed to support it provide a key resource for Local Governments in understanding and discharging their legislative obligations.
6. The Association advocates for the Act to provide clear guidelines for the process for transferring responsibility for bushfire incident response from Local Government to DFES.

8.5 Resource Sharing

Local Governments and the Association support resource sharing across the Local Government Sector for the purpose of emergency management, to support Local Governments to undertake effective and timely response and recovery to emergencies as well as conduct business as usual. The Association will endeavour to facilitate support to the sector in undertaking resource sharing arrangements.

8.6 Lessons Learnt Management

The Association advocates for the implementation of a transparent and contemporary assurance framework for emergency management lessons management overseen by the State Emergency Management Committee. Findings from inquiries and reviews, and progress on implementation of recommendations, should be publicly reported regularly and consistently.

8.7 Emergency Services Levy

Local Government requests the implementation of the recommendations from the 2017 Economic Regulation Authority (ERA) Review of the Emergency Services Levy, which supported increased transparency and accountability in the administration and distribution of the ESL through:

1. Expansion of the ESL to fund Local Government emergency management activities across prevention, preparedness and response.
2. Administration of the ESL by an independent organisation that is funded through consolidated revenue, with regular independent reviews of expenditure and assessment of the effectiveness of ESL funding expenditure to support prevention, preparedness and response activities.
3. The ESL administration fee should recompense Local Governments for the complete cost of administering the ESL.
4. Public disclosure of the allocation and expenditure of the ESL.
5. Public disclosure by the State Government on the progress of implementation of each of the ERA Review recommendations.
6. A review of the role, responsibilities and reporting arrangements of the Community Emergency Services Manager (CESM) Program.

8.8 Local Government Grants Scheme (LGGS)

Local Government supports:

1. A full, independent review of the LGGS to investigate and analyse how ESL funds are allocated to Local Government via the LGGS;
2. A redesign of the LGGS to remove the ineligible and eligible list and create a sustainable, modern, equitable grants program that funds Local Government emergency management activities across prevention, preparedness and response
3. An audit of existing buildings, facilities, appliances, vehicles, and major items of equipment for both Local Government Volunteer Bushfire Brigades (BFB) and State Emergency Services (SES) to inform the preparation of a Comprehensive Asset Management Plan and to guide future funding requests;
4. in the interim, an immediately increase in the quantum of State Government funding to enable the provision of funding of operating and capital grant applications in full, to provide all resources necessary for the safe and efficient operation of Local Government Bushfire Brigades, in accordance with obligations of the Work Health and Safety 2020 legislation.

8.9 Expansion of the Community Emergency Services Manager (CESM) Program

That the Association advocates for an expansion of the Community Emergency Service Manager (CESM) Program, as follows:

1. All Local Governments should have the option of participating in the CESM Program.
2. The full cost of the CESM Program should be funded through the Emergency Services Levy.

8.10 Management of Bush Fire Brigades

To be developed.

10.3.3 Annual Budget 2022 – 2023

SHIRE OF DUNDAS

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

SHIRE OF DUNDAS
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	3,252,084	2,853,087	2,763,621
Operating grants, subsidies and contributions	10	1,279,899	2,054,608	1,930,262
Fees and charges	13	1,378,201	709,790	508,860
Interest earnings	11(a)	41,852	45,452	99,785
Other revenue	11(b)	223,418	273,694	2,137
		6,175,454	5,936,631	5,304,665
Expenses				
Employee costs		(2,900,375)	(2,283,513)	(2,603,443)
Materials and contracts		(2,342,227)	(1,098,562)	(1,529,184)
Utility charges		(549,747)	(426,590)	(304,507)
Depreciation on non-current assets	6	(3,118,684)	(3,115,269)	(3,070,738)
Interest expenses	11(d)	(8,206)	(7,897)	(7,566)
Insurance expenses		(224,879)	(202,828)	(230,062)
Other expenditure		(324,194)	(119,959)	(460,372)
		(9,468,312)	(7,254,618)	(8,205,872)
		(3,292,858)	(1,317,987)	(2,901,207)
Non-operating grants, subsidies and contributions	10	1,764,988	807,404	1,492,484
Profit on asset disposals	5(b)	2,130	12,053	28,280
Loss on asset disposals	5(b)	(136,630)	(15,400)	(29,350)
		1,630,488	804,057	1,491,414
Net result for the period		(1,662,370)	(513,930)	(1,409,793)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,662,370)	(513,930)	(1,409,793)

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

SHIRE OF DUNDAS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,252,084	3,060,338	2,763,621
Operating grants, subsidies and contributions		1,068,106	2,226,979	1,633,871
Fees and charges		1,378,201	709,790	508,860
Interest received		41,852	45,452	99,785
Goods and services tax received		422,410	369,345	152,918
Other revenue		223,418	273,694	2,137
		6,386,071	6,685,598	5,161,192
Payments				
Employee costs		(2,900,375)	(2,360,121)	(2,603,443)
Materials and contracts		(2,451,814)	(1,462,056)	(1,529,184)
Utility charges		(549,747)	(426,590)	(304,507)
Interest expenses		(8,206)	(7,897)	(7,566)
Insurance paid		(224,879)	(202,828)	(230,062)
Goods and services tax paid		(312,823)	(102,691)	(152,918)
Other expenditure		(324,194)	(119,959)	(460,372)
		(6,772,038)	(4,682,142)	(5,288,052)
Net cash provided by (used in) operating activities	4	(385,967)	2,003,456	(126,860)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,827,805)	(1,213,442)	(1,530,831)
Payments for construction of infrastructure	5(a)	(2,854,569)	(1,534,603)	(2,326,316)
Non-operating grants, subsidies and contributions		1,349,774	1,026,091	1,492,484
Proceeds from sale of property, plant and equipment	5(b)	95,000	126,893	211,000
Net cash provided by (used in) investing activities		(3,237,600)	(1,595,061)	(2,153,663)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(51,211)	(49,520)	(49,851)
Proceeds on disposal of financial assets at amortised cost - term deposits		710,000	(1,684)	0
Net cash provided by (used in) financing activities		658,789	(51,204)	(49,851)
Net increase (decrease) in cash held		(2,964,778)	357,191	(2,330,374)
Cash at beginning of year		4,132,722	3,775,531	8,314,076
Cash and cash equivalents at the end of the year	4	1,167,944	4,132,722	5,983,702

