



Ordinary Council Meeting

15th August 2017



Papers Relating

CONTENTS

| <u>Item Number</u> | <u>Report</u> |
|--------------------|--|
| 10.1.1 | Application for Miscellaneous Licence 63/76 |
| 10.1.2 | Mobile Phone Base Station |
| 10.1.3 | Application for Exploration Licence 63/1860 |
| 10.2.1 | Additional Power Station Land Options |
| 10.2.2 | Management Order over Reserve 20114 |
| 10.3.1 | Activities on Thoroughfares and Public Trading Local Law 2016 Amendment |
| 10.4.4 | Officers Reports |
| 10.4.5 | 2017/18 Budget (Statutory Format) |



10.1.1

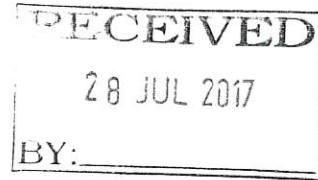
Application for Miscellaneous Licence 63/76



AUSTWIDE

Mining Title Management PTY LTD ACN 064 099 109

COPY



REGISTERED POST

26 July 2017

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

Dear Sir/ Madam,

APPLICATION FOR MISCELLANEOUS LICENCE 63/76
BY AVOCA MINING PTY LTD

Austwide Mining Title Management Pty Ltd acts on behalf of Avoca Mining Pty Ltd in relation to the application for Miscellaneous Licence 63/76 (the "Application").

The Application is within the Shire of Dundas. On behalf of the applicant, by way of notice, a copy of the Application and plan are enclosed as required by the Mining Act 1978 (*as amended*).

We will be pleased to provide you and Council with any additional information that may be required in respect of the Application.

Yours faithfully

Paul Humberston
MINING TITLE CONSULTANT.

paul@austwidemining.com.au

Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

| | | | |
|--|---|--|---------------|
| (a) Type of tenement | (a) Miscellaneous Licence | | No. L 63/76 |
| (b) Time & Date marked out (where applicable) | (b) a.m./p.m. / / | | (c) DUNDAS |
| (c) Mineral Field | | | |
| For each applicant: | (d) and (e) | | (f) Shares |
| (d) Full Name and ACN/ABN | AVOCA MINING PTY LTD (ACN: 108 547 217) C/- AUSTWIDE MINING TITLE MANAGEMENT PTY LTD, PO BOX 1434, WANGARA, WA, 6947 | | 100 |
| (e) Address | | | |
| (f) No. of shares | | | (g) Total 100 |
| (g) Total No. of shares | | | |
| DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.) | (h) Musket (i) Starting point is situated at GDA94, Zone 51 at grid coordinates 411330.000mE 6457730.000mN (j) Thence proceed to coordinates 411400.000mE 6457630.000mN Thence proceed to coordinates 416390.000mE 6458930.000mN Thence proceed to coordinates 416320.000mE 6459050.000mN Thence proceed to coordinates 411330.000mE 6457730.000mN abck to starting point. Purposes: a pipeline , a road , a power line and a pump station. | | |
| (h) Locality | | | |
| (i) Datum Peg | | | |
| (j) Boundaries | | | |
| (k) Area (ha or km ²) | (k) 64.06000 HA | | |

(l) Signature of applicant or agent(if agent state full name and address) (l) *Paul Humberston* Date: 19/07/2017
6/42 DELLAMARTA ROAD, WANGARA, WA, 6065

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 23rd day of August 2017 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

| | | | | |
|-------------|-------------|----|--------------|--------------|
| Received at | 11:24:51 | on | 19 July 2017 | with fees of |
| Application | \$476.00 | | | |
| Rent | \$1,014.00 | | | |
| TOTAL | \$1,490.00 | | | |
| Receipt No: | 75376846599 | | | |

Mining Registrar

NOTES

Note 1: EXPLORATION LICENCE

- (i) Attachments 1 and 2 form part of every application for an exploration licence and must be lodged with this form in lieu of (h), (i), (j) and (k) above.
- (ii) An application for an Exploration Licence shall be accompanied by a statement specifying method of exploration, details of the proposed work programme, estimated cost of exploration and technical and financial ability of the applicant(s).

Note 2: PROSPECTING/MISCELLANEOUS LICENCE AND MINING/GENERAL PURPOSE LEASE

- (i) This application form shall be accompanied by a map on which are clearly delineated the boundaries of the area applied for.

Note 3: GROUND AVAILABILITY

- (i) The onus is on the applicant to ensure that ground is available to be marked out and/or applied for.
- (ii) The following action should be taken to ascertain ground availability:
(a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

The period for lodgement of an objection is within 21 days of service of this notice, or the date noted above for lodging objections, whichever is the longer period.



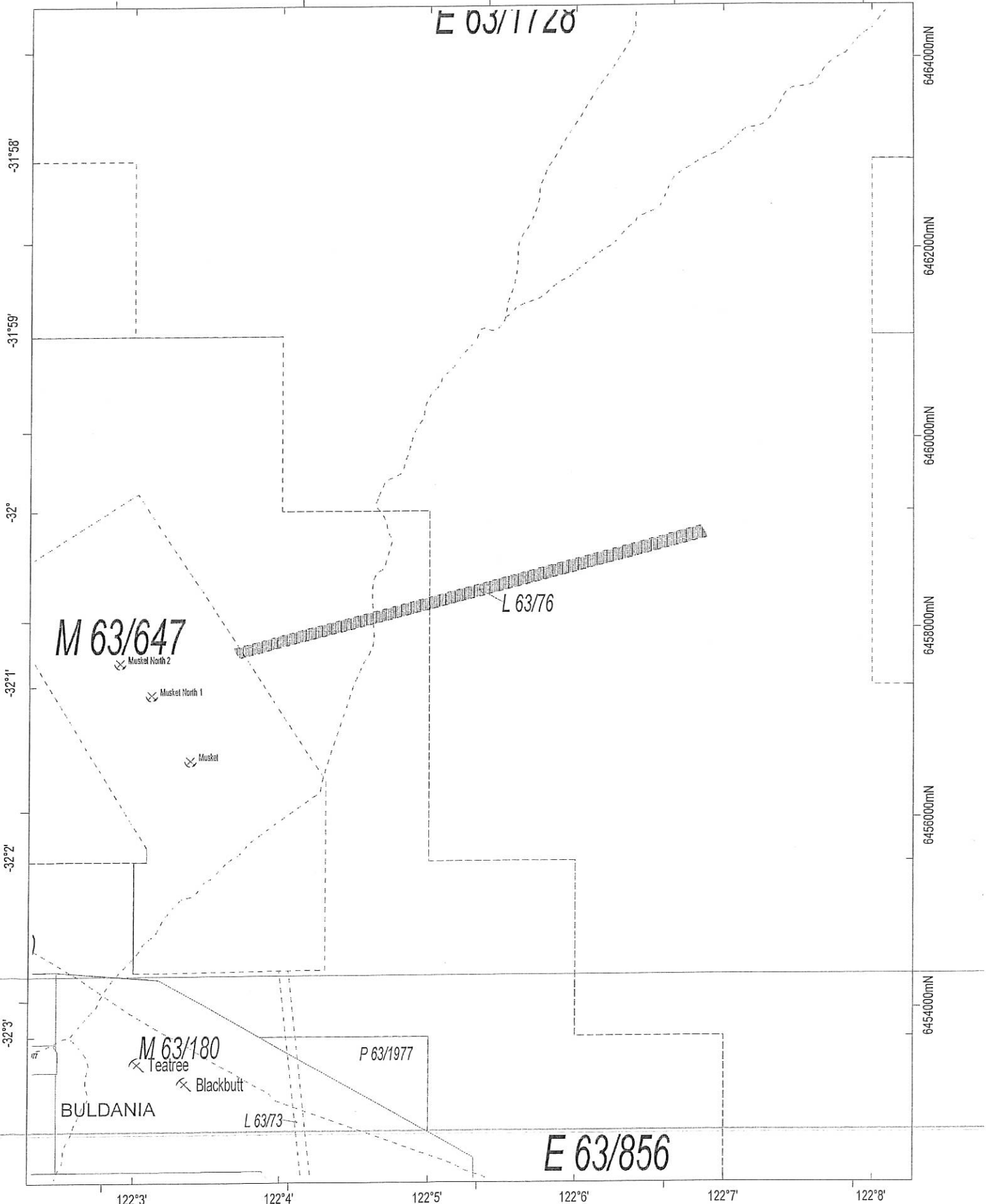
410000mE
Equity System V7.289.2

412000mE

414000mE

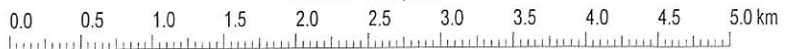
416000mE

418000mE



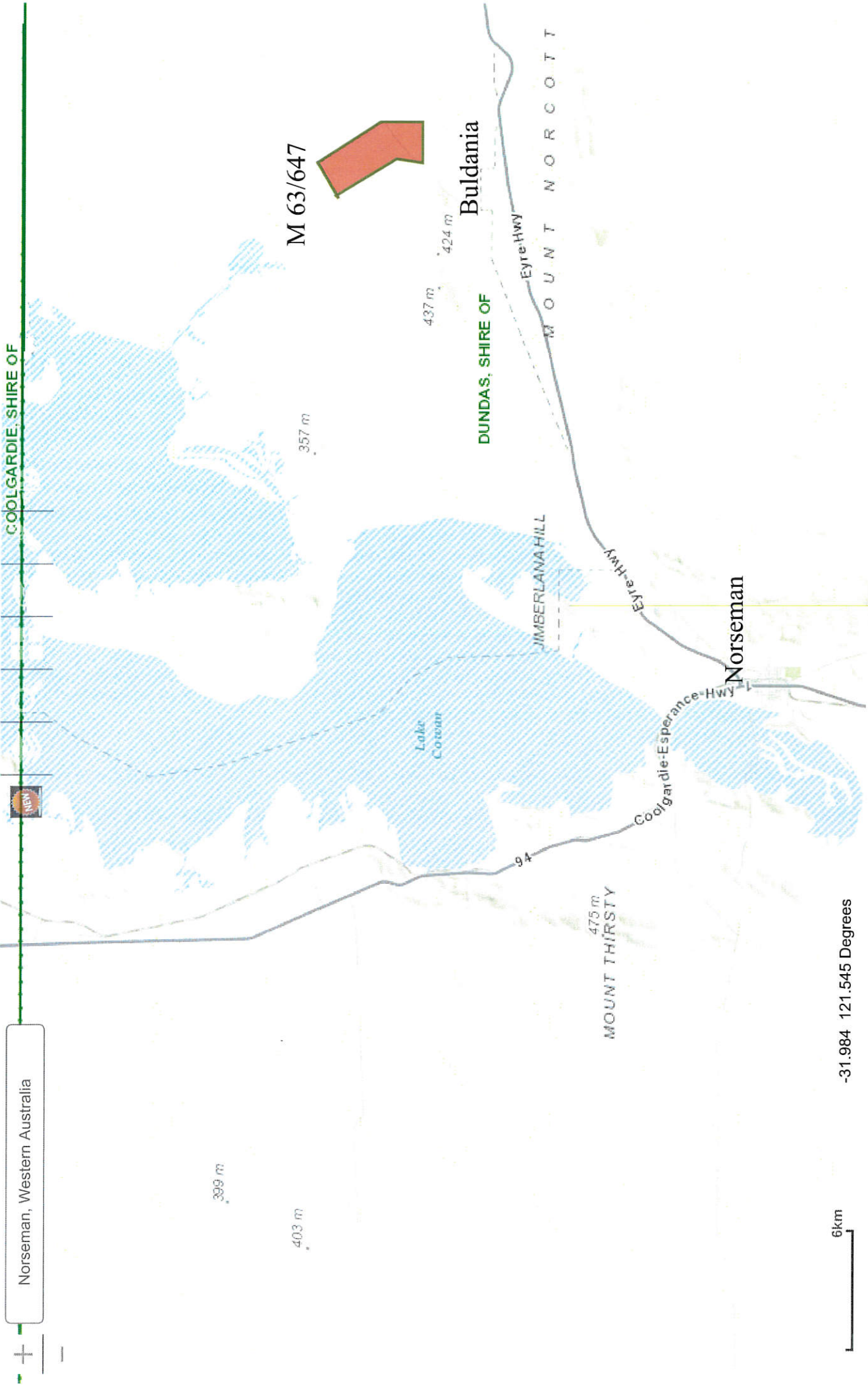
This plan has been compiled from various data sources received from a number of agencies and with information supplied by applicants for mining tenements. No responsibility is accepted for any error or omission. The Commonwealth of Australia (c) 2002, through Geoscience Australia and the Department of Defence, maintains copyright over those parts of the topographic data that has provided for display on TENGRAPH. Users wishing to reuse the data in an unmodified form should contact Geoscience Australia at www.ga.gov.au. Confirmation of the extent and location of any Native Title Claims should be sought from the Native Title Spatial Services Unit. Tenograph does not claim any and shall have been included from the Crown before 1 January 1992 and a search of the records should be carried out through Landgate to identify this category of land. Land alienated from the Crown prior to 1 January 1999 may be open for mining only in respect to gold, silver and precious metals.

Scale: 1:50,000



LandInfo WA

powered by SLIP SLIP Home Terms & Conditions FAQs Landgate Home





10.1.2

Mobile Phone Base Station



31 July 2017

Shire of Dundas Council
Via email: shire@dundas.wa.gov.au

Dear Chief Executive Officer / Planning Department,

Report on Consultation in relation to installation of a Mobile Phone Base Station at Lot 6, Harms Lake, FRASER RANGE, WA 6443 (DP211470)

The consultation and notification process has now been completed and a copy of the consultation report is included with this letter.

In addition to sending to Council, this Consultation Plan has been published on the website www.rfnsa.com.au/6443007 and is available to any community member on request.

If you would like any further information, please contact Tim Heffernan on 0439 165 651 or tim.heffernan@servicestream.com.au

Yours sincerely,

Tim Heffernan
Town Planner
Service Stream - Mobile Communication



**Consultation Report:
Mobile Phone Base Station Deployment**

**Report on submissions received during
Consultation and Notification**

Report Date: 31/05/2017 to 31/07/2017

| | |
|---------------------------------|--|
| Site / Proposed Location | Lot 6, Harms Lake, FRASER RANGE, WA, 6443 (DP211470) |
| Carrier | Telstra - part of Federal Government Mobile Black Spot Programme. |

| | | |
|--|--|--|
| Summary of Consultation Plan and Activities undertaken | Letters / emails to interested and affected parties (IAP) within the immediate vicinity – State / Federal Minister, Fraser Range Station. Email to owner/ occupier of site Email to Shire of Dundas planning department Newspaper advertisement (local publication) | <u>Date undertaken:</u> 28/06/2017 28/06/2017 Stage 1: 31/05/2017 Stage 2: 27/06/2017 Stage 3: 31/07/2017 The Kalgoorlie Miner: 15/06/2017 |
| Summary of changes made to Consultation Plan and additional activities undertaken | N/A | N/A |



Summary of Submissions Received

A total of **0** submissions were received in relation to the proposal.