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

SHIRE OF DUNDAS
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	2,335,398	1,329,935	2,149,439
		2,335,398	1,329,935	2,149,439
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	10	1,279,899	2,054,608	1,930,262
Fees and charges	13	1,378,201	709,790	508,860
Interest earnings	11(a)	41,852	45,452	99,785
Other revenue	11(b)	223,418	273,694	2,137
Profit on asset disposals	5(b)	2,130	12,053	28,280
		2,925,500	3,095,597	2,569,324
Expenditure from operating activities				
Employee costs		(2,900,375)	(2,283,513)	(2,603,443)
Materials and contracts		(2,342,227)	(1,098,562)	(1,529,184)
Utility charges		(549,747)	(426,590)	(304,507)
Depreciation on non-current assets	6	(3,118,684)	(3,115,269)	(3,070,738)
Interest expenses	11(d)	(8,206)	(7,897)	(7,566)
Insurance expenses		(224,879)	(202,828)	(230,062)
Other expenditure		(324,194)	(119,959)	(460,372)
Loss on asset disposals	5(b)	(136,630)	(15,400)	(29,350)
		(9,604,942)	(7,270,018)	(8,235,222)
Non-cash amounts excluded from operating activities	3(b)	3,253,184	3,103,887	3,071,808
Amount attributable to operating activities		(1,090,860)	259,401	(444,651)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	1,764,988	807,404	1,492,484
Payments for property, plant and equipment	5(a)	(1,827,805)	(1,213,442)	(1,530,831)
Payments for construction of infrastructure	5(a)	(2,854,569)	(1,534,603)	(2,326,316)
Proceeds from disposal of assets	5(b)	95,000	126,893	211,000
Amount attributable to investing activities		(2,822,386)	(1,813,748)	(2,153,663)
Amount attributable to investing activities		(2,822,386)	(1,813,748)	(2,153,663)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(51,211)	(49,520)	(49,851)
Transfers to financially backed reserves (restricted assets)	8(a)	(5,113)	(2,056)	(387,570)
Transfers from financially backed reserves (restricted assets)	8(a)	717,486	1,088,234	272,114
Amount attributable to financing activities		661,162	1,036,658	(165,307)
Budgeted deficiency before general rates		(3,252,084)	(517,689)	(2,763,621)
Estimated amount to be raised from general rates	2(a)	3,252,084	2,853,087	2,763,621
Net current assets at end of financial year - surplus/(deficit)	3	0	2,335,398	0

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

SHIRE OF DUNDAS
FOR THE YEAR ENDED 30 JUNE 2023

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**SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

1 (a) BASIS OF PREPARATION

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

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

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

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

Rounding off figures

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

Governance

To provide a decision making process for the efficient allocation of scarce resources.

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Health

To provide an operational framework for environmental and community health.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Housing

To provide and maintain elderly resident housing.

Community amenities

To provide services required by the community.

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Transport

To provide safe, effective and efficient transport services to the community.

Economic services

To help promote the shire and its economic wellbeing.

Other property and services

To monitor and control council's overheads operating accounts.

ACTIVITIES

Includes the activities of members of Council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

Rates, general purpose funding and interest revenue.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

Provision and maintenance of elderly residents housing.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

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

Construction and maintenance of roads, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

Private work private works operation, plant repairs and operation costs and engineering operating costs.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
General	GRV	0.16498	534	4,677,486	771,710	0	0	771,710	707,528	702,565
Mining	GRV	0.22588	3	1,058,000	238,980	0	0	238,980	232,020	232,020
Pastoral	UV	0.08741	18	725,943	63,455	0	0	63,455	59,163	63,431
Mining Leases	UV	0.16511	470	11,840,411	1,954,982	87,500	0	2,042,482	1,723,092	1,633,521
Sub-Total			1,025	18,301,840	3,029,127	87,500	0	3,116,627	2,721,803	2,631,537
Minimum payment										
General	GRV	378	152	51,265	57,486	0	0	57,486	60,221	60,221
Mining	UV	378	0	0	0	0	0	0	0	0
Pastoral	UV	200	23	13,800	4,600	0	0	4,600	4,600	5,400
Mining Leases	UV	378	194	268,580	73,371	0	0	73,371	66,463	66,463
Sub-Total			369	333,645	135,457	0	0	135,457	131,284	132,084
Total amount raised from general rates			1,394	18,635,485	3,164,584	87,500	0	3,252,084	2,853,087	2,763,621

All land (other than exempt land) in the Shire of Dundas is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Dundas.

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	16/09/2022	0	0.0%	7.0%
Option two				
First instalment	16/09/2022	10	5.5%	7.0%
Second instalment	18/11/2022	10	5.5%	7.0%
Option three				
First instalment	16/09/2022	10	5.5%	7.0%
Second instalment	18/11/2022	10	5.5%	7.0%
Third instalment	10/02/2023	10	5.5%	7.0%
Fourth instalment	14/04/2023	10	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,000	2,720	4,000
Instalment plan interest earned	4,000	3,450	4,000
Unpaid rates and service charge interest earned	25,000	36,696	21,420
	32,000	42,866	29,420

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
GRV - General	This rating category applies to all properties valued on a GRV basis other than properties in the GRV Mining category.	This rate reflects the cost of providing health and building inspection services, emergency services and other amenities for those properties.	The cost of servicing the communities within the boundaries of the Shire should be borne by all residents and property owners.
GRV - Mining	This rating category covers mining leases that have improvements on the land and are located within the Shire boundaries.	The objective of the proposed rate in the dollar is to ensure that the proportion of total rate revenue derived from GRV Mining is consistent with the previous year revenue.	The rate mainly reflects the increased cost associated with providing bushfire emergency services for these mining properties generally located a large distance from the main service centre. Further as a contribution towards the upkeep of general amenities within the Shire from a sector of ratepayers that essentially are transitory.
UV - Pastoral	This rating category applies to all pastoral leases that have been granted under the repealed Land Act 1933.	This rate reflects the cost of providing building inspection services, emergency services and other amenities for those properties. Most of these properties are located a large distance from the main service centre. However, the cost of servicing the communities within the boundaries of the Shire should be borne by all residents and property owners.	The proposed rate is comparatively low compared to the mining UV rates due to the following :- * The minimal impact on or requirement that the pastoral industry has on or for the Shire services and infrastructure. * To encourage a diversification of land use other than mining related activities.