Carrier's Consideration and Assessment of Comments

N/A.

Intended action regarding proposed work:

As a result of this consultation Telstra will be undertaking any actions that have been described in the carrier response column of the attached table.

Carriers Intended Action:

On the basis of consultation undertaken, the Carrier will:

- Intend to proceed with construction from *September / October 2017*.

| Summary of issues raised in submissions | Number of Times raised | Carrier Response |
|---|------------------------|------------------|
| N/A. | | |



10.1.3

Application for Exploration Licence 63/1860

AMETS

Australian Mining
and Exploration
Title Services

COPY

RECEIVED

18 JUL 2017

11 July 2017

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

Registered Post

Dear Sir/Madam

**APPLICATION FOR EXPLORATION LICENCE (E) 63/1860
GE RESOURCES PTY LTD**

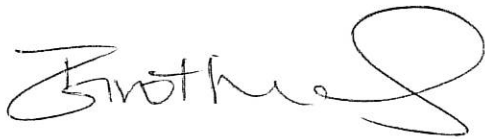
We act on behalf of GE Resources Pty Ltd.

We advise that GE Resources Pty Ltd applied for an exploration licence within the vicinity of the Shire of Dundas on the 29th June 2017.

Pursuant to Section 118 of the *Mining Act 1978 (WA)*, we enclose herewith a copy of the Form 21 application and attachment for E63/1860, together with a plan showing the boundary of the application. The application covers an area of approximately 14192 ha.

If you have any queries regarding this application, please do not hesitate to contact me on (07) 4092 6431 in the Mareeba Office, or via email wa@amets.com.au.

Yours faithfully



Tamara Grothues
Senior Tenement Manager
Mareeba Office

NEW SOUTH WALES

PO Box 1593
Tamworth NSW 2340

P 0438 874 379
E nsw@amets.com.au

NORTHERN TERRITORY

GPO Box 833
Darwin NT 0801

P 08 8941 1911
E nt@amets.com.au

QUEENSLAND

PO Box 913
Mareeba QLD 4830

P 07 4092 6431
E qld@amets.com.au

AMETS.COM.AU

*Tenement Management
across Australia*

Form 21

WESTERN AUSTRALIA
Mining Act 1978
(Secs. 41, 58, 70C, 74, 86, 91, Reg. 64)

APPLICATION FOR MINING TENEMENT

| | | | |
|--|--|------------|---------------|
| (a) Type of tenement | (a) Exploration Licence | | No. E 63/1860 |
| (b) Time & Date marked out (where applicable) | (b) a.m./p.m. / / | (c) DUNDAS | |
| (c) Mineral Field | | | |
| For each applicant: | (d) and (e) | | (f) Shares |
| (d) Full Name and ACN/ABN | G E RESOURCES PTY LTD (ACN: 096 473 737) | | 100 |
| (e) Address | PO BOX 913, MAREEBA, QLD, 4880 | | |
| (f) No. of shares | | | |
| (g) Total No. of shares | | | (g) Total 100 |
| DESCRIPTION OF GROUND APPLIED FOR: (For Exploration Licences see Note 1. For other Licences see Note 2. For all Licences see Note 3.) | (h) Dundas | | |
| | (i) | | |
| | (j) | | |
| (h) Locality | | | |
| (i) Datum Peg | | | |
| (j) Boundaries | | | |
| (k) Area (ha or km ²) | (k) 49 BL | | |

(l) Signature of applicant or agent (if agent state full name and address)
 (l) *Tamara Grothues* Date: 29/06/2017
 3/165 BYRNES STREET, MAREEBA, QLD, 4880

OFFICIAL USE

A NOTICE OF OBJECTION may be lodged at any mining registrar's office on or before the 3rd day of August 2017 (See Note 4).

Where an objection to this application is lodged the hearing will take place on a date to be set.

| | | | | |
|-------------|-------------|----|--------------|--------------|
| Received at | 11:51:42 | on | 29 June 2017 | with fees of |
| Application | \$1,338.35 | | | |
| Rent | \$6,345.50 | | | |
| TOTAL | \$7,683.85 | | | |
| Receipt No: | 74837345995 | | | |

Mining Registrar

NOTES

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- (ii) The following action should be taken to ascertain ground availability:
 (a) public plan search; (b) register search; (c) ground inspection.

Note 4: ALL APPLICATIONS OVER PRIVATE LAND

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WESTERN AUSTRALIA
 Mining Act 1978
 Sec. 58, Reg. 64

FORM 21 - ATTACHMENT 1

EXPLORATION LICENCE NO. 63/1860

THIS SECTION MUST BE COMPLETED IN FULL FOR ALL EXPLORATION LICENCE APPLICATIONS

LOCALITY: Dundas

BLOCK IDENTIFIER (All three sections must be completed)

| 1:1,000,000 PLAN NAME | PRIMARY NUMBER | GRATICULAR SECTION |
|--------------------------|-------------------|---------------------------|
| ESPERANCE | 240 | wxy |
| ESPERANCE | 311 | z |
| ESPERANCE | 312 | bcdefghijklmnopqrstuvwxyz |
| ESPERANCE | 313 | qv |
| ESPERANCE | 384 | abcdefghijklmnopstu |
| ESPERANCE | 385 | a |
| TOTAL BLOCKS: | | 49 |




Mining Act 1978
Sec. 58; Reg. 64

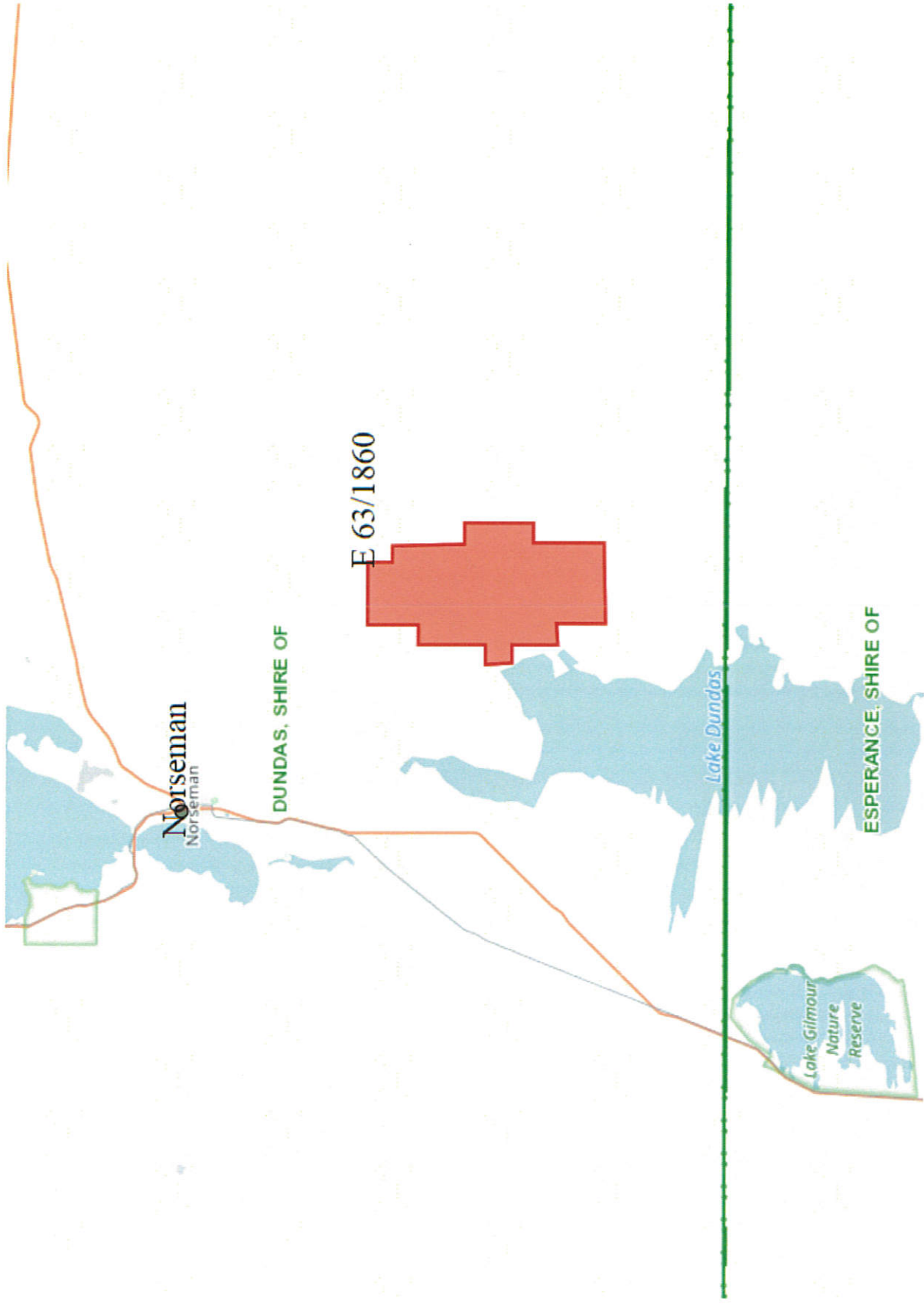
FORM 21 - ATTACHMENT 2
Plan Name(s) - ESPERANCE

Time Officially Received : 29/08/2017 11:51:42
User Id : ex74064

| | | | | | | | | | | | | | |
|------------------------------------|-----|------------------|---|-----------|---|-----|---|--------------|---|-----------|-----------|---|---|
| g | h | j | k | f | g | h | j | k | f | g | h | j | |
| m | n | o | p | l | m | n | o | p | l | m | n | o | |
| r ^s 239 E 63/1795 | t | u | q | r | s | t | u | q | r | s | t | | |
| w | x | y | z | v | w | x | y | z | v | w | x | y | |
| b | c | d | e | a | b | c | d | e | a | b | E 63/1198 | | |
| g | h | j | k | f | g | h | j | k | f | E 63/1085 | | j | |
| m | n | o | p | l | m | n | o | p | l | m | n | o | |
| r | s | t | u | q | r | s | t | u | q | r | s | t | |
| DUNDAS M.F. 53 | | | | ESPERANCE | | | | DUNDAS SHIRE | | | | | |
| w | x | y | z | v | w | x | y | z | v | w | x | y | |
| b | c | d | e | a | b | c | d | e | a | b | c | d | |
| g | h | j | k | f | g | h | j | k | f | g | h | j | |
| m | n | E 63/1804 383 | | p | l | m | n | o | p | l | m | n | o |
| r | s | t | u | q | r | s | t | u | q | r | s | t | |
| w | x | y | z | v | w | x | y | z | v | w | x | y | |
| b | 455 | | d | e | a | b | c | d | e | a | b | c | d |
| E 63/1753 | | 456 | | | | 457 | | | | | | | |
| g | h | j | k | f | g | h | j | k | f | g | h | j | |

MAP SHOWING BLOCKS APPLIED FOR IN
EXPLORATION LICENCE NO. 63/1860

 Graticular Section Applied For



Norseman
Norseman

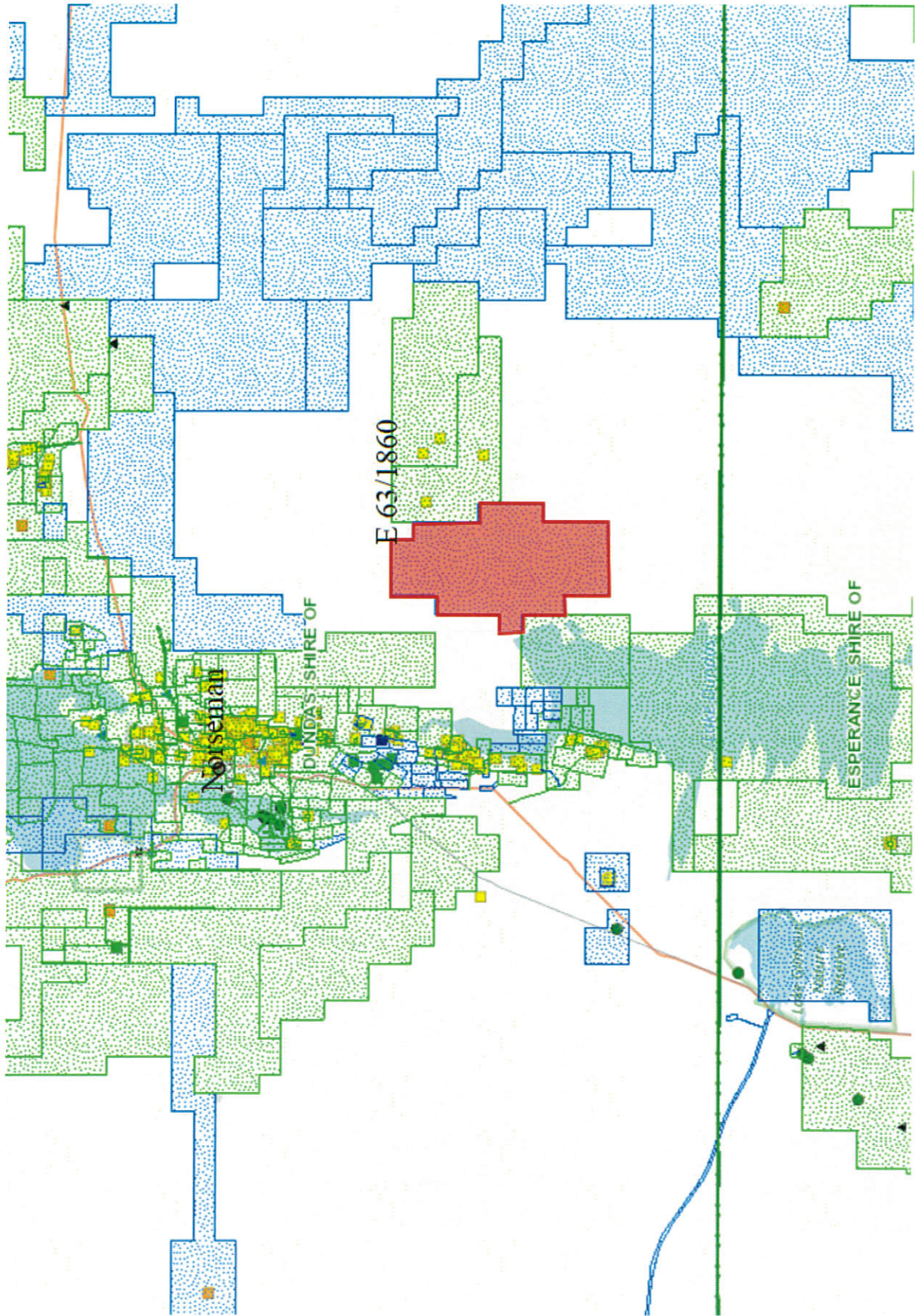
DUNDAS, SHIRE OF

E 63/1860

Lake Dumbos

ESPERANCE, SHIRE OF

Lake Gilmour
Nature
Reserve





10.2.1

Additional Power Station Land Options

Norseman – Additional power station land options analysis and updated advice

July 2017

Horizon Power owns Lot 1755 Roberts St, Norseman, a freehold, industrial Lot. This property was obtained as a potential future power station site, subject to relevant approvals and other statutory requirements.