SHIRE OF DUNDAS

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES (CONTINUED)

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
UV - Mining	This rating category cover mining, exploration and prospecting leases located within the Shire of Dundas.	The proposed rate mainly reflects the ongoing cost (increased cost) involved in maintaining the road network that services these land use as the Shire's local authority boundaries extend all the way to the WA/SA state boundary, and the cost associated with bushfire emergency services covering this vast land area. Further as a contribution towards the upkeep of general amenities within the Shire from a sector of ratepayers that essentially are transitory.	<p>The mining operations result in the Shire's road network and infrastructure requiring continual ongoing maintenance and renewal work to service these users. The Shire acknowledges the fact that exploration, prospecting and mining have different levels of impact on the Shire's road network. However, there remains the need to fund maintenance and renewal requirements of this vital infrastructure asset for the benefit of all users.</p> <p>In determining the proposed rate in the dollar of these categories, consideration was given to the comparable rate in the dollar of the neighbouring shires (with significant mining focus) which provide similar services for mining activities. Even after this proposed increase in the rate in the dollar, the Shire of Dundas remains as one of the shires with the lowest UV rates for mining leases.</p>

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

(f) Early payment discounts

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
	\$	\$	\$	
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	4	652,092	3,614,497	(290,109)
Cash and cash equivalents - restricted	4	515,852	518,225	6,273,811
Financial assets - restricted	4	3,886,744	4,596,744	0
Receivables		40,769	40,769	677,312
		5,095,457	8,770,235	6,661,014
Less: current liabilities				
Trade and other payables		(692,861)	(692,861)	(387,202)
Contract liabilities		0	(211,793)	0
Capital grant liability		0	(415,214)	0
Long term borrowings	7	(52,939)	(51,542)	(51,211)
Employee provisions		(260,619)	(260,619)	(323,964)
		(1,006,419)	(1,632,029)	(762,377)
Net current assets		4,089,038	7,138,206	5,898,637
Less: Total adjustments to net current assets	3.(c)	(4,089,038)	(4,802,808)	(5,898,637)
Net current assets used in the Rate Setting Statement		0	2,335,398	0

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
	\$	\$	\$	
Adjustments to operating activities				
Less: Profit on asset disposals	5(b)	(2,130)	(12,053)	(28,280)
Add: Loss on disposal of assets	5(b)	136,630	15,400	29,350
Add: Depreciation on assets	6	3,118,684	3,115,269	3,070,738
Movement in current employee provisions associated with restricted cash		0	(14,729)	0
Non cash amounts excluded from operating activities		3,253,184	3,103,887	3,071,808

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - restricted reserves	8	(4,402,596)	(5,114,969)	(6,273,811)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		52,939	51,542	51,211
- Current portion of employee benefit provisions held in reserve		260,619	260,619	323,963
Total adjustments to net current assets		(4,089,038)	(4,802,808)	(5,898,637)

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	1,167,944	4,132,722	2,973,785
Term deposits	0	0	3,009,917
Total cash and cash equivalents	1,167,944	4,132,722	5,983,702
Held as			
- Unrestricted cash and cash equivalents	3(a) 652,092	3,614,497	(290,109)
- Restricted cash and cash equivalents	3(a) 515,852	518,225	6,273,811
	1,167,944	4,132,722	5,983,702
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	515,852	518,225	6,273,811
- Restricted financial assets at amortised cost - term deposits	3(a) 3,886,744	4,596,744	0
	4,402,596	5,114,969	6,273,811
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	8 4,402,596	5,114,969	6,273,811
	4,402,596	5,114,969	6,273,811
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,662,370)	(513,930)	(1,409,793)
Depreciation	6 3,118,684	3,115,269	3,070,738
(Profit)/loss on sale of asset	5(b) 134,500	3,347	1,070
(Increase)/decrease in receivables	0	186,011	0
Increase/(decrease) in payables	0	(158,719)	0
Increase/(decrease) in contract liabilities	(211,793)	193,611	(296,391)
Increase/(decrease) in unspent non-operating grants	(415,214)	218,687	0
Increase/(decrease) in employee provisions	0	(14,729)	0
Non-operating grants, subsidies and contributions	(1,349,774)	(1,026,091)	(1,492,484)
Net cash from operating activities	(385,967)	2,003,456	(126,860)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program						2022/23	2021/22	2021/22
	Governance	Law, order, public safety	Community amenities	Recreation and culture	Transport	Economic services	Budget total	Actual total	Budget total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>									
Land - freehold land	0	0	0	0	0	0	0	0	65,000
Buildings - specialised	30,000	0	0	333,789	278,016	26,000	667,805	496,548	911,000
Furniture and equipment	20,000	0	0	10,000	0	0	30,000	0	0
Plant and equipment	0	0	0	0	1,130,000	0	1,130,000	716,894	554,831
	50,000	0	0	343,789	1,408,016	26,000	1,827,805	1,213,442	1,530,831
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	0	769,465	0	769,465	1,160,336	1,209,629
Infrastructure - footpaths	0	0	0	0	120,000	0	120,000	130,753	135,687
Infrastructure - drainage	0	0	0	0	45,000	0	45,000	0	90,000
Infrastructure - parks and ovals	0	0	0	0	0	0	0	0	24,000
Infrastructure - airports	0	0	0	0	1,315,104	0	1,315,104	12,723	325,000
Infrastructure - other	0	130,000	330,000	85,000	35,000	25,000	605,000	230,791	542,000
	0	130,000	330,000	85,000	2,284,569	25,000	2,854,569	1,534,603	2,326,316
Total acquisitions	50,000	130,000	330,000	428,789	3,692,585	51,000	4,682,374	2,748,045	3,857,147

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	0	0	0	0	0	0	0	0	63,364	40,000	0	(23,364)
Transport	229,500	95,000	2,130	(136,630)	130,240	126,893	12,053	(15,400)	148,706	171,000	28,280	(5,986)
	229,500	95,000	2,130	(136,630)	130,240	126,893	12,053	(15,400)	212,070	211,000	28,280	(29,350)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	229,500	95,000	2,130	(136,630)	130,240	126,893	12,053	(15,400)	148,706	171,000	28,280	(5,986)
Buildings, plant and equipment GVROC	0	0	0	0	0	0	0	0	63,364	40,000	0	(23,364)
	229,500	95,000	2,130	(136,630)	130,240	126,893	12,053	(15,400)	212,070	211,000	28,280	(29,350)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Staff housing program
- Plant replacement program

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

6. ASSET DEPRECIATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program			
Governance	100,996	118,657	109,145
Law, order, public safety	9,660	9,660	9,660
Health	40,146	40,146	40,146
Education and welfare	4,760	5,618	5,618
Housing	54,571	54,571	54,571
Community amenities	59,545	57,045	57,045
Recreation and culture	477,673	481,396	478,895
Transport	2,059,636	2,058,957	1,982,868
Economic services	47,871	40,264	98,545
Other property and services	263,826	248,955	234,245
	3,118,684	3,115,269	3,070,738
By Class			
Buildings - non-specialised	64,571	63,796	35,251
Buildings - specialised	410,951	411,869	498,492
Furniture and equipment	7,506	10,279	7,705
Plant and equipment	287,868	284,408	255,961
Infrastructure - roads	1,708,468	1,704,508	1,649,560
Infrastructure - footpaths	51,089	51,438	47,200
Infrastructure - drainage	19,011	19,011	9,684
Infrastructure - parks and ovals	101,363	102,134	104,940
Infrastructure - airports	242,217	242,217	242,217
Infrastructure - other	225,640	225,609	219,728
	3,118,684	3,115,269	3,070,738

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	30 to 75 Years
Infrastructure - airports	10 to 60 years
Infrastructure - other	20 years

AMORTISATION

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

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

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

SHIRE OF DUNDAS

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget
				1 July 2022	New Loans	Repayments	Principal outstanding 30 June 2023	Interest Repayments	Principal 1 July 2021	New Loans	Repayments	Principal outstanding 30 June 2022	Interest Repayments	Principal 1 July 2021	New Loans	Repayments	Principal outstanding 30 June 2022	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Health																		
Doctors House	1	WATC	2.7%	242,036	0	(51,211)	190,825	(6,206)	291,556	0	(49,520)	242,036	(7,897)	291,556	0	(49,851)	241,705	(7,566)
				242,036	0	(51,211)	190,825	(6,206)	291,556	0	(49,520)	242,036	(7,897)	291,556	0	(49,851)	241,705	(7,566)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	6,000
Credit card balance at balance date	0	4,606	0
Total amount of credit unused	10,000	14,606	6,000
Loan facilities			
Loan facilities in use at balance date	190,825	242,036	241,705

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	380,527	380	0	380,907	380,401	126	0	380,527	376,859	3,000	0	379,859
(b) Plant reserve	356,072	356	0	356,428	776,934	258	(421,120)	356,072	769,186	6,500	0	775,686
(c) Airport reserve	152,608	153	0	152,761	152,558	50	0	152,608	151,137	1,200	0	152,337
(d) IT reserve	100,150	100	0	100,250	100,117	33	0	100,150	99,185	800	0	99,985
(e) Transport reserve	1,500,588	1,500	0	1,502,088	1,869,968	620	(370,000)	1,500,588	1,852,553	14,565	0	1,867,118
(f) Land development reserve	1,260,500	1,260	0	1,261,760	1,260,082	418	0	1,260,500	1,248,348	11,000	0	1,259,348
(g) Asset replacement/renewal reserve	1,364,524	1,364	(717,486)	648,402	1,661,087	551	(297,114)	1,364,524	1,661,087	350,505	(272,114)	1,739,478
	5,114,969	5,113	(717,486)	4,402,596	6,201,147	2,056	(1,088,234)	5,114,969	6,158,355	387,570	(272,114)	6,273,811

(b) Financially Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund annual, sick and long service leave requirements and payments to staff.
(b) Plant reserve	Ongoing	To be used for the purchase of major plant.
(c) Airport reserve	Ongoing	To be used for the construction and/or maintenance of the airstrip at Norseman and Eucla.
(d) IT reserve	Ongoing	To be used to fund the replacement of IT Equipment
(e) Transport reserve	Ongoing	To be used for the construction, maintenance and resealing of the Shire's transport network
(f) Land development reserve	Ongoing	To be used for building construction and maintenance of Shire infrastructure.
(g) Asset replacement/renewal reserve	Ongoing	To be used for the replacement and or renewal of the Shire assets

SHIRE OF DUNDAS

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

10. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	21,700	81,774	24,170
General purpose funding	3,303,436	2,903,787	2,873,426
Law, order, public safety	4,700	5,244	7,800
Health	4,000	4,400	5,410
Housing	20,000	20,877	23,000
Community amenities	275,905	274,416	224,150
Recreation and culture	23,300	24,433	32,000
Transport	252,130	31,766	71,980
Economic services	847,514	406,413	19,547
Other property and services	145,000	140,966	121,200
	4,897,685	3,894,076	3,402,683
Operating grants, subsidies and contributions			
Governance	1,500	984	0
General purpose funding	477,084	1,211,185	1,058,219
Law, order, public safety	162,000	127,830	165,000
Health	100,000	0	0
Education and welfare	85,416	85,416	84,320
Community amenities	500	334	204
Recreation and culture	12,000	10,212	54,091
Transport	287,399	603,780	513,337
Economic services	140,000	0	39,091
Other property and services	14,000	14,867	16,000
	1,279,899	2,054,608	1,930,262
Non-operating grants, subsidies and contributions			
Law, order, public safety	100,000	0	7,242
Community amenities	68,217	206	95,754
Recreation and culture	323,787	99,810	40,000
Transport	1,252,984	707,388	1,349,488
Economic services	20,000	0	0
	1,764,988	807,404	1,492,484
Total Income	7,942,572	6,756,088	6,825,429
Expenses			
Governance	(881,257)	(878,047)	(973,064)
General purpose funding	(450,259)	(285,232)	(536,875)
Law, order, public safety	(406,867)	(315,756)	(482,162)
Health	(348,800)	(170,331)	(258,051)
Education and welfare	(230,938)	(156,758)	(198,886)
Housing	(58,771)	(113,610)	0
Community amenities	(963,351)	(671,779)	(672,376)
Recreation and culture	(1,631,833)	(1,331,671)	(1,525,698)
Transport	(2,825,305)	(2,584,247)	(2,516,693)
Economic services	(1,088,538)	(640,362)	(689,406)
Other property and services	(719,023)	(122,225)	(382,011)
Total expenses	(9,604,942)	(7,270,018)	(8,235,222)
Net result for the period	(1,662,370)	(513,930)	(1,409,793)

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	8,206	2,056	57,065
- Other funds	4,646	3,250	17,300
Other interest revenue (refer Note 2(b))	29,000	40,146	25,420
	41,852	45,452	99,785
(b) Other revenue			
Reimbursements and recoveries	123,373	123,817	2,137
Other	100,045	149,877	0
	223,418	273,694	2,137
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	27,500	27,479	25,000
	27,500	27,479	25,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	6,206	7,897	7,566
Other	2,000	0	0
	8,206	7,897	7,566
(e) Write offs			
General rate	100,000	0	150,000
	100,000	0	150,000
(f) Low Value lease expenses			
Office equipment	26,000	27,591	25,000
Gymnasium equipment	12,478	11,033	11,032
	38,478	38,624	36,032