Lot 1755 is in close proximity to residential properties and may not be suitable for conventional generation due to noise constraints. Several alternate options were considered in 2013 (refer below) and the following provides updated advice for potential alternate power station sites.

All options have various benefits and constraints, refer Table 1. Indicative timeframes cannot be accurately estimated to obtain Lot 232, until preliminary discussions are held to determine the various parties' appetite to enter into negotiations. It should be noted that this Lot is zoned 'Rural' however this is not considered a major impediment to a site lease and development for a power station.

Recommendations

- Undertake noise assessment (modelling) for conventional generation on Lot 1755 to determine compliance to Noise Regs.
- Hold preliminary discussions with key stakeholders to lease/licence portion of Lot 232, as shown indicatively in Blue outline on Figure 1. Key stakeholders:
 - Shire of Dundas – Holder of Management Order over Lot 232
 - Central Norseman Gold Corporation – Holder of Mining Lease, *NOTE: potential to be in Administration which would result in additional complications if required to negotiate with Administrators.*
 - Goldfields Land & Sea Council (acting on behalf of Ngadju People) – Holder of non-exclusive native title rights and interests.

CONTRACT POWER .

Additional Notes:

1. Each of the Lots in Table 1 are within Mining Lease (M63/13) held by Central Norseman Gold Corporation. This tenement is 777.95ha.
2. Development Application may be required depending on Local Government requirements

Previous advice

- Norseman Power Station site - Land investigation 2013
(<http://dm.horizonpower.com.au/otcs/llisapi.dll?func=ll&objaction=overview&objid=2023823>)
- Preliminary Native Title & Heritage Advice_Temp & Permanent Power Station Site Options in Norseman (HP_3772926)
(<http://dm.horizonpower.com.au/otcs/llisapi.dll?func=ll&objaction=overview&objid=1880086>)
- Norseman power station potential sites near mine
(<http://dm.horizonpower.com.au/otcs/llisapi.dll?func=ll&objaction=overview&objid=2086326>)

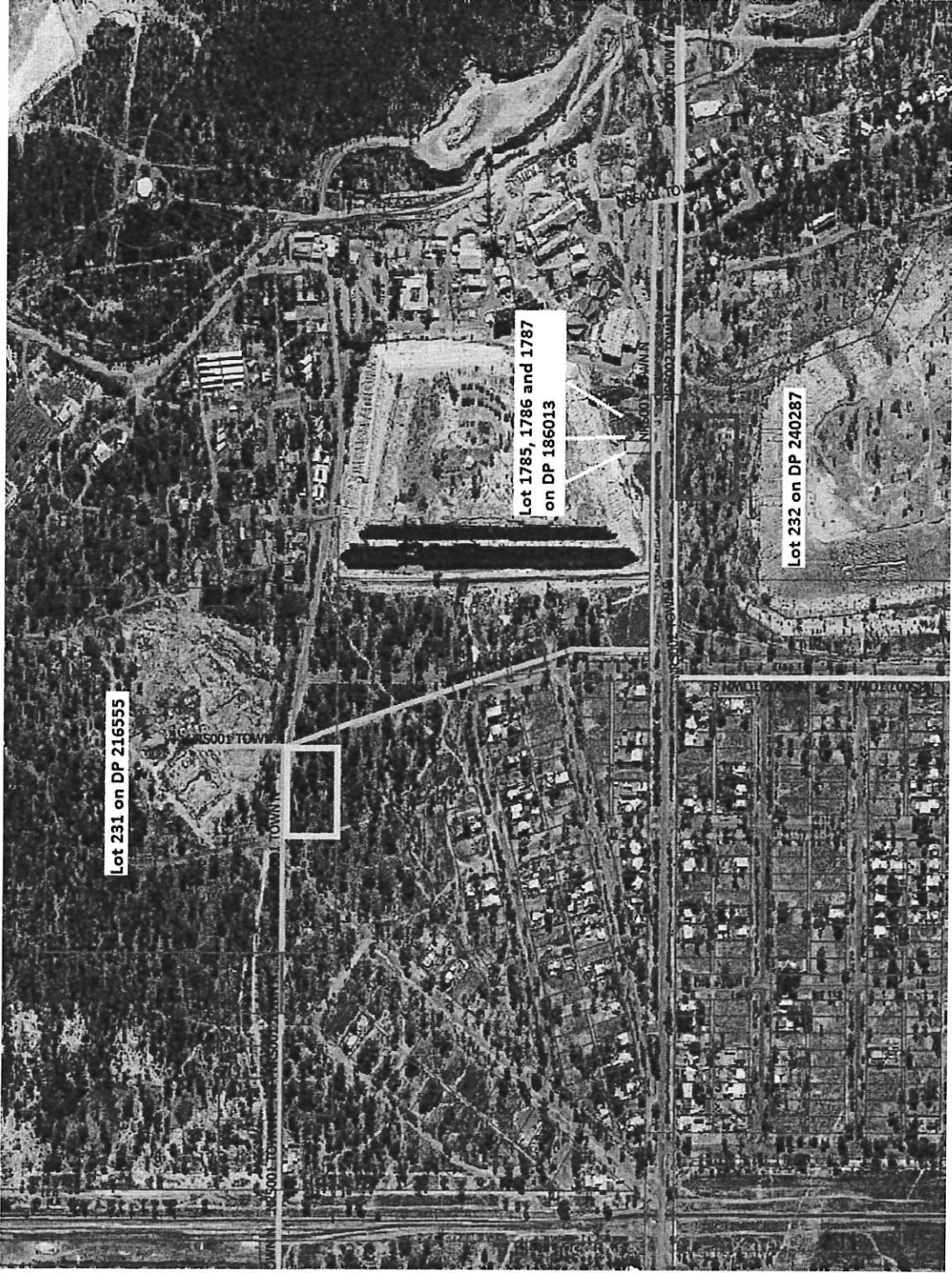


Figure 1 – Potential Power Station Sites

Table 1: Land, Environment, Native Title & Heritage Summary

| Land Details | Zoning | Ownership/Interests | Size (m ²) | Native Title | Heritage | Environment | Notes |
|--|--|--|------------------------|---|---|--|---|
| Lot 231 Battery Road, Norseman Lot 231 on DP 216555 Reserve 10257 | Rural & Industrial (area within yellow outline zoned Industrial) | Crown reserve with a Management Order to the Perth Mint for the purpose of mineral processing (with the power to Lease up to 21 years) Memorial under the Contaminated Sites Act 2003 | 16982 | <ul style="list-style-type: none"> Native title status is unclear, requires legal advice If native title did exist or another claim was lodged over this area, Horizon Power would need to enter into an agreement with the Ngadju People to obtain a lease over this area. If native title did not exist the no agreement is required with the Ngadju People. | <ul style="list-style-type: none"> No sites currently on the registers held by the Department of Aboriginal Affairs. No heritage survey would be required | <ul style="list-style-type: none"> Clearing permit likely to be required | <p>Legal review of tenure and native title status required.</p> <p>Access for fuel deliveries may be constrained.</p> <p>Land tenure for connection to South feeder would need to be considered</p> |
| Lot 1785 on DP186013 | Rural | UCL | 540 | <ul style="list-style-type: none"> Native title status is unclear, requires legal advice If native title did exist or another claim was lodged over this area, Horizon Power would need to | <ul style="list-style-type: none"> No sites currently on the registers held by the Department of Aboriginal Affairs. All three lots appear to be highly | <ul style="list-style-type: none"> Sites highly disturbed, clearing permit not required | Insufficient size and Lots in use |
| Lot 1786 on DP186013 | Rural | UCL | 592 | | | | |
| Lot 1787 on DP186013 | Rural | UCL | 840 | | | | |

| | | | | | | | |
|---|--------------|--|--------------|---|---|---|-----------------------------------|
| <p>Lot 232 on DP240287 Reserve 8322</p> | <p>Rural</p> | <p>Crown Reserve for the purpose of a Common, without Management Order</p> | <p>13736</p> | <p>enter into an agreement with the Ngadju People to obtain a lease over this area.</p> <ul style="list-style-type: none"> If native title did not exist the no agreement is required with the Ngadju People. | <p>disturbed.</p> <ul style="list-style-type: none"> No heritage survey would be required | | |
| | | | | <ul style="list-style-type: none"> Non-exclusive native title rights and interests have been determined to exist by the Ngadju People. Horizon Power would need to enter into an agreement with the Ngadju People to obtain a lease over this area. | <ul style="list-style-type: none"> A heritage survey would be required for works in this area. | <ul style="list-style-type: none"> Clearing permit likely to be required | <p>Close to two town feeders.</p> |



Figure 1 – Potential Power Station Sites

Landgate LAND ENQUIRY

My Reference Master Request No. **64483189**

Change My Reference Close Window
Logged on as: SONYA ELLISON

General Enquiry Details [1200L]

Page Options Order Options Enquiry Options Back

Certificate of Title LR3015-81
TIP Information REGISTER IS NOT MARKED OUT OF FILE

Document Number L359708
Document Type Application Affecting Ownership
Date of Execution 29/08/2010
Consideration \$ 0

Purchasers Caveat No Purchasers Caveat Recorded
Other Interests No Other Interests

L 231 BATTERY RD STATE OF WA
Street Address NORSEMAN 6443
Proprietor(s) Lot: 231 On Plan 216555
Parcel Identifier

This product is for information purposes only. A search of the original documentation is required for all legal purposes
Western Australian Land Information Authority (Landgate)

[Add To Order](#)

General Enquiry Details (1200L_1)

Change My Reference Close Window
Logged on as: SONYA ELLISON
Page Options Order Options Enquiry Options Back

Certificate of Title LR3015-518
REGISTER IS NOT MARKED OUT OF FILE
TIP Information
Purchasers Caveat No Purchasers Caveat Recorded
Other Interests No Other Interests

Document Number L407547
Document Type Application Affecting Ownership
Date of Execution 19/08/2010
Consideration \$ 0

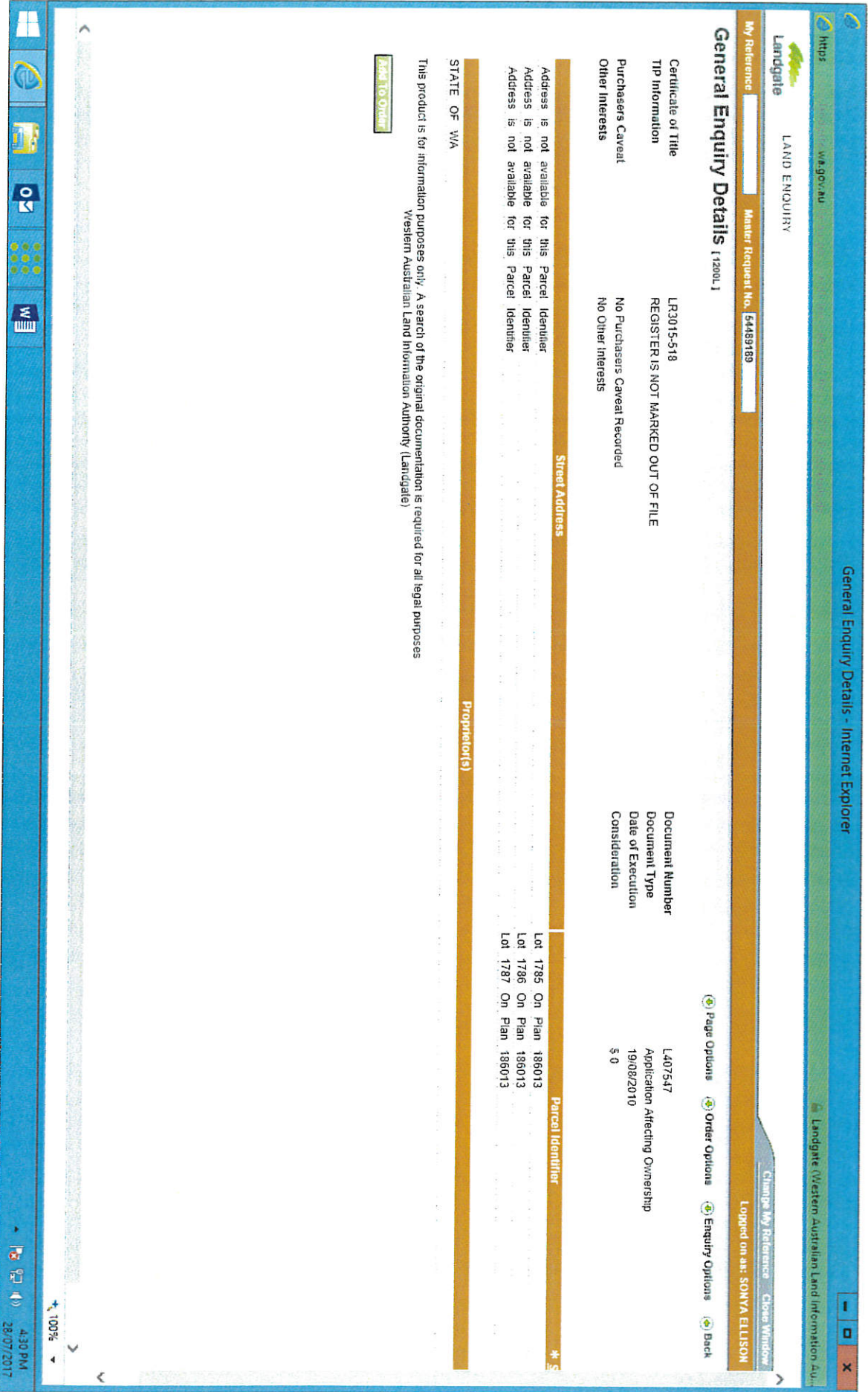
Address is not available for this Parcel Identifier
Address is not available for this Parcel Identifier
Address is not available for this Parcel Identifier