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Elected member 1			
President's allowance	16,230	15,912	15,912
Meeting attendance fees	8,470	6,343	18,750
Travel and accommodation expenses	2,500	3,982	2,700
	27,200	26,237	37,362
Elected member 2			
Deputy President's allowance	4,058	3,978	3,978
Meeting attendance fees	6,466	2,096	5,509
Travel and accommodation expenses	2,500	0	1,857
	13,024	6,074	11,344
Elected member 3			
Meeting attendance fees	6,466	4,876	5,509
Travel and accommodation expenses	2,500	0	200
	8,966	4,876	5,709
Elected member 4			
Meeting attendance fees	6,466	3,392	5,509
Travel and accommodation expenses	2,500	0	550
	8,966	3,392	6,059
Elected member 5			
Meeting attendance fees	6,466	5,830	5,509
Travel and accommodation expenses	2,500	3,159	1,500
	8,966	8,989	7,009
Elected member 6			
Meeting attendance fees	6,466	2,744	5,509
Travel and accommodation expenses	2,500	0	1,150
	8,966	2,744	6,659
Elected member 7			
Meeting attendance fees	0	742	0
Travel and accommodation expenses	0	1,404	0
	0	2,146	0
Total Elected Member Remuneration	76,088	54,458	74,142
President's allowance	16,230	15,912	15,912
Deputy President's allowance	4,058	3,978	3,978
Meeting attendance fees	40,800	26,023	46,295
Travel and accommodation expenses	15,000	8,545	7,957
	76,088	54,458	74,142

SHIRE OF DUNDAS
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2023

13. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance	11,250	13,215	12,950
General purpose funding	9,500	5,248	10,020
Law, order, public safety	4,700	5,244	7,800
Health	4,000	4,400	5,410
Housing	19,000	19,020	23,000
Community amenities	265,501	274,416	213,950
Recreation and culture	23,150	24,297	32,000
Transport	250,000	19,713	39,700
Economic services	671,100	228,466	104,030
Other property and services	120,000	115,771	60,000
	1,378,201	709,790	508,860

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

10.3.6 Late Payment to Norseman General Practice for the provision of a Locum.

Dr. Graham Rowlands T/As
Norseman General Practice
1 Talbot Street, Norseman, WA 6443
Telephone (08) 9039 9235 Fax (08) 9039 9232

RECEIVED
24 MAY 2022

Dr Graham Rowlands MBBS, DRACOG, FRACGP
Provider # 202073AY ABN # 29760883203
E-Mail reception.norseman@goldhealth.net.au


May 18, 2022

Mr P. Fitchat, CEO
Shire of Dundas
PO Box 163
NORSEMAN WA 6443

Dear Peter,

Please find attached, Invoice #180522DS for outstanding Locum costs for 2021.

Yours sincerely,



Dr Graham Rowlands

ACCOUNTS PAYABLE
C/C:
INV #
P/Order #:
Date:
Due Date:
Amount \$
GST \$
Muni/Trust
EFT/CHQ/BPAY
Pages: of
Approved for Payment

10.4 Officers Reports

10.4.1 Objective and Reasons Proposed Differential rates and Minimum Payments 2022/2023 Financial Year

In accordance with Section 6.36 of the Local Government Act 1995, the Shire of Dundas is required to publish its Objects and Reasons for implementing Differential Rates.

1. Overall Objective

The purpose of the levying of rates is to provide the shortfall in revenue required to make up the budget deficiency to enable the Shire to deliver services and community infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.33 of the Local Government Act 1995 provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Dundas.

2. Gross Rental Value (GRV)

The Local Government Act 1995 determines that properties of a non-rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties within the Shire of Dundas every five years and assigns a GRV. The current valuation that was done by the Valuer General was as of the 1st July 2022 and will be applied to the 2022/2023 financial year.

Interim valuations are provided monthly to the Shire by the Valuer General for properties where changes have occurred (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances the Shire recalculates the rates for the affected properties and issues interim rates notices.

GRV – Townsites / Roadhouses / Service Stations

The proposed rate in the dollar is 16.4984 cents per dollar of GRV, with a minimum rate of \$378.20. This rating category applies to properties located within and very close proximity to the townsite boundaries of the Shire of Dundas and the roadhouses and service stations located within the Shire. This category is considered by the Council to be the base rate by which all other GRV rated properties are assessed. Some of these properties are located at a large distance from the main service centre. However, the Shire has decided to charge the base rate by which properties within the townsite are assessed. This rate reflects the cost of providing health and building inspection services, emergency services and other amenities for those properties. The cost of servicing the communities within the boundaries of the Shire should be borne by all residents and property owners.

GRV – Mining

This rating category covers mining leases that have improvements on the land and are located within the Shire boundaries.

The proposed Mining rate for this category is 22.5879 cents per dollar of GRV, with a minimum rate of \$378.20.

The objective of the proposed rate in the dollar is to ensure that the proportion of total rate revenue derived from GRV Mining is consistent with the previous year revenue. The rate mainly reflects the increased cost associated with providing bushfire emergency services for these mining properties generally located at a large distance from the main service centre. Further as a contribution towards the upkeep of general amenities within the Shire from a sector of ratepayers that essentially are transitory.

3. Unimproved Value (UV)

Properties that are predominantly of a rural purpose are assigned an Unimproved Value that is supplied and updated by the Valuer General on an annual basis.

Council has adopted differential rates in its Unimproved Valuation area for improved and vacant mining leases, exploration, prospecting, pastoral leases and improved and vacant UV land.

The application of differential rating maintains the status quo in terms of equity in the rating of properties across the Shire, enabling the Council to provide facilities, infrastructure and services to the entire community and visitors.

UV – Mining / Exploration / Prospecting Leases

This rating category covers mining, general purpose, exploration, and prospecting leases located within the Shire of Dundas.

The proposed rate for this category is 16.5111 cents per dollar of UV, with a minimum rate of \$378.20. The proposed rate for mining UV is comparatively high compared to the pastoral UV rates due to the reasons mentioned below under “UV – Pastoral” section.

The proposed rate mainly reflects the ongoing cost (increased cost) involved in maintaining the road network that services these land use as the Shire’s local authority boundaries extends all the way to the WA/SA state boundary, and the cost associated with bushfire emergency services covering this vast land area. Further as a contribution towards the upkeep of general amenities within the Shire from a sector of ratepayers that essentially are transitory.

The mining operations result in the Shire’s Road network and infrastructure requiring continual ongoing maintenance and renewal work to service these users. The Shire acknowledges the fact that exploration, prospecting, and mining have different levels of impact on the Shire’s Road network. However, there remains the need to fund maintenance and renewal requirements of this vital infrastructure asset for the benefit of all users.

In determining the proposed rate in the dollar of these categories, consideration was given to the comparable rate in the dollar of the neighbouring shires (with significant mining focus) which provide similar services for mining activities. Even after this proposed increase in the rate in the dollar, the Shire of Dundas remains as one of the shires with the lowest UV rates for mining leases.

UV – Pastoral

This rating category applies to all pastoral leases that have been granted under the repealed Land Act 1933. The proposed rate of 8.7410 cents per dollar of UV, with a minimum rate of \$200.00 is proposed for this category.

The proposed rate is comparatively low compared to the mining UV rates due to the following:

- The minimal impact on or requirement that the pastoral industry has on or for Shire services and infrastructure.
- To encourage a diversification of land use other than mining related activities.
- Mining activities have and require a higher level of the Council involvement for licences, clearing permits etc.
- Mining removes finite resources from the Shire, which will in turn impact rate revenue in future years.
- Mining imposes greater damage to the environment with clearing, drilling, and mining activities.

The Shire has factored in a capacity to pay, in determining the rate in the dollar for pastoral leases with a lowest UV rate in the dollar.

This rate reflects the cost of providing building inspection services, emergency services and other amenities for those properties. Most of these properties are located a large distance from the main service centre. However, the cost of servicing the communities within the boundaries of the Shire should be borne by all residents and property owners.

4. Minimum Rates

The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount.

A minimum rate of \$378.20 has been set for all GRV rating categories. The Shire imposes one general minimum rate payment that applies to all GRV rateable properties within the boundaries of the town site. The rate is imposed to discourage holding undeveloped land with the Shire, which reduces the amenity of the area, and thereby encourages its early development.

The UV minimums (\$378.20) are applied to ensure that the rate burden is distributed equitably between all property owners. Mining, Exploration and Prospecting leases fall under this category and the majority are held by large mining companies. However, the UV Pastoral minimum has been set at \$200.00 as this is the

prescribed amount as per Regulations 52 and 53 of the Local Government (Financial Management) Regulation 1996 as this category exceeds the prescribed percentage.

5. Summary

In arriving at the proposed rates in the dollar the Shire has attempted to balance the need for revenue to fund essential services and facilities with the consideration of the rate payer's capacity to pay.

10.4.2 SUBMISSION – Differential Rating 2022-2023



30 June 2022

Peter Fitchat
 Chief Executive Officer
 Shire of Dundas
 PO Box 163
 NORSEMAN WA 6443

By email: shire@dundas.wa.gov.au

SUBMISSION - DIFFERENTIAL RATING 2022-2023

Thank you for the opportunity to make a submission regarding the proposed rates for 2022-23.

We note that valuations provided by the Valuer General are used in calculating mining tenement rates, and these valuations are based on the rent imposed by the Department of Mines, Industry Regulation and Safety. Any increases in the rent therefore result in an increase in valuations and in turn an automatic increase in rates.

Effective from 1 July 2021, the Department increased the rent rate for exploration licences by 3.54% prospecting licences by 10% and mining leases by 10%. With the Shire proposing an increase in the rates in the dollar for 2022-23 from 0.1160302 to 0.165111, a significant increase in the actual rates levied will occur as illustrated in the table below.

	2021 Rates	2021/22 RID	0.160302	2022/23 Proposed RID	0.165111
		2022 Rates - no change in RID	Percentage increase in rates - no change in RID	2022 Rates - proposed increase to RID	Percentage increase in rates - proposed increase to RID
P (200Ha)	\$480.91	\$529.00	10%	\$544.87	13.3%
E (10sbk)	\$565.06	\$585.10	4%	\$602.66	6.7%
M (100Ha)	\$1,603.02	\$1,763.32	10%	\$1,816.22	13.3%

The exploration and mining industry is one of the most significant contributors to the State's economy. It has played an integral role in the development and enduring strength of this State, creating jobs and opportunities across the State but particularly in remote and regional parts of Australia. The industry is undoubtedly critical to the continued economic recovery of the State and country which has been severely impacted by the COVID-19 crisis. While the resources sector is slowly recovering, it continues to be constrained by the ongoing labour, supply and capital shortages stemming from the pandemic and recent world events.

To support the continued contributions made by the resources sector to the State economy it is critical that all government fees are set so as to reduce the cost of doing business in the State in the face of ever increasing international competition wherever possible, and increase and incentivise investment in local exploration to discover vital new resources which benefit the whole of the State.

I would be happy to discuss this matter further on (08) 6467 7997.

Yours faithfully,

A handwritten signature in black ink, appearing to be 'S' followed by a flourish.

Shannon McMahon
 Director
 McMahon Mining Title Services

10.4.3 Works and Services

Officer: Barry Hemopo. Period of reporting: June-July 2022

1. Town work

- Tree branches hanging close to power lines being trimmed (ongoing) around community.
- Planned ongoing work to Dog Park. New footpaths created and kerbing near completion, asphalt to be laid this coming month.
- Cars removed from depot taken to tip to be collected by scrap merchant.
- Storm drains being cleaned up on Mines Road and trees trimmed (ongoing).
- Verge slashing east side of Norseman.
- Weed spraying of back lanes and cemetery.
- 2 x abandoned cars stickered and picked up and taken to depot.
- Installation of fencing at rear of laundry for public safety.
- Depot ongoing yard tidy up.
- Drains around community cleared and water pumped out.
- Phoenix Park quote for steel replacement power pole has been received.
- Woodlands centre septic tanks pumped out.
- Climbing log for the kids has been put in place at Woodlands, when concreter is finished at Dog Park, he will carry out the form work for the footings to be concrete.
- Laundromat signage and solar powered lighting fitted to outside of building.
- Rubbish collection from community verges carried out over the week 18-7-22 to 22-7-22.
- 1 x dog from pound adopted by traveller.
- WISH has taken 6 dogs from pound.
- 6 x cats euthanised in Esperance at Swann's Vet 18-7-22.
- First loads of commercial laundry carried out 20-7-22.

2 GARDEN CREW

- Pea hay has been put down for the roses.
- Garden works ongoing.

3 ROAD CREW

- Dog Park Road works.
- Beacon Hill and park area road graded, and parking posts straightened.

4 HYDEN-NORSEMAN ROAD

- Guideposts replacement and drainage works to the road.
- New cameras mounted at end of Mort Harslett drive and entrance to Hyden Road.