Lot 1785 On Plan 186013
Lot 1786 On Plan 186013
Lot 1787 On Plan 186013

STATE OF WA

This product is for information purposes only. A search of the original documentation is required for all legal purposes
Western Australian Land Information Authority (Landgate)

[Back To Query](#)



Landgate LAND ENQUIRY

My Reference Master Request No. 54489189

General Enquiry Details [1200.1]

Change My Reference Close Window
Logged on as: SONYA ELLISON
Page Options Order Options Enquiry Options Back

Certificate of Title LR3127-16
TIP Information REGISTER IS NOT MARKED OUT OF FILE

Purchasers Caveat No Purchasers Caveat Recorded

Other Interests No Other Interests

Document Number H913967
Document Type Application Affecting Ownership
Date of Execution 31/10/2001
Consideration \$ 0

Address is not available for this Parcel Identifier

Street Address

Lot 232 On Plan 240287

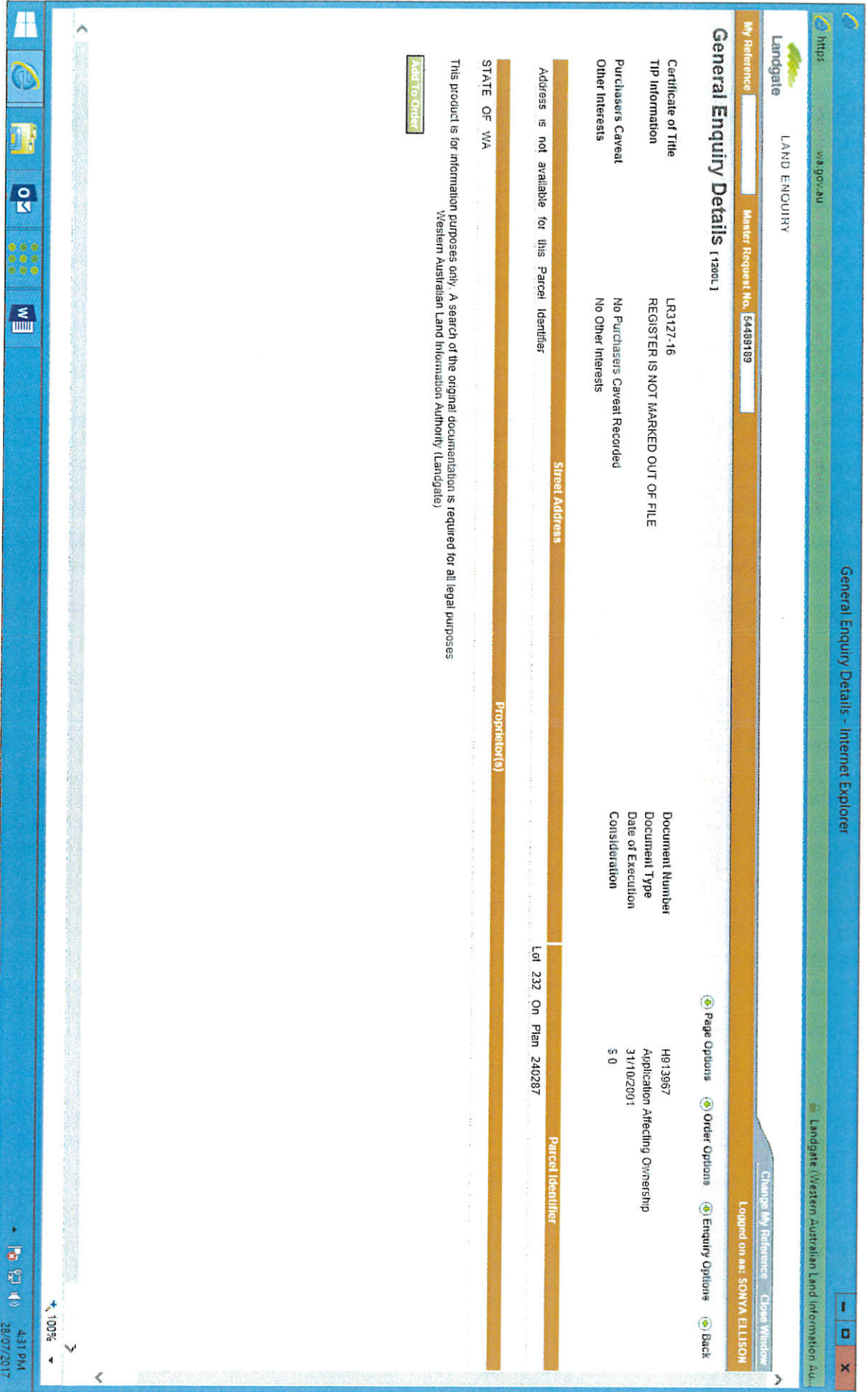
Parcel Identifier

Proprietor(s)

STATE OF WA

This product is for information purposes only. A search of the original documentation is required for all legal purposes
Western Australian Land Information Authority (Landgate)

[Add To Order](#)





10.2.2

Management Order over Reserve 20114

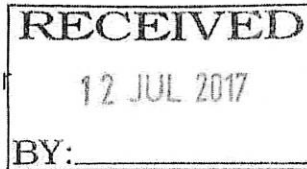


Government of Western Australia
Department of Lands

Regional & Metropolitan Services

Our ref: 02851-1990 Job No 171583
Enquiries: Paula Brennan
Ph.: (08) 6552 4581
Email: PaulaJayne.Brennan@lands.wa.gov.au

The Chief Executive Officer
PO Box 163
NORSEMAN WA 6443



Dear Sir/Madam

With reference to Reserve 20114 (Water Tank), Lot 189 – In the Shire of Dundas

Reserve 20114 Lot 189 on DP 152576 on QCLT 3067-113 is currently under a Management Order with the Shire of Esperance, the Reserve is however in the Shire of Dundas.

The Shire of Esperance is currently surrendering the Management Order over this Reserve. Dept. of Planning, Lands and Heritage (DPLH) are asking if the Shire of Dundas (Shire) would be interested in taking a Management Order over the Reserve (20114).

Yours Faithfully

**Paula Brennan
A/State Land Officer
Case Management
Goldfields Esperance Wheatbelt**

6 July 2017



Google

Image Landsat / Copernicus
Image ©2017 CNES / Airbus
©2017 Google
Image ©2017 CNES / Airbus

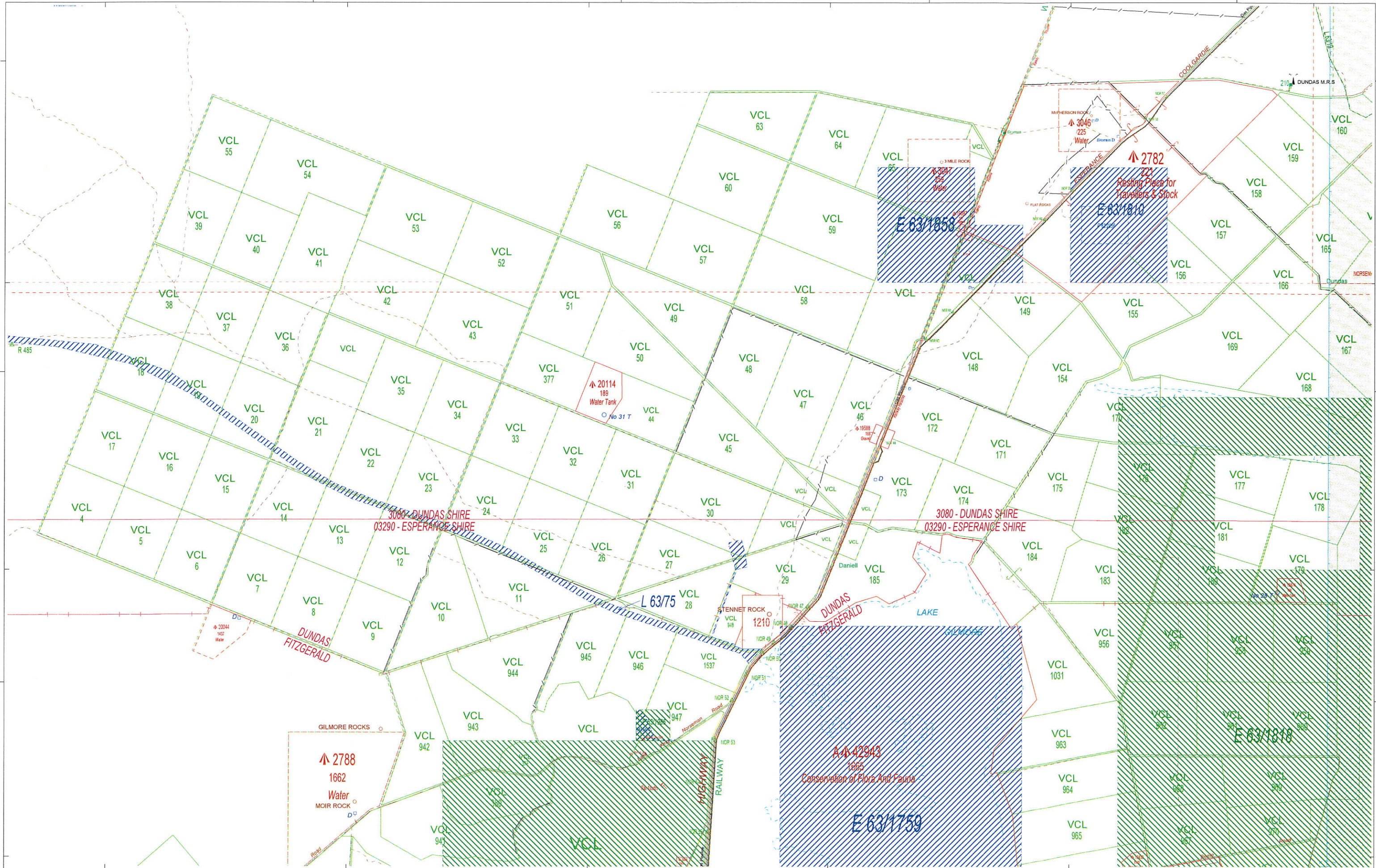
Imagery Date: 11/19/2015 32°93'37.74" S 121°28'01.31" E elev 259 m eye alt

350000mE

360000mE

370000mE

380000mE



121°20' 121°25' 121°30' 121°35' 121°40' 121°45'



10.3.1

Activities on Thoroughfares and Public Places Trading Local Law 2016 Amendment

LOCAL GOVERNMENT ACT 1995

Shire of Dundas

Shire of Dundas Activities on Thoroughfares and Public Places and Trading Amendment Local Law 2017

Under the powers conferred by the *Local Government Act 1995* and under all other powers enabling it, the Council of the Shire of Dundas resolved on the (insert date) to make the following local law.

PART 1 – PRELIMINARY

1. Title

This local Law may be cited as the *Shire of Dundas Activities on Thoroughfares and Public Places and Trading Amendment Local Law 2017*

2 Commencement

This local law comes into operation 14 days after its publication in the *Government Gazette*

3 Principal local law amended

This local law amends the *Shire of Dundas Activities on Thoroughfares and Public Places and Trading Amendment Local Law 2016* as published in the *Government Gazette* on 29 September 2016

4 Clause 6.8 amended

In clause 6.8(2)

- (a) delete paragraph (a); and
- (b) renumber paragraph (b) to paragraph (e)

Dated: 15th August 2017

The Common Seal of the Shire of Dundas was affixed by authority of a resolution of the Council in the presence of

JACQUELINE BEST, Shire President.
GIHAN KOHOBANGE, Acting Chief Executive Officer.



10.4.4

Officers Reports

REPORT TO COUNCIL

ORDINARY MEETING TUESDAY 15th August 2017

AREA: Works Department

OFFICER: Jon Fry

Period of Reporting: 20th July 2017-12th August 2017

National Tree Day

The Shire was once again pleased to be able to join with Norseman District High School working together to beautify our town; even the little ones from the Playgroup came along to help.

The planting day was held on July 28th to coincide with what is previously known as Arbour Day. Students braved the windy weather to join over 3000 preschool, kindergartens, primary and high schools across Australia celebrating the national environmental event.

Held at the RV free 24 hour stopover site young trees were planted along the dam fence line and throughout the site. Shire gardener Fenn Martin demonstrated for children how to correctly prepare the hole for the seedling to grow strong and then they were keen to get their hands dirty! The children learnt about soil preparation, feeding young plants, root development and how to care for the trees as they grew. Fenn also talked about the importance of trees in the environment and the children were keen to share their lessons they had learnt in the classroom about how trees keep us and the environment healthy. Well done to Fenn and Pania who worked together to ensure that the kids could have another great outdoor activity.



It was also good to see the Kindergarten, Pre-primary and Year One class expand upon the activity by doing a variety of lessons in the classroom about the trees and submitting their work to the Norseman Today Newspaper for publishing. Thank you to their Teacher Mrs Goode for all her effort.

Aerodrome report

Progress is continuing to improve with the development of the new airstrip, mainly due to the assistance we are getting from WML engineering consultants in Kalgoorlie, estimated programme now

- Start delivery of crushed material <75mm
- Complete sub-base end of October
- Complete base coarse <25mm end of November
- Aggregate to arrive by end of December

So sealing should be done early in the new year.

A footpath report was presented to Council in August 2016, (see below) since then we have had some customer requests/complaints to repair some footpaths. One in particular was the Eastern side of Roberts St from the Visitors Centre going north. On inspection it was improbable to repair the path so it was removed. Pedestrians still have a concrete footpath on the Western Side which is in very good condition.