5 EUCLA

- Quote has come in for the replacement of 3 stainless steel boxes and 12 batteries for the Eucla airstrip \$18,000.00.

- Planning in progress to source more gravel for the roads in Eucla, tip area to be fenced to the boundary pegs.
- Audit carried out with Main Roads in Eucla, ungazetted road from main highway to road connecting to Old Telegraph Road to be ripped up next trip down to Eucla.

6 Plant

- CEOs vehicle will have warranty repairs carried out on engine fault by Golden City Motors Kalgoorlie (No cost to Shire) still waiting on parts from Golden City Motors this may take months as there are no parts for this repair to date.
- ABS and brake faults on Volvo rubbish truck repaired inhouse.

7 Norseman Landfill

- Steel has been ordered to carry out the engineering of the movement of liquid waste from pond 1 to the drying bed.
- Burn off green waste has been completed.
- Cart more gravel to top pad and moved domestic dumping to Eastern side of top pad.

8 OCCUPATIONAL SAFETY AND HEALTH

- Training Matrix being set up in our system for all our employees.
- Ongoing JHA and SWP procedures being added to our system.
- Prestart daily documentation set up in our system and recorded along with defects of plant.

9 HUMAN RESOURCES

- Training to be planned for Safety Rep and Admin assistant relating to WOHS.
- Trainee rangers Jonah Turner and Cassius Brand sharing the duties of animal care.
- Bush fire training to be carried out by some of the staff.

10 BUILDING MAINTENANCE

- 139 Roberts Street new back step fabricated and fitted, fencing straightened, and gate fitted; verandah decking replaced.
- 82 Angove Street new gas water system fitted as solar unit has rusted out.
- Outside lamp post at the pensioners unit has been knocked over and damaged will have to be replaced.
- New aircon system fitted to unit 2 Pensioner unit.

11 PLANT REPLACEMENT

- 2 x Fuso trucks to be replaced.

12 CEMETERY

- Spraying at cemetery.

13 MWS WORKING ITEMS

- Works to be carried out at Pensioners units, entry ramps to be concreted and shower grates to be fitted to remove trip hazards.
- Works to be carried out to Youth Centre inside and outside.

14 SWIMMING POOL

- Pool service completed and water flow rates checked by Aquatic Services WA.
- New saffron handrails have arrived.
- Backflushing pump will need to be replaced.

15 PRIVATE WORKS

10.4.4 Corporate and Community Services

Officer: Pania Turner Period of reporting: June-July 2022

Draft Strategic Community Plan 2022-2032

I am pleased to be able to present the draft Strategic Community Plan 2022-2032 to Council for acceptance for the final community consultation. The development of such a critical document in guiding Council's decision making and planning has taken significant time and commitment from elected members and senior staff and its final preparation has consumed the majority of my time in July.

The community consultation process was supported external consultant agency Puzzle Consulting to ensure that residents were appropriately consulted and engaged and allow for genuine input into the SCP.

Although at times hampered by COVID-19 restrictions, the Shire were able to schedule and conduct community workshops in Norseman and Eucla. Community Voice Surveys were mailed Norseman and Eucla households, as well as residents living on the Eyre Highway. Surveys were available on the Shire's website and FB page; additional survey links were also emailed to Shire of Dundas businesses.

A new and fun way of community engagement was the CommuniTea Market Day where, members of the community could come and have a cup of tea and speak individually with Councillors. This was a popular event, and we look to holding more of these at the markets.

Once approved by Council for final community feedback, the SCP will be public for 2 weeks, and then presented at the August OCM.

Timber Project

The CEO and M CCS have been working with Ngadju Native Title Aboriginal Corporation, Goldfields Economic Development Commission, Forest Products Commission, and mining companies to progress the project. It was exciting to see the first load of high-quality hardwood eucalypt timber recovered from the Pantoro Scotia mine site by the Shire of Dundas transported to Harvey and auctioned through the Forest Products Commission.

Although in the very early stages the auction highlighted the opportunity that exists to build economic diversity and community capacity through a project that harvests the timber left from areas cleared for mining purposes.

Forest Products Commission have worked with Training Alliance to see Cert III Civil Construction Mobile Plant course delivered in Norseman. The course commenced on 18th July and will run

for through to the 18th October. The training provides a comprehensive program of classroom and practical activities with the Shire supporting the training by supplying the facilities and works depot for practicals.

Nature Playground- Woodlands Centre

Council will note the placement of the large tree at the new Nature Playground by the Woodlands Centre. This large Salmon Gum was salvaged from roadside clearing and has been lovingly prepared to be the feature item in the play area adjacent to the Brenton See Woodlands Mural. There are still some minor works to complete the area such as new fencing for the playgroup centre, stepping blocks, animals, and interpretation signage. Funded by Lotterywest, the area is already proving to be popular.

Commonwealth Home Support Program

The CEO and I met with Meredith Clark who is the new Commonwealth Home Support Program (CHSP) coordinator for Norseman. CHSP is run by the WA Country Health Services (WACHS). The value of having experience and a coordinated approach back in Norseman sees immediate effect. I am working with Meredith to investigate the return of the bus with disability access. Collaboration on cleaning support is being delivered this month to assist a member in the pensioner units, and we are reviewing opportunity to improve the current service delivery and outings for our seniors in the Norseman CHSP program

The Commonwealth Home Support Programme (CHSP) helps seniors access entry-level support services to live independently and safely at home. Eligibility for the program is based on a person's support needs and age.

To be eligible for this program, a person must be aged:

- 65 years or older (50 years or older for Aboriginal or Torres Strait Islander people), or
- 50 years or older (45 years or older for Aboriginal and Torres Strait Islander people) and on a low income, homeless, or at risk of being homeless.

Where a person has more complex care needs, the Home Care Packages (HCP) are one of the ways that older people can access affordable care services for help at home. They are designed for those with that go beyond what the Commonwealth Home Support Programme can provide.

Norseman Youth Services

Service Agreement

The annual review of the Shire's Youth Service was conducted in June. I met with Liane Alexander, the Relationship & Contract Officer, Business and Operational Support Services Division Department of Communities to discuss the impact of the pandemic on services, and the positive outcome of having a newly recruited officer to engage youth in a number of positive activities. The Department of Communities funds a service agreement with the Shire of Dundas, to support young people having access to diversional and recreational activities. As well as

support positive development of family relationships and connection with other support services, education, and productive activities.