A more detailed report has been prepared listing all the asphalt footpaths that have potential tripping hazards, and if it is severe enough remove them. Most of the footpaths appear to have very little use, whether this is because they are not satisfactory or the lack of population and the trend to use cars more is the reason, I suspect the latter. Once we remove the footpaths with potential tripping hazards we are left with manageable quantity of repairs or replacements (immediately below)

| Roberts St | Side | Material | Length | Treatment | Cost |
|----------------------|-------|----------|--------|-------------------|--------------------|
| Eyre Hwy-Mclvor | West | Asphalt | 383 | Replace with Conc | \$57,000.00 |
| Prinsep | | | | | |
| Talbot-Alsopp | West | Asphalt | 169 | Replace with Conc | \$25,350.00 |
| Talbot-Alsopp | | | | | |
| Brockman-Simon | North | Conc | 155 | Repair | \$ 2,500.00 |
| | | | | Total | \$84,850.00 |

Footpath Report (August 2016)

I did a desk top study on the lengths and types of footpaths in Norseman using data from Roman11. I then went into the field to assess the condition of the footpaths. Generally speaking the concrete and paved footpaths are in good condition, some cracking in the concrete footpaths but only minor. The asphalt footpaths are all in a poor state with a very limited life, to assess the footpaths on a priority of replacement would be preferable on a needs basis as the condition of them is hard to differentiate. The shire at present has a total of 23,015m of footpaths which 15,426m are of asphalt construction and in need of repair, the asphalt is showing signs of cracking, disturbances due to tree roots and edge break, the material is extremely fragile and needs replacing. Quite a lot of the footpaths are in a condition where litigation could become an issue. To replace all the asphalt footpaths would cost in the vicinity of \$2.5 million.

There are several ways of reducing costs and these can be achieved by reducing the number of footpaths by only having them on one side on low traffic areas (quite common on new sub-divisions), not having them in low traffic areas or removing the asphalt and replacing with gravel. The other alternative is to inject more money per budget into footpath construction, \$100,000.00/year would take 25 years to complete the replacement of the asphalt footpaths by this time the state of the asphalt would be unacceptable.

A Summary of all the footpaths with tripping hazards is listed over the page

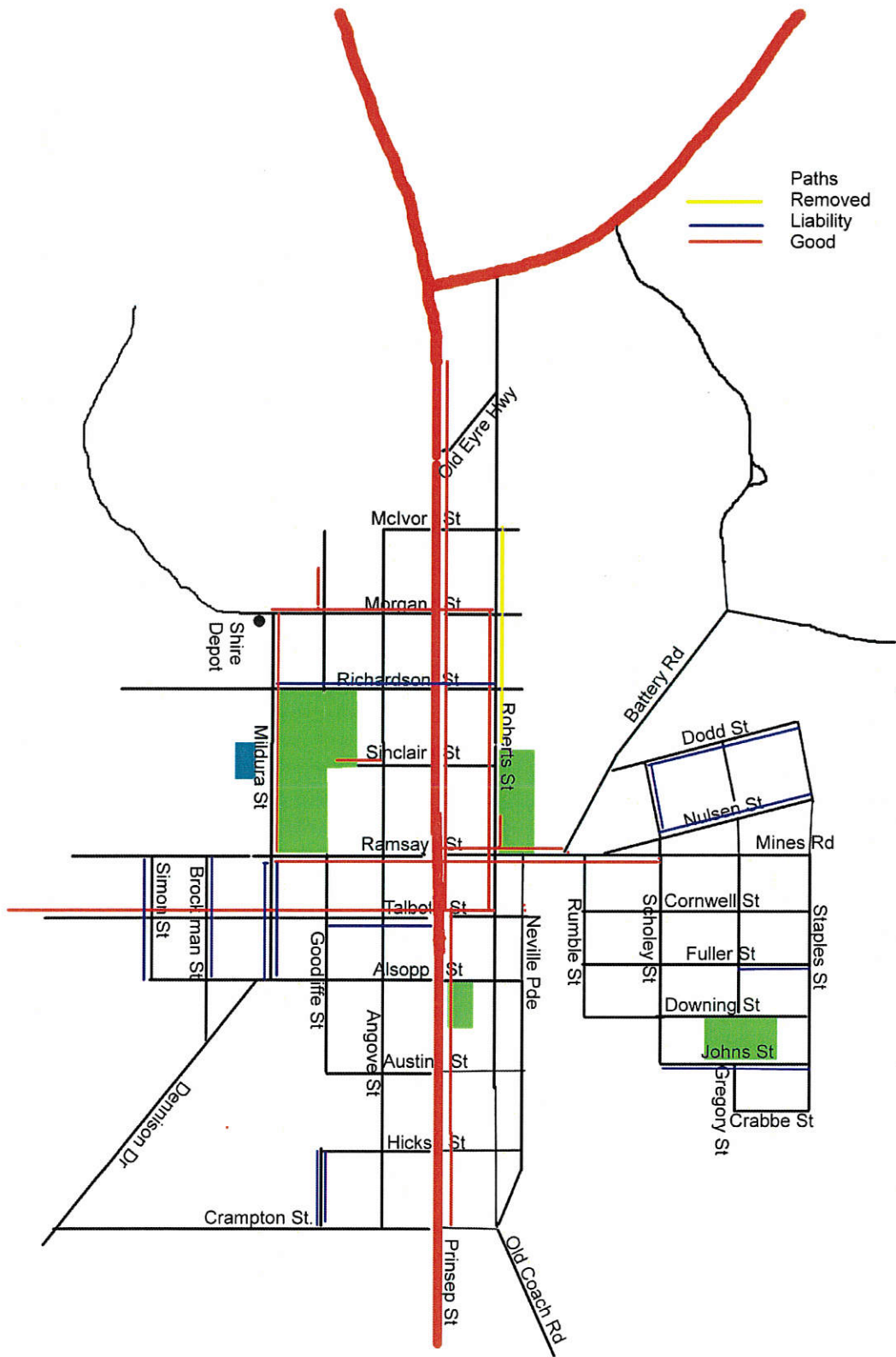
| Street | Side | Material | Condition | Length | Tripping | Best option |
|---------------------|-------|----------|------------------|--------|----------|-------------------|
| Nulsen Rd | | | | | | |
| Battery-Staples | North | Asphalt | Major Cracking | 220 | Yes | Remove |
| Dodd St | | | | | | |
| Schooley-Gregory | South | Asphalt | Major Cracking | 212 | Yes | Remove |
| Gregory-Staples | South | Asphalt | Major Cracking | 209 | Yes | Remove |
| Fuller St | | | | | | |
| Gregory-Staples | South | Asphalt | Major Cracking | 218 | Yes | Remove |
| John St | | | | | | |
| Schooley-Park | North | Asphalt | Major Cracking | 218 | Yes | Remove |
| Schooley-Staples | South | Asphalt | Major Cracking | 202 | Yes | Remove |
| Talbot St | | | | | | |
| Prinsep-Angove | South | Asphalt | Major Cracking | 134 | Yes | Remove |
| Angove-Goodliffe | South | Asphalt | Major Cracking | 146 | Yes | Remove |
| Brockman-Simon | North | Conc | Brocken Concrete | 155 | Yes | Repair |
| Richardson | | | | | | |
| Roberts-Prinsep | North | Asphalt | Major Cracking | 128 | Yes | Remove |
| Prinsep-Angove | North | Asphalt | Major Cracking | 130 | Yes | Remove |
| Angove-Goodliffe | North | Asphalt | Major Cracking | 148 | Yes | Remove |
| Goodliffe-Mildura | North | Asphalt | Major Cracking | 130 | Yes | Remove |
| Mildura St | | | | | | |
| Ramsay-Talbot | East | Asphalt | Major Cracking | 164 | Yes | Remove |
| | West | Asphalt | Major Cracking | 164 | Yes | Remove |
| Talbot-Alsopp | East | Asphalt | Minor Cracking | 182 | Yes | Remove |
| | West | Asphalt | Minor Cracking | 182 | Yes | Remove |
| Brockman St | | | | | | |
| Ramsay-Talbot | East | Asphalt | Major Cracking | 143 | Yes | Remove |
| Talbot-Alsopp | East | Asphalt | Major Cracking | 183 | Yes | Remove |
| Simon St | | | | | | |
| Ramsay-Talbot | East | Asphalt | Major Cracking | 151 | Yes | Remove |
| Talbot-Alsopp | East | Asphalt | Major Cracking | 161 | Yes | Remove |
| Goodliffe St | | | | | | |
| Ramsay-Talbot | East | Asphalt | Major Cracks | 147 | Yes | Remove |
| Hicks-Crampton | East | Asphalt | Major Cracks | 170 | Yes | Remove |
| | West | Asphalt | Major Cracks | 212 | Yes | Remove |
| Roberts St | | | | | | |
| Eyre Hwy-Mclvor | West | Asphalt | Major Cracks | 169 | Yes | Replace with Conc |
| Prinsep | | | | | | |
| Talbot-Alsopp | West | Asphalt | Major Cracks | 169 | Yes | Replace with Conc |

The most important issue at the moment is removing any tripping hazards to prevent any litigation issues, it will mainly involve our own plant and labour so it is not a budget item as far as capital costs are concerned. There might be some costs as far as lowering services (mainly Telstra) but this is an unknown. The next plan would be to replace the paths that are considered the most needed, but reducing the streets to only having one footpath, most probably on the side with street lights (some exceptions)

Moving forward with the new plan.

Public consultation would be essential, with the possibility of a large map being on display in the Admin foyer with plans of how the project will unfold. Then notify the ratepayers of the plan, which would generally be:

- Removal of footpaths that have a tripping hazard, these would immediately be replaced with a crusher dust surface
- Then progressively the crusher dust footpaths would be replaced with concrete ones, this would follow our ten year plan in our long term financial plan.



Norseman WA

**REPORT TO COUNCIL
COUNCIL ORDINARY MEETING TUESDAY 15TH August 2017**

AREA: COMMUNITY DEVELOPMENT
Period of Reporting: July-August 2017

OFFICER: Pania Turner

Building Better Regions Fund/ Grant

Congratulations to the Shire of Dundas and the Norseman community for being one of the 110 projects out of over 500 applications, a third more than they were expecting, to be successful in obtaining \$449,738 funding.

The success of the application is another testament from state, regional and now federal government to the viability and benefits that the project will bring to the Norseman community and to the region. All the business cases presented to the differing funding bodies were required to address community interests and have strong local community outcomes and benefits.

Back to Norseman Week

As reported in the Work's Managers Report another great Shire and school planting day was held on July 28th. On that same note it is very pleasing to see the school really keen to be involved in a variety of community activities and it demonstrates the power of positive school and community partnerships.

During the second week of August the school has been hosting the Back to Norseman Community Week. Principal Garry Walker along with his staff have been getting the students out and about into the town of Norseman and inviting community into the school. Activities have involved the previous two mentioned road safety and tree planting, a visit and performance at the hospital, students have also been learning about the history of Norseman visiting the Norseman Museum and about the cultural heritage of Ngadju with NAIDOC activities supported by the Ngadju, Ngadju Rangers and the Shire.

Typically such activities are a collection of small events however they contribute to the greater goal of community wellbeing, connection and belonging across all ages.

Big Trucks Little People Norseman Road Safety Activity

On Wednesday 9th August the Shire in partnership with MLG, Westgold, Norseman District High School, Norseman Police and WALGA RoadWise ran the Big Trucks Little People Norseman Road Safety Activity. Held on Prinsep Street in front of the Community Health and Norseman Playgroup complex the activity was well attended with approximately 80 students benefiting from the day.

The students arrived in class groups throughout the day and had an information session with Westgold and the MLG Oz truck drivers going through the different features of the triple-combination MLG truck and the different aspects of driving such a large vehicle. Constable Rob Duffey then spoke with students about what it means to be safe on the roads, especially when considering large trucks. He also spoke about road safety being everyone's responsibility, drivers and pedestrians, young and old.

After the information sessions students were able to explore the truck with all students having a sit in the cab and driver's seat. Comments from students were:

- "It is so high up there!"
- "I can't see my teacher, she's too little." (The teacher was standing at the front passenger side of the truck)
- "My favourite thing is the big load horn! & "I love all of it!"
- "You got to be safe and stand right back here when you want to cross the road." "Why do we need to stand right back there away from the curb," asked the teacher. "Because the truck is long and it is swingy at the back," the young student responded while moving their arm like a snake.

Of course there were many more comments from the children but just from these few we can see that they are already more aware of the being road wise when they think about the big trucks travelling through their community.

To further support the activity and to ensure that road safety is a continual conversation in classrooms the Shire will be purchasing (sponsored by the WALGA Road Safety Grant) a SDERA Smarts Steps Kit: *A Road Safety Education Kit for Schools and Community Agencies* which contains a number of resources suitable for Kindergarten (even playgroup) to Year Six. We will also purchase the Challenges and Choices Bundle Road Pack which is a road safety resource for high school. Each student also received a gift bag.

Acknowledgement and thanks must be given to Kathryn Forrest from Westgold Group, the drivers from MLG OZ Steve Mercer, *Griffo* and Tim, also Constable Rob Duffe and Ian Connel with the Ambulance for their generosity of time and support in sharing such an important safety message with the children of our community.



Colour of the Woodlands Mural and Town Upgrade

The Woodlands Mural Gum Leaves have now been ordered for the finishing elements to the Colours of the Woodlands. There are still a few minor paint details to be completed with weather the main hindrance to the painting.

The Norseman Historical Society have confirmed that they are keen to partner in the Town Heritage Images project and will assign interested committee members to work alongside the Shire in selecting suitable imagery for the project. The committee members will also be doing the research for the *interpretive* signage that will accompany the images. Once the images are selected the next phase will be to approach shop owners where the images are proposed to be displayed.

The Norseman Historical Society continues to work hard to protect, preserve and share the colourful history of Dundas. They are a dedicated group of volunteers who work quietly in the background providing a wonderful community and visitor resource for our town.

Goldfields Speciality Timber Industry Group Norseman Group

Members of the Goldfields Specialty Timber Industry Group (GSTIG), in conjunction with the Dundas Shire and Norseman Men's Shed, have arranged a Goldfields Specialty Timber and Woodworking Workshop in Norsemen for Tue 29 - Thur 31 August 2017.

A variety of free workshops and demonstrations will be held over the days with community invited to participate and learn. Workshops include:

- Wood turning
- Various carving techniques and tools
- Portable bandsaw operation for sawing logs, slabs and speciality timber
- Speciality and craft uses of Goldfields timbers
- Goldfields timbers wood collection display, timber properties and unique features

- Goldfields timber items and finished products
- Woodlands tour with Ngadju Rangers discussing environment, Eucalypts, Eucalypt identification, local timbers and any other local environment and land management matters.

Eucla Discussions

I have had some feedback regarding Eucla from a recent meeting with a community member.

For Council's information I have included the areas discussed in my report. It is always important to remember that Eucla is an important part of the Dundas Shire unique and vibrant in its own right. The people that work and live along the Eyre Highway must always be considered when we run community programs and initiatives.

Community Hall

It was great to hear that the Eucla community valued the community hall and used the space as a community hub and that they are looking forward to the rebuild of the space and grounds. The Eucla Community Hall is used by families along the Eyre Highway as well as local Eucla residents. The Shire looks forward to working with the community to ensure that a suitable resource is built to replace the hall that was lost.

Telegraph Station and Walk Trail

It is disappointing to hear that once again such an important piece of heritage has been targeted by vandals, in the form of graffiti. Community Development will investigate funding availability to provide some educational/ informative signage for the site with the hopes that it will deter people from degrading our heritage sites.

Also mentioned was the walk trail from the old Eucla Telegraph Station (technically the station master's house). The trail requires bollards placed along the track to clearly identify the route as tourists are becoming lost on it. Funding may also be available to address the marking of the walk trail from the station to the beach.

Eucla- Reid Road

This road was mentioned as requiring attention. As this is not my area I have passed the information to our Works Manager. I did explain that if this is a privately owned road the Shire might be restricted as to what could be done.

Healthy Relationships for Young People

(figures and quotes sourced from Young Deadly and Free Project Presentation, June, 2017)

Community Development attended a healthy relationships for young people workshop held at the Norseman Community Health Centre. A variety of community health services were present including Norseman District High School.

A partnership between Bega Garnbirrigu, Aboriginal Health Council of WA and South Australian Health and Medical Research Institute has seen the Young Free and Deadly Project being promoted in across the region. This program aims to address the sexual health of young Aboriginal people and specifically looks at trying to reduce the occurrence of sexually transmitted infections through information and education in a culturally aware and appropriate manner.

One of the key priorities is to *Empower Parents, Carers and Teachers. Giving parents, carers and teachers tips about how to talk to young people about staying safe and respecting themselves.*

How big is the issue?

- **7 out of 20** young people (15-29 yrs) will have an STI in remote communities
- **1 out of 2** teenage females will have an STI in remote communities



- **100% increase** in HIV rates in Aboriginal and Torres Strait Islander population from 2011-15
- **43% increase** in hepatitis C rates in Aboriginal and Torres Strait Islander population from 2011-15
- **1 out of 4** Aboriginal and Torres Strait Islander people visiting needle and syringe programs reported sharing equipment with other people

Lack of access to health hardware such as condoms and sterile equipment, lack of education, misinformation and myths and an unwillingness or inability to engage in health services are key factors as to why the rates are so high.

The program looks to provide solutions and research clearly shows that providing relationships and sexual health education to young people can actually increase the age of sexual onset, reduce STIs and HIV, reduce unintended pregnancy, change attitudes and social norms and improve self-esteem and self-efficacy. Relationship and sexual education (RSI) should be age-appropriate, culturally relevant, scientifically accurate, realistic and non-judgemental.

The program has a timeline of:

- **July 2017** Present to Ngadju Native Title Aboriginal Corporation.
Website goes live
- **August 2017** Recruit Peer Educators
Train Peer educators
- **September 2017** Support Peer educators to develop and implement work plan

I have obtained a copy of the presentation if Councillors would like more information about the program and how it may be supported in our community.

Youth Report – Council Meeting August 2017

Attendance: 10th June 2017 – 5th August 2017

37 days in this reporting period /478 attended during this period /Average: 12.92/day

Events & Activities:

After school activities: With the cold, wet and windy weather we have had this winter, the youth have been seeking refuge inside the warmth of the Youth Centre. We have been keeping busy playing many indoor activities like: table tennis, foosball, playing card games like UNO, snap, go fish etc, playing Bananagrams (very similar to scrabble but each player creates their own ever changing scrabble game) it's great for getting the kids thinking and putting their vocabulary to great use, using the computers, have been drawing and colouring and relaxing on the couches to watch movies.

Football: Our football season is over for another year. Unfortunately none of our teams advanced into the finals series for this year. Well done to all the boys and girl that competed throughout the year, with each training session and game time you all put in, your skills at the games are getting better every time. Keep it up!

The Kambalda Junior Football Club will be holding the End of Season Presentation Night on Friday 25th August at the Clubrooms in Kambalda, starting at 5pm.

Netball: We still have 2 more games to play and then our girls will be moving through to the finals series. They have come a long way this year playing with girls they have never met before. They certainly have become a team that have a really great chance of taking all the way to the end. The girls were given the opportunity to trail for the Develop a Diamond Regional Academy the other month. Holli advanced through to the next 3 stages and has been selected to represent the Goldfields in the cadets side in Perth from October 6th-8th. Well done and hope you and the team can bring home a win for the Goldfields.



10.4.5

2017/18 Budget (Statutory Format)



**ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

TABLE OF CONTENTS

| | |
|---|---------|
| Statement of Comprehensive Income by Nature or Type | 2 |
| Statement of Comprehensive Income by Program | 3 to 4 |
| Statement of Cash Flows | 5 |
| Rate Setting Statement | 6 |
| Notes to and Forming Part of the Budget | 7 to 32 |

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

| | NOTE | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|---|------|-------------------------|-------------------------|-------------------------|
| Revenue | | | | |
| Rates | 8 | 2,000,000 | 1,907,636 | 1,988,447 |
| Operating grants, subsidies and contributions | | 1,029,776 | 2,750,991 | 1,820,931 |
| Fees and charges | 14 | 232,540 | 282,509 | 254,550 |
| Service charges | 11 | 0 | 0 | 0 |
| Interest earnings | 2(a) | 182,000 | 223,617 | 162,500 |
| Other revenue | 2(a) | 153,985 | 175,689 | 177,144 |
| | | <u>3,598,301</u> | <u>5,340,442</u> | <u>4,403,572</u> |
| Expenses | | | | |
| Employee costs | | (1,887,106) | (1,926,985) | (2,100,933) |
| Materials and contracts | | (1,082,159) | (975,349) | (810,782) |
| Utility charges | | (203,382) | (186,161) | (193,743) |
| Depreciation on non-current assets | 2(a) | (2,092,190) | (2,059,206) | (2,083,913) |
| Interest expenses | 2(a) | (17,300) | (6,775) | (15,750) |
| Insurance expenses | | (158,321) | (158,897) | (110,820) |
| Other expenditure | | (274,898) | (397,391) | (153,130) |
| | | <u>(5,715,356)</u> | <u>(5,710,764)</u> | <u>(5,469,071)</u> |
| | | (2,117,055) | (370,322) | (1,065,499) |
| Non-operating grants, subsidies and contributions | | 2,933,983 | 1,695,959 | 3,115,607 |
| Profit on asset disposals | 6 | 25,063 | 398,756 | 25,183 |
| Loss on asset disposals | 6 | (932) | 0 | (1,161) |
| Loss on revaluation of non current assets | | 0 | 0 | 0 |
| | | <u>0</u> | <u>0</u> | <u>0</u> |
| NET RESULT | | 841,059 | 1,724,393 | 2,074,130 |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | (741,604) | 0 |
| Total other comprehensive income | | <u>0</u> | <u>(741,604)</u> | <u>0</u> |
| TOTAL COMPREHENSIVE INCOME | | 841,059 | 982,789 | 2,074,130 |

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

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

| | NOTE | 2017/18 Budget | 2016/17 Actual | 2016/17 Budget |
|--|------|--------------------|--------------------|--------------------|
| | | \$ | \$ | \$ |
| Revenue (Refer Notes 1,2,8,10 to 14) | | | | |
| Governance | | 41,500 | 57,101 | 44,658 |
| General purpose funding | | 2,754,118 | 3,853,438 | 3,318,933 |
| Law, order, public safety | | 19,500 | 96,727 | 31,750 |
| Education and welfare | | 85,000 | 86,212 | 97,000 |
| Housing | | 17,740 | 19,983 | 18,300 |
| Community amenities | | 159,000 | 193,494 | 144,700 |
| Recreation and culture | | 120,150 | 116,448 | 66,300 |
| Transport | | 214,933 | 667,468 | 454,431 |
| Economic services | | 150,985 | 157,408 | 167,000 |
| Other property and services | | 30,875 | 87,454 | 56,000 |
| | | <u>3,598,301</u> | <u>5,340,442</u> | <u>4,403,572</u> |
| Expenses Excluding Finance Costs Refer Notes 1, 2 & 15) | | | | |
| Governance | | (647,223) | (679,806) | (657,368) |
| General purpose funding | | (374,556) | (554,770) | (306,857) |
| Law, order, public safety | | (138,292) | (180,734) | (116,748) |
| Health | | (148,585) | (137,237) | (153,224) |
| Education and welfare | | (233,470) | (207,141) | (229,511) |
| Housing | | (85,419) | (75,846) | (76,603) |
| Community amenities | | (588,170) | (495,916) | (510,008) |
| Recreation and culture | | (1,193,101) | (1,039,841) | (1,122,217) |
| Transport | | (1,903,614) | (1,831,650) | (1,884,440) |
| Economic services | | (380,218) | (336,786) | (381,436) |
| Other property and services | | (5,408) | (164,262) | (14,908) |
| | | <u>(5,698,056)</u> | <u>(5,703,989)</u> | <u>(5,453,320)</u> |
| Finance Costs (Refer Notes 2 & 9) | | | | |
| Governance | | 0 | 0 | 0 |
| General purpose funding | | 0 | 0 | 0 |
| Law, order, public safety | | 0 | 0 | 0 |
| Health | | (17,300) | (6,775) | (11,250) |
| Education and welfare | | 0 | 0 | 0 |
| Housing | | 0 | 0 | 0 |
| Community amenities | | 0 | 0 | 0 |
| Recreation and culture | | 0 | 0 | 0 |
| Transport | | 0 | 0 | 0 |
| Economic services | | 0 | 0 | (4,500) |
| | | <u>(17,300)</u> | <u>(6,775)</u> | <u>(15,750)</u> |
| Non-operating Grants, Subsidies and Contributions | | | | |
| Law, order, public safety | | 0 | 92,000 | 90,000 |
| Health | | 0 | 0 | 0 |
| Education and welfare | | 0 | 0 | 0 |
| Recreation and culture | | 98,000 | 130,000 | 345,000 |
| Transport | | 1,835,983 | 1,473,959 | 2,380,607 |
| | | <u>2,933,983</u> | <u>1,695,959</u> | <u>3,115,607</u> |

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

| | NOTE | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| Profit/(Loss) On | | | | |
| Disposal Of Assets (Refer Note 6) | | | | |
| Housing | | 0 | 0 | 0 |
| Transport | | 24,131 | 10,486 | 4,181 |
| Other property and services | | 0 | 0 | 0 |
| | | <u>24,131</u> | <u>398,756</u> | <u>24,021</u> |
| Loss on | | | | |
| Revaluation Of Non Current Assets | | | | |
| Transport | | 0 | 0 | 0 |
| | | <u>0</u> | <u>0</u> | <u>0</u> |
| NET RESULT | | 841,059 | 1,724,393 | 2,074,130 |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | (741,604) | 0 |
| Total other comprehensive income | | <u>0</u> | <u>(741,604)</u> | <u>0</u> |
| TOTAL COMPREHENSIVE INCOME | | <u>841,059</u> | <u>982,789</u> | <u>2,074,130</u> |

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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 2018**

| | NOTE | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 2,325,000 | 1,848,096 | 1,988,447 |
| Operating grants, subsidies and contributions | | 1,029,776 | 2,700,558 | 1,820,931 |
| Fees and charges | | 232,540 | 282,509 | 254,550 |
| Service charges | | 0 | 0 | 0 |
| Interest earnings | | 182,000 | 223,617 | 162,500 |
| Goods and services tax | | 0 | (1,039) | 0 |
| Other revenue | | 153,985 | 175,689 | 177,144 |
| | | <u>3,923,301</u> | <u>5,229,430</u> | <u>4,403,572</u> |
| Payments | | | | |
| Employee costs | | (1,887,106) | (1,819,267) | (2,100,933) |
| Materials and contracts | | (1,221,985) | (952,069) | (810,782) |
| Utility charges | | (203,382) | (186,161) | (193,743) |
| Interest expenses | | (17,300) | (6,775) | (15,750) |
| Insurance expenses | | (158,321) | (158,897) | (110,820) |
| Goods and services tax | | 0 | 0 | 0 |
| Other expenditure | | (274,898) | (397,391) | (153,130) |
| | | <u>(3,762,992)</u> | <u>(3,520,560)</u> | <u>(3,385,158)</u> |
| Net cash provided by (used in) operating activities | 3(b) | <u>160,309</u> | <u>1,708,870</u> | <u>1,018,414</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for development of land held for resale | 5 | 0 | 0 | 0 |
| Payments for purchase of property, plant & equipment | 5 | (1,931,000) | (1,231,469) | (2,020,300) |
| Payments for construction of infrastructure | 5 | (3,838,673) | (2,197,353) | (5,076,377) |
| Non-operating grants, subsidies and contributions used for the development of assets | | 2,933,983 | 1,695,959 | 3,115,607 |
| Proceeds from sale of plant & equipment | 6 | 40,000 | 601,709 | 74,500 |
| Net cash provided by (used in) investing activities | | <u>(2,795,690)</u> | <u>(1,131,155)</u> | <u>(3,906,570)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of debentures | 7 | (44,762) | (21,933) | (52,500) |
| Advances to community groups | | 0 | 0 | 0 |
| Proceeds from self supporting loans | | 0 | 0 | 0 |
| Proceeds from new debentures | 7 | 0 | 500,000 | 650,000 |
| Net cash provided by (used in) financing activities | | <u>(44,762)</u> | <u>478,067</u> | <u>597,500</u> |
| Net increase (decrease) in cash held | | (2,680,143) | 1,055,782 | (2,290,656) |
| Cash at beginning of year | | <u>7,574,961</u> | <u>6,519,179</u> | <u>6,519,179</u> |
| Cash and cash equivalents at the end of the year | 3(a) | <u><u>4,894,818</u></u> | <u><u>7,574,961</u></u> | <u><u>4,228,523</u></u> |