Youth Disengagement Survey

The Goldfields-Esperance Development Commission (GEDC) have commissioned a study that will profile and value youth disengagement in the Goldfields-Esperance region. Named Valuing the Economic Impact of Youth Disengagement in the Goldfields-Esperance Region on request I was able to meet with one of the researchers to ensure that the local voice and experience that the Shire has previously received was captured. Once the report is completed it is hoped that it will provide will be a useful insight that will assist Council's advocacy work, as well as see increased resources to support good outcomes for young people living in the Goldfields.

Nullarbor Links Widgiemooltha – The Golden Eagle

For Council's information Nullarbor Links has created a new hole at Widgiemooltha aptly named the Golden Eagle. (For those less familiar in January 1931, 17-year-old Jim Larcombe found a massive gold nugget which resembled an eagle with outspread wings.) The new hole is in response to the Fraser Range Station hole no longer being active.

10.4.5 Youth & Recreation Services

Officer: Brad Turner Period of reporting: July 2022

A Warm Welcome

I would like to thank Council and Shire staff for the warm welcome and opportunity to work with great team. I look forward to supporting Council in their vision of seeing improved community outcomes for Shire of Dundas children, families, seniors, and visitors to our area.

Norseman Youth Centre Attendance and Activities

1st -23rd July – 148 youth *drop-ins*.

A *drop-in* is classified as a youth visit to the Youth Centre facility or a Youth Centre Activity. It will be expected that numbers are higher during the school holidays. But it has been pleasing to see the youth engaging with the centre.

Activities:

Saturday Sausage Sizzles x 2

Centre activities

Kidz Klub -Movie Morning- Juniors

Sports at the Norseman Town Oval x 2

Esperance Movie Day Excursion – Thank you to Events Officer Margaret McEwan for her help on the excursion.

Youth Facilities and Resources

I conducted a review of the Youth Centre facilities and stock with Senior Officers which highlighted several areas that need to be addressed. These will be planned for through the appropriate budget procedures and planning in the works program once approved by Council. Priority considerations include address identified hazards, homework station and computers, accessibility to Youth Centre, sports and activity equipment.

Norseman Interagency Meeting

The Norseman Interagency group held a network meeting on 29th June. This was my first meeting with this group, and an excellent opportunity to meet early with the service providers who do outreach to Norseman.

Focus areas of the meeting were:

- The new Goldfields Primary Healthcare Service Directory which is online directory of local health, social and community services across WA. People can enter their town to view the contact details of the service providers who service their community. It is up to service providers to ensure their details are current. Norseman CRC and Shire Youth services will be working with all agencies to ensure they are accessible through this platform. We have also requested that details can be captured in a downloadable PDF so the CRC is able to distribute print copies.

- NDIS Services- Concerns about the lack of accessibility for people who require or who have qualified for NDIS support.
- COVID-19 – The Shire and services will continue to work on the supporting the community and be aware of emerging issues such as Long-COVID, workforce interruptions, flu season and vaccination rates.
- Mental Health Week actives: Norseman’s Day in the Park- Supporting Understanding of Mental Health and Wellbeing. Shire Youth Services and Norseman CRC will be working with Norseman District High School on this full day event, held 14th October 2022.

Norseman Community Recreation Activities Audit

Many local governments have as part of their community planning recreation strategic plans. Such plans are beneficial to guide the long-term direction for provision and management of recreation facilities, programs and services.

With the new Strategic Community Plan 2022-2032 soon to be completed, and the community’s request that recreation precincts and hubs be improved, it is a good time to commence an audit of the Shire’s existing facilities and capacities in Norseman, Eucla and along the Eyre Highway. I will be working with the MCCS and Projects Officer to progress this.

Meetings/Activities

- Youth Centre- School Holidays
- YMCA Kalgoorlie
- Norseman Interagency Meeting
- Goldfields Palliative Care Meeting
- Greater Choice for At Home Palliative Care Program
- LR Bus License- Pass
- Norseman Laundromat Opening
- Norseman DHS Breakfast Club

10.4.6 Tourism and Events Services

Officer: Margaret McEwan. Period of reporting: June-July 2022

Community Events & Activities	
<p>Digital Health Tips for Busy Parents: When: Tuesday 26 July 2022 Where: Woodlands Centre Time: 1-2pm Who: Community Host: Norseman CRC</p> <p>Ordinary Meeting of Council: When: Thursday 28 July 2022 Where: Shire of Dundas Chambers Time: 6:00pm Who: Councillors & Community</p> <p>Norseman Community Markets Saturday 20 August 2022 Where: Norseman Town Centre Time: 8:30am- 12pm Who: Community Host: Shire of Dundas</p> <p>Dundas Images Photo Competition (note change of date) When: <ul style="list-style-type: none"> • Entries close 14 August 2022 • Awards Night 5:30pm 18th August 2022 Who: Community Host: Shire of Dundas</p>	<p>Teddy Bears Picnic When: Saturday 6 August Where: Marks Park Time: 10am-12pm Who: 0-12 Host: Norseman CRC</p> <p>Tea & Tech for Seniors When: Monday 15 August 2022 Where: Woodlands Centre Time: 1-2pm Who: Community Host: Norseman CRC</p> <p>Ordinary Meeting of Council: When: Tuesday 16 August 2022 Where: Shire of Dundas Chambers Time: 6:00pm Who: Councillors & Community</p> <p>Norseman NAIDOC Celebrations When: 19-24 September 2022 Where: Norseman Time: Variety of events and activities Who: Community</p>

Woodlands Centre Patronage

19th of June - 19th of July: nine hundred and sixty-three (963) visitor and community patrons

RV Park spends for June \$6538.51



HONEY! HONEY! HONEY!

Woodlands Honey is available for purchase from the Woodlands Centre, get in fast as it is buzzing out the door!

Tourism

Australia's Golden Outback zoom meeting on the 29th of June went well, with guest speaker Amy Gough from Wanderlust giving tips and tricks on getting people to engage with your posts on Facebook and Instagram. Top 5 tips for Facebook.

1. **Mix up your content** - Facebook is a community, 70% of the content should be fun, helpful and engaging to your viewers, and 30% should be sales messaging.
2. **Optimise your page** - include links to other social platforms, have the type of page you are,
3. **Video Marketing** - try posting a short video instead of a photo to get people to engage with your posts.
4. **Schedule your posts**
5. **Tell stories with albums** - using more than one image to build your content for your viewers.

Top 5 tips for Instagram

1. **Optimise your Bio** – have a great image for your profile picture, logos work well so people know what to look for.
2. **Review your hashtags** – always add a location to Instagram post
3. **Use videos and reels for your posts**
4. **Consistency is Key!**
5. **Engage and follow**

Events

Dundas images Photographic Competition get your photos in!!!