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

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

| | NOTE | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| Net current assets at start of financial year - surplus/(deficit) | 4 | 1,094,666 | 227,926 | 240,655 |
| Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions) | 1,2 | | | |
| Governance | | 41,500 | 445,371 | 65,659 |
| General purpose funding | | 754,118 | 1,945,804 | 1,330,486 |
| Law, order, public safety | | 19,500 | 96,727 | 31,750 |
| Health | | 4,500 | 4,709 | 4,500 |
| Education and welfare | | 85,000 | 86,212 | 97,000 |
| Housing | | 17,740 | 19,983 | 18,300 |
| Community amenities | | 159,000 | 193,494 | 144,700 |
| Recreation and culture | | 120,150 | 116,448 | 66,300 |
| Transport | | 239,996 | 677,954 | 458,612 |
| Economic services | | 150,985 | 157,408 | 167,000 |
| Other property and services | | 30,875 | 87,454 | 56,000 |
| | | <u>1,623,364</u> | <u>3,831,564</u> | <u>2,440,307</u> |
| Expenditure from operating activities | 1,2 | | | |
| Governance | | (647,223) | (679,806) | (658,529) |
| General purpose funding | | (374,556) | (554,770) | (306,857) |
| Law, order, public safety | | (138,292) | (180,734) | (116,748) |
| Health | | (165,885) | (144,012) | (164,474) |
| Education and welfare | | (233,470) | (207,141) | (229,511) |
| Housing | | (85,419) | (75,846) | (76,603) |
| Community amenities | | (588,170) | (495,916) | (510,008) |
| Recreation and culture | | (1,193,101) | (1,039,841) | (1,122,217) |
| Transport | | (1,904,547) | (1,831,650) | (1,884,440) |
| Economic services | | (380,218) | (336,786) | (385,936) |
| Other property and services | | (5,408) | (164,262) | (14,908) |
| | | <u>(5,716,289)</u> | <u>(5,710,764)</u> | <u>(5,470,231)</u> |
| Operating activities excluded from budget | | | | |
| (Profit)/Loss on asset disposals | 6 | (24,130) | (398,756) | (24,022) |
| Movement in Deferred Pensioner Rates/ESL | | 0 | | 0 |
| Movement in Employee Benefit Provisions (Non-Current) | | 0 | 9,268 | 0 |
| Adjustments for Fixed Assets | | 0 | | 0 |
| Loss on revaluation of non current assets | | 0 | 0 | 0 |
| Depreciation on assets | 2(a) | 2,092,225 | 2,059,170 | 2,083,913 |
| Amount attributable to operating activities | | <u>(930,165)</u> | <u>18,408</u> | <u>(729,378)</u> |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | | 2,933,983 | 1,695,959 | 3,115,608 |
| Purchase land held for resale | 5 | 0 | 0 | 0 |
| Purchase property, plant and equipment | 5 | (1,931,000) | (1,231,469) | (2,020,300) |
| Purchase and construction of infrastructure | 5 | (3,838,707) | (2,197,319) | (5,076,377) |
| Proceeds from disposal of assets | 6 | 40,000 | 601,709 | 74,500 |
| Amount attributable to investing activities | | <u>(2,795,724)</u> | <u>(1,131,120)</u> | <u>(3,906,569)</u> |
| FINANCING ACTIVITIES | | | | |
| Repayment of debentures | 7 | (44,762) | (21,933) | (52,500) |
| Proceeds from new debentures | 7 | 0 | 500,000 | 650,000 |
| Proceeds from self supporting loans | | 0 | 0 | 0 |
| Transfers to cash backed reserves (restricted assets) | 9 | (371,716) | (691,308) | (100,000) |
| Transfers from cash backed reserves (restricted assets) | 9 | 2,142,367 | 512,983 | 2,150,000 |
| Amount attributable to financing activities | | <u>1,725,889</u> | <u>299,742</u> | <u>2,647,500</u> |
| Budgeted deficiency before general rates | | <u>(2,000,000)</u> | <u>(812,970)</u> | <u>(1,988,447)</u> |
| Estimated amount to be raised from general rates | 8 | <u>2,000,000</u> | <u>1,907,636</u> | |
| Net current assets at end of financial year - surplus/(deficit) | 4 | <u>0</u> | <u>1,094,666</u> | <u>(1,988,447)</u> |

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this 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 16 to this budget document.

(b) 2016/17 Actual Balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire obtains control over the assets comprising the contributions.

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

(e) Goods and Services Tax (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.

(f) Superannuation

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

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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 4 - Net Current Assets.

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Land Under Roads

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

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

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

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

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

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

| | |
|--|-----------------|
| Buildings | 30 to 50 years |
| Furniture and Equipment | 4 to 10 years |
| Plant and Equipment | 4 to 15 years |
| Sealed roads and streets | |
| formation | not depreciated |
| pavement | 50 years |
| seal | |
| - bituminous seals | 20 years |
| - asphalt surfaces | 25 years |
| Gravel roads | |
| formation | not depreciated |
| pavement | 50 years |
| gravel sheet | 5 - 10 years |
| Formed roads | |
| formation | not depreciated |
| pavement | 50 years |
| Footpaths - slab | 40 years |
| Sewerage piping | 50 years |
| Airport infrastructure | 40 years |
| Water supply piping & drainage systems | 80 years |
| Other infrastructure | 20 - 50 years |

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

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

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

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

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

Cost approach

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

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

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

(i) Financial assets at fair value through profit and loss

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) 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 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.

(o) 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.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) Provisions

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

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

(r) Leases

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

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

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

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

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

(s) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

| | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| 2. REVENUES AND EXPENSES | | | |
| (a) Net Result | | | |
| The net result includes: | | | |
| (i) Charging as an expense: | | | |
| Auditors remuneration | | | |
| Audit services | 15,000 | 16,768 | 15,000 |
| Other services | 5,000 | 10,774 | |
| Depreciation By Program | | | |
| Governance | 118,968 | 112,011 | 113,792 |
| General purpose funding | | | |
| Law, order, public safety | 31,367 | 33,917 | 28,266 |
| Health | 13,817 | 15,840 | 13,817 |
| Education and welfare | 16,658 | 13,947 | 16,658 |
| Housing | 27,361 | 28,502 | 27,361 |
| Community amenities | 69,258 | 57,417 | 69,258 |
| Recreation and culture | 171,176 | 185,125 | 171,176 |
| Transport | 1,293,838 | 1,340,215 | 1,293,838 |
| Economic services | 24,959 | 22,714 | 24,959 |
| Other property and services | 324,788 | 249,518 | 324,788 |
| | <u>2,092,190</u> | <u>2,059,206</u> | <u>2,083,913</u> |
| Depreciation By Asset Class | | | |
| Land and buildings | 242,636 | 238,810 | 229,857 |
| Furniture and equipment | 40,281 | 39,646 | 34,545 |
| Plant and equipment | 355,149 | 349,550 | 425,337 |
| Roads | 931,541 | 916,855 | 875,596 |
| Footpaths | 88,725 | 87,326 | 86,855 |
| Drainage | 240,589 | 236,796 | 245,633 |
| Airport | 57,144 | 56,244 | 54,994 |
| Parks and Ovals | 74,201 | 73,031 | 75,757 |
| Other Infrastructure | 61,925 | 60,949 | 55,340 |
| | <u>2,092,190</u> | <u>2,059,206</u> | <u>2,083,913</u> |
| Interest Expenses (Finance Costs) | | | |
| - Debentures (<i>refer note 7(a)</i>) | 17,300 | 6,775 | 15,750 |
| Other | | | |
| | <u>17,300</u> | <u>6,775</u> | <u>15,750</u> |
| (ii) Crediting as revenues: | | | |
| Interest Earnings | | | |
| Investments | | | |
| - Reserve funds | 125,000 | 162,782 | 100,000 |
| - Other funds | 4,000 | 3,521 | 15,000 |
| Other interest revenue (<i>refer note 12</i>) | 53,000 | 57,314 | 47,500 |
| | <u>182,000</u> | <u>223,617</u> | <u>162,500</u> |
| (iii) Other Revenue | | | |
| Reimbursements and recoveries | 153,985 | 175,689 | 177,144 |
| Other | | | |
| | <u>153,985</u> | <u>175,689</u> | <u>177,144</u> |

**SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, the Shire of Dundas 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.

COMMUNITY 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.

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

GOVERNANCE

Objective:

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

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.

GENERAL PURPOSE FUNDING

Objectives:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose funding and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objectives:

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

Activities:

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

HEALTH

Objectives:

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE

Objectives:

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

Activities:

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.

HOUSING

Objectives:

To provide and maintain elderly resident housing.

Activities:

Provision and maintenance of elderly residents housing.

**SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objectives:

To provide services required by the community.

Activities:

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.

RECREATION AND CULTURE

Objectives:

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

Activities:

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.

TRANSPORT

Objectives:

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

Activities:

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.

ECONOMIC SERVICES

Objectives:

To help promote the shire and its economic wellbeing.

Activities:

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.

OTHER PROPERTY & SERVICES

Objectives:

To monitor and control council's overheads operating accounts.

Activities:

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 2018

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) 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:

| | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|---------------------|----------------------------------|----------------------------------|----------------------------------|
| Cash - unrestricted | 381,874 | 1,291,367 | 173,253 |
| Cash - restricted | 4,512,944 | 6,283,594 | 4,055,270 |
| | <u>4,894,818</u> | <u>7,574,961</u> | <u>4,228,523</u> |

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

| | | | |
|--------------------------|------------------|------------------|------------------|
| Leave Reserve | 353,567 | 346,656 | 346,058 |
| Plant Reserve | 773,246 | 758,133 | 756,825 |
| Aerodrome Reserve | 141,795 | 139,024 | 138,784 |
| Unspent Grant Reserve | 113,326 | 1,568,297 | 27,184 |
| IT Reserve | 93,054 | 91,236 | 91,079 |
| Transport Reserve | 1,613,053 | 1,704,082 | 1,598,615 |
| Land Development Reserve | 1,424,902 | 1,676,166 | 1,096,725 |
| | <u>4,512,944</u> | <u>6,283,594</u> | <u>4,055,270</u> |

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

| | | | |
|--|----------------|------------------|------------------|
| Net result | 841,059 | 1,724,393 | 2,074,130 |
| Depreciation | 2,092,190 | 2,059,206 | 2,083,913 |
| (Profit)/loss on sale of asset | (24,131) | (398,756) | (24,022) |
| Loss on revaluation of non current assets | 0 | 0 | 0 |
| (Increase)/decrease in receivables | 325,000 | (111,012) | 0 |
| (Increase)/decrease in inventories | 0 | 0 | 0 |
| Increase/(decrease) in payables | (139,826) | 23,280 | 0 |
| Increase/(decrease) in employee provisions | 0 | 107,718 | 0 |
| Grants/contributions for the development of assets | (2,933,983) | (1,695,959) | (3,115,607) |
| Net Cash from Operating Activities | <u>160,309</u> | <u>1,708,870</u> | <u>1,018,414</u> |

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

| | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| (c) Undrawn Borrowing Facilities | | | |
| Credit Standby Arrangements | | | |
| Bank overdraft limit | | | 0 |
| Bank overdraft at balance date | | | 0 |
| Credit card limit | 12,000 | 12,000 | 12,000 |
| Credit card balance at balance date | | (476) | (2,000) |
| Total Amount of Credit Unused | <u>12,000</u> | <u>11,524</u> | <u>10,000</u> |
| Loan Facilities | | | |
| Loan facilities in use at balance date | <u>433,305</u> | <u>478,067</u> | <u>597,500</u> |
| Unused loan facilities at balance date | <u>0</u> | <u>0</u> | <u>0</u> |

| | Note | 2017/18 Budget \$ | 2016/17 Actual \$ |
|--|------|-------------------------|-------------------------|
|--|------|-------------------------|-------------------------|

4. NET CURRENT ASSETS

Composition of estimated net current assets

CURRENT ASSETS

| | | | |
|----------------------------|------|------------------|------------------|
| Cash - unrestricted | 3(a) | 381,874 | 1,291,367 |
| Cash - restricted reserves | 3(a) | 4,512,944 | 6,283,595 |
| Receivables | | 223,828 | 548,828 |
| Inventories | | 0 | 0 |
| | | <u>5,118,646</u> | <u>8,123,790</u> |

LESS: CURRENT LIABILITIES

| | | | |
|--------------------------|--|------------------|------------------|
| Trade and other payables | | (237,552) | (377,378) |
| Short term borrowings | | 0 | 0 |
| Long term borrowings | | (44,762) | (44,762) |
| Provisions | | (368,152) | (368,152) |
| | | <u>(650,465)</u> | <u>(790,292)</u> |

Unadjusted net current assets

4,468,181 **7,333,498**

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates.

These differences are disclosed as adjustments below.

Adjustments

| | | | |
|--|------|-------------|-------------|
| Less: Cash - restricted reserves | 3(a) | (4,512,943) | (6,283,594) |
| Less: Land held for resale | | 0 | 0 |
| Less: Current loans - clubs / institutions | | 0 | 0 |
| Add: Current portion of debentures | | 44,762 | 44,762 |
| Add: Current liabilities not expected to be cleared at end of year | | 0 | 0 |

| | | | |
|--|--|------------|------------------|
| Adjusted net current assets - surplus/(deficit) | | <u>(0)</u> | <u>1,094,666</u> |
|--|--|------------|------------------|

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

6. DISPOSALS OF ASSETS

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

| | 2017/18 Budget | | | |
|--|----------------------|---------------------|---------------|--------------|
| | Net Book Value \$ | Sale Proceeds \$ | Profit \$ | Loss \$ |
| Transport | | | | |
| Amman Multi Tyred Roller (P235 / A671) | 4,937 | 30,000 | 25,063 | 0 |
| Kubota Excavator (P245 / A713) | 10,932 | 10,000 | 0 | (932) |
| | 15,869 | 40,000 | 25,063 | (932) |

| | 2017/18 Budget | | | |
|--|----------------------|---------------------|---------------|--------------|
| | Net Book Value \$ | Sale Proceeds \$ | Profit \$ | Loss \$ |
| Plant and Equipment | | | | |
| Amman Multi Tyred Roller (P235 / A671) | 4,937 | 30,000 | 25,063 | 0 |
| Kubota Excavator (P245 / A713) | 10,932 | 10,000 | 0 | (932) |
| | 15,869 | 40,000 | 25,063 | (932) |

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

| Particulars | Principal 1-Jul-17 | New Loans | Principal Repayments | | Principal Outstanding | | Interest Repayments | | |
|-----------------------------|-----------------------|--------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|--|
| | | | 2017/18 Budget \$ | 2016/17 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ | |
| Law, order, public safety | | | | | | | | | |
| Health | | | | | | | | | |
| Doctor's House Loan | 478,067 | | 44,762 | 21,933 | 433,305 | 478,067 | 17,300 | 6,775 | |
| Economic services | | | | | | | | | |
| Other property and services | | | | | | | | | |
| | 478,067 | 0 | 44,762 | 21,933 | 433,305 | 478,067 | 17,300 | 6,775 | |

All debenture repayments will be financed by general purpose revenue.

- (b) New Debentures
Not budgeted for any new debenture.
- (c) Unspent Debentures
Not available.
- (d) Overdraft
Not available.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR

| RATE TYPE | Rate in \$ | Number of Properties | Rateable Value \$ | 2017/18 Budgeted Rate Revenue \$ | 2017/18 Budgeted Interim Rates \$ | 2017/18 Budgeted Back Rates \$ | 2017/18 Budgeted Total Revenue \$ | 2016/17 Actual \$ |
|--|-------------------|-----------------------------|--------------------------|---|--|---------------------------------------|--|--------------------------|
| Differential general rate or general rate | | | | | | | | |
| GRV - Townsite | 0.158624 | 530 | 3,242,716 | 514,373 | 0 | 0 | 514,373 | 501,749 |
| GRV - Roadhouses / service Stations | 0.158624 | 9 | 937,860 | 148,767 | 0 | 0 | 148,767 | 172,397 |
| GRV - Mining | 0.234967 | 2 | 383,000 | 89,992 | 0 | 0 | 89,992 | 88,228 |
| UV - Pastoral | 0.050000 | 15 | 708,393 | 35,420 | 0 | 0 | 35,420 | 27,541 |
| UV - Mining Leases | 0.149590 | 133 | 6,059,915 | 906,503 | 0 | 0 | 906,503 | 823,758 |
| UV - Exploration Leases | 0.149590 | 94 | 1,211,119 | 181,171 | 0 | 0 | 181,171 | 165,137 |
| UV - Prospecting Leases | 0.149590 | 52 | 116,628 | 17,446 | 0 | 0 | 17,782 | 8,277 |
| Sub-Totals | | 835 | 12,659,631 | 1,893,672 | 0 | 0 | 1,894,008 | 1,787,087 |
| Minimum payment | Minimum \$ | | | | | | | |
| GRV Townsites | 349 | 145 | 65,571 | 50,605 | 0 | 0 | 50,605 | 49,590 |
| UV - Pastoral | 349 | 5 | 16,143 | 1,745 | 0 | 0 | 1,745 | 2,394 |
| UV - Mining Leases | 349 | 49 | 41,677 | 17,101 | 0 | 0 | 17,101 | 17,442 |
| UV - Exploration Leases | 349 | 59 | 64,665 | 20,591 | 0 | 0 | 20,591 | 16,368 |
| UV - Prospecting Leases | 290 | 55 | 55,752 | 15,950 | 0 | 0 | 15,950 | 23,216 |
| Sub-Totals | | 313 | 243,808 | 105,992 | 0 | 0 | 105,992 | 109,010 |
| Discounts (Note 13) | | | | | | | 0 | 0 |
| Total amount raised from general rates | | | | | | | 2,000,000 | 1,896,097 |
| Specified area rates (Note 10) | | | | | | | 0 | 0 |
| Movement In Excess Rates | | | | | | | 0 | 11,539 |
| Total Rates | | | | | | | 2,000,000 | 1,907,636 |

**SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION - 2017/18 FINANCIAL YEAR (CONTINUED)

All land except 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 above for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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 - Townsite | This rating category applies to properties located within the town site boundaries that are used for singular and multi-dwellings and are zoned Residential under the Town Planning Scheme | The purpose of the levying of rates is to meet Shires budget requirements in each financial year in order to deliver services and community infrastructure. | This rating category applies to properties located within the town site boundaries of the Shire of Dundas. This category is considered by the Council to be the base rate by which all other GRV rated properties are assessed. |
| GRV - Roadhouses / service Stations | This rating category covers the Roadhouses and Service Stations located within the Shire. | The purpose of the levying of rates is to meet Shires budget requirements in each financial year in order to deliver services and community infrastructure. | The rate reflects the cost of providing health inspection services, emergency services and other amenities. Most of these stations are generally located a large distance from the main service centre. However, the Shire has decided to charge the base rate by which properties within the town site are assessed. It is noted that rate levies paid by commercial property owners are generally tax deductible. |
| GRV - Mining | This rating category covers mining leases that have improvements on the land and are located within the Shire boundaries. | The purpose of the levying of rates is to meet Shires budget requirements in each financial year in order to deliver services and community infrastructure. | The rate reflects the cost of servicing mining activity including road infrastructure and other amenities. It is noted that rate levies paid by mining property owners are generally tax deductible |

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8(a). RATING INFORMATION - 2017/18 FINANCIAL YEAR (CONTINUED)

Differential General Rate (Continued)

| Description | Characteristics | Objects | Reasons |
|--|--|---|---|
| UV - Pastoral | This rating category applies to all pastoral leases that have been granted under the repealed Land Act 1933. | The purpose of the levying of rates is to meet Shires budget requirements in each financial year in order to deliver services and community infrastructure. | <p>The proposed rate is comparatively low compared to the mining UV rates due to the following:</p> <ul style="list-style-type: none"> • 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 governance for licences, clearing permits etc • Mining imposes greater damage to the environment with clearing, drilling and mining activities. <p>However, the proposed rate will help the Shire to gradually minimise the large disparity between the Pastoral UV and the Mining UV to ensure fairness across these categories.</p> |
| UV - Mining / Exploration / Prospecting Leases | This rating category covers mining leases located within the Shire of Dundas | The purpose of the levying of rates is to meet Shires budget requirements in each financial year in order to deliver services and community infrastructure. | <p>These rating categories cover mining, exploration and prospecting leases located within the Shire of Dundas.</p> <p>The proposed rate mainly reflects the ongoing costs (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 WASSA state boundary.</p> <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 remain the need to fund the maintenance and renewal requirement of this vital infrastructure asset for the benefit of all users.</p> |

Differential Minimum Payment

| Description | Characteristics | Objects | Reasons |
|--|--|---|---|
| GRV Townsites / UV - Pastoral / UV - Mining Leases / UV - Exploration Leases | A minimum rate of \$349 has been set for all GRV and UV rating categories. | The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. | <p>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.</p> <p>The UV minimums are applied to ensure that the rate burden is distributed equitably between all property owners. Mining, Pastoral, Exploration and Gold Mining Leases fall under this category and the majority are held by large mining companies</p> |
| UV - Prospecting Leases | The Shire does offer a reduced minimum rate for Prospecting Leases | The setting of minimum rates within rating categories is an important method of ensuring that all properties contribute an equitable rate amount. | The Shire imposes a reduced rate for Prospecting to encourage more prospecting leases. |

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

9. CASH BACKED RESERVES

| | 2017/18 Budget | | | 2016/17 Actual | | | 2016/17 Budget | | | | | |
|--------------------------|--------------------|----------------|--------------------|--------------------|--------------------|----------------|--------------------|--------------------|--------------------|----------------|--------------------|--------------------|
| | Opening Balance \$ | Transfer to \$ | Transfer (from) \$ | Closing Balance \$ | Opening Balance \$ | Transfer to \$ | Transfer (from) \$ | Closing Balance \$ | Opening Balance \$ | Transfer to \$ | Transfer (from) \$ | Closing Balance \$ |
| Leave Reserve | 346,656 | 6,911 | | 353,567 | 337,524 | 9,132 | | 346,656 | 337,524 | 8,534 | | 346,058 |
| Plant Reserve | 758,133 | 15,113 | | 773,246 | 738,162 | 19,971 | | 758,133 | 738,162 | 18,663 | | 756,825 |
| Aerodrome Reserve | 139,024 | 2,771 | | 141,795 | 135,362 | 3,662 | | 139,024 | 135,362 | 3,422 | | 138,784 |
| Unspent Grant Reserve | 1,568,297 | 37,396 | (1,492,367) | 113,326 | 1,826,514 | 49,416 | (307,633) | 1,568,297 | 1,826,514 | 670 | (1,800,000) | 27,184 |
| IT Reserve | 91,236 | 1,819 | | 93,054 | 88,833 | 2,403 | | 91,236 | 88,833 | 2,246 | | 91,079 |
| Transport Reserve | 1,704,082 | 33,971 | (125,000) | 1,613,053 | 1,659,193 | 44,889 | | 1,704,082 | 1,659,194 | 39,421 | (100,000) | 1,598,615 |
| Land Development Reserve | 1,676,166 | 273,735 | (525,000) | 1,424,901 | 1,319,681 | 561,835 | (205,350) | 1,676,166 | 1,319,681 | 27,044 | (250,000) | 1,096,725 |
| | 6,283,594 | 371,716 | (2,142,367) | 4,512,943 | 6,105,270 | 691,308 | (512,983) | 6,283,594 | 6,105,270 | 100,000 | (2,150,000) | 4,055,270 |

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

Purpose of the reserve

- Leave Reserve - to be used to fund annual, sick and long service leave requirements and payments to staff.
- Plant Reserve - to be used for the purchase of major plant.
- Aerodrome Reserve - to be used for the construction and/or maintenance of the airstrip at Norseman and Eucla.
- Unspent Grant Reserve - to be used to restrict unspent grants and contributions at the end of the financial year.
- IT Reserve - to be used to fund the replacement of IT Equipment
- Transport Reserve - to be used for the construction, maintenance and resealing of the Shire's transport network
- Land Development Reserve - to be used for building construction and maintenance of Shire infrastructure.

**SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

10. SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR

The Shire does not impose any specified Area Rates.

11. SERVICE CHARGES - 2017/18 FINANCIAL YEAR

The Shire does not impose any Service Charges.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2017/187 FINANCIAL YEAR

| Instalment Options | Date Due | Instalment Plan Admin Charge \$ | Instalment Plan Interest Rate % | Unpaid Rates Interest Rate % |
|---------------------------|-----------------|--|--|---|
| 1st Instalment | 28/08/2017 | 0.0 | 0.00% | 7.50% |
| 2nd Instalment | 3/11/2017 | 10.0 | 5.50% | 7.50% |
| 3rd Instalment | 19/01/2018 | 10.0 | 5.50% | 7.50% |
| 4th Instalment | 6/04/2018 | 10.0 | 5.50% | 7.50% |

| | 2017/18 Budget \$ | 2016/17 Actual \$ |
|--------------------------------------|----------------------------------|----------------------------------|
| Instalment Plan Admin Charge Revenue | 2,000 | 1,883 |
| Instalment Plan Interest Earned | 3,000 | 3,190 |
| Unpaid Rates Interest Earned | 50,000 | 54,124 |
| | 55,000 | 59,197 |

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2017/18 FINANCIAL YEAR**

No discount on rate is offered by the Shire.

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

| 14. FEES & CHARGES REVENUE | 2017/18 Budget \$ | 2016/17 Actual \$ |
|---------------------------------------|----------------------------------|----------------------------------|
| Governance | 15,200 | 16,041 |
| General purpose funding | 4,000 | 4,018 |
| Law, order, public safety | 3,500 | 3,887 |
| Health | 4,500 | 4,709 |
| Education and welfare | 0 | 0 |
| Housing | 17,740 | 19,983 |
| Community amenities | 158,000 | 191,215 |
| Recreation and culture | 7,600 | 10,408 |
| Transport | 0 | 237 |
| Economic services | 22,000 | 24,418 |
| Other property and services | 0 | 7,594 |
| | <u>232,540</u> | <u>282,509</u> |

| 15. ELECTED MEMBERS REMUNERATION | 2017/18 Budget \$ | 2016/17 Actual \$ |
|--|----------------------------------|----------------------------------|
| The following fees, expenses and allowances were paid to council members and/or the Mayor/President. | | |
| Meeting fees | 15,000 | 13,150 |
| Mayor/President's allowance | 12,000 | 12,000 |
| Deputy Mayor/President's allowance | 3,000 | 3,000 |
| Travelling expenses | 10,000 | 4,170 |
| Telecommunications allowance | 0 | 0 |
| | <u>40,000</u> | <u>32,320</u> |

SHIRE OF DUNDAS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

16. TRUST FUNDS

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

| Detail | Balance 1-Jul-17 \$ | Estimated Amounts Received \$ | Estimated Amounts Paid (\$) | Estimated Balance 30-Jun-18 \$ |
|--------------------------------|---------------------------|--|--------------------------------------|---|
| Community Resource Centre | 121,662 | 175,000 | (190,000) | 106,662 |
| Chamber Of Commerce | 2,650 | | | 2,650 |
| Demolition Deposits | 1,000 | | | 1,000 |
| Excess (Overpaid) Rates | 2,893 | | | 2,893 |
| Gym Key Deposits | 3,600 | | | 3,600 |
| Hall Deposits | 0 | | | 0 |
| Tennis Key Deposit | 600 | | | 600 |
| Bcitr (Buil Con Indu Trai Fun) | 2,948 | | | 2,948 |
| Library (Toy) | 483 | | | 483 |
| Community Garden | 2,539 | | | 2,539 |
| Licensing (Transport) | 40,037 | | (40,037) | 0 |
| Raffle Tickets | 0 | | | 0 |
| Bank Interest | 283 | | | 283 |
| | <u>178,695</u> | <u>175,000</u> | <u>(230,037)</u> | <u>123,658</u> |

17. MAJOR LAND TRANSACTIONS

The Shire has not planned to participate in any major land transaction during the year 2017/18.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire has not planned to participate in any major trading undertaking during the year 2017/18.

19. INTERESTS IN JOINT ARRANGEMENTS

The Shire has entered in to a joint venture arrangement with other members of the GVROC to manage a record archiving facility.



Late Item 12.1

Request for Donation (Norseman District High School)



Worinburna
SEEK KNOWLEDGE

Norseman District High School

PO Box 141, Goodliffe Street,
Norseman, WA 6443
Ph: (08) 9039 9100
Fax: (08) 9039 1131
Email: norseman.dhs@det.wa.edu.au
Web: www.norsemandhs.wa.edu.au
ABN: 21 978 482 749

Monday 21 July 2017

Mr. Doug Stead
Chief Executive Officer
Shire of Dundas
Prinsep Street
NORSEMAN WA 6443

Dear Mr Stead

Re: Norseman District High School, High School County Week

I would like to start by thanking the Shire of Dundas for their support of the Norseman District High School Country Week squad over the previous years. It is because of the support you provide, that we are able to arrange for the students to participate in exciting extra-curricular activities without putting a financial burden on their families.

Some of the activities we have been able to participate in include – Perth Zoo, Sci-Tech and the planetarium, High Ropes, Wheel-chair basketball and the list goes on. Students are challenged, build resilience and are inspired to new ideas.

I would appreciate if you could continue your support of the squad with a \$2000 donation to go towards the cost of this year's activities and uniforms.

If you would like, I can arrange for some of our past Country Week students to attend the next Dundas Shire Council Meeting to share what they believe makes the Country Week trip special and such a worthwhile experience and why they want to go again this year. This year's Country Week is scheduled for September 18 – 22.

Yours sincerely

Jodie Bird
Physical Education Teacher
Norseman District High School