



Shire of **Ngaanyatjaraku**

ON A JOURNEY

ORDINARY MEETING OF COUNCIL

ATTACHMENTS

Tjulyuru Cultural and Civic Centre

Warburton Community

26 May 2021

at

1.00 pm

Council Resolutions – Status

Note: Only resolutions not actioned are reported on.

Meeting Date	Meeting Type	Report Number	Report Title	
29 July 2020	OCM	13.4	JAMESON WANARN ROADS RENAMING	
Resolution d)New Jameson Western Bypass Road from Wanarn Jameson Road to Blackstone Warburton Road highlighted yellow Attachment 13.4(b) requires further consultation with local Jameson community and NCAC on an appropriate new road name.			Status Update Nyinga Road name suggested to NCAC. Awaiting response from them.	% Complete 80%

Payment listing April (20/21)				
Chq/EFT	Date	Name	Description	Amount
EFT3513	7/04/2021	Andre Peter Frederick Kerp	Re-imburement for W/E	109.56
EFT3514	7/04/2021	IRRUNYU STORE	Diesel for 1EYW816	216.41
EFT3515	7/04/2021	NATS	32 bins delivered to Warburton 8 pallets 4 bins on each pallet	4,169.80
EFT3516	7/04/2021	LANDGATE	Mining tenement scedule M2021/2	40.60
EFT3517	7/04/2021	WARAKURNA ROADHOUSE	Diesel for 1EYW816	125.18
EFT3518	7/04/2021	Council Direct	5 jobs package - advertisements	1,100.00
EFT3519	7/04/2021	Maurice Walsh	Re-imburement for EHO Maurice Walsh	380.82
EFT3520	7/04/2021	Meiville Toyota	Replace windscreen and Cabin pollen filter in EHO Landcruiser 1HED881	1,622.89
EFT3521	7/04/2021	Easifleet Management	Novated lease for DGC	955.85
EFT3522	7/04/2021	Steven Wallace Tweedie	Advice regarding February 2021 regulations	1,540.00
EFT3523	7/04/2021	Hewer Consulting Services	RAMM review and update - phase 1	2,640.00
EFT3524	7/04/2021	AUSTRALIA POST	Postage charges for March 2021	58.05
EFT3525	7/04/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Wingellina Access Road	111,459.70
EFT3526	7/04/2021	DESERT INN HOTEL	Accommodation and meal for W/E 30/3/2021	168.00
EFT3527	7/04/2021	GLOBETROTTER CORPORATE TRAVEL	Flight for EHO Wednesday 14th April 2021 Laverton 1050 HK1930 to Perth 1350	446.53
EFT3528	7/04/2021	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	Dot agency payments 182316 - 182321	1,283.25
EFT3529	7/04/2021	PERFECT COMPUTER SOLUTIONS PTY LTD	Monthly fee for disaster management and IT support	170.00
EFT3530	7/04/2021	ITVISION AUSTRALIA PTY LTD	Monthly rates processing and technical managed service March 2021	2,313.83
EFT3531	7/04/2021	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Plumbing repairs at Lot 154 Warburton	806.59
EFT3532	7/04/2021	MOORE AUSTRALIA (WA) Pty Ltd	Progressive invoice for workforce planning services	9,762.50
EFT3533	8/04/2021	WARAKURNA ROADHOUSE	Diesel for 1EYW816	115.25
EFT3534	8/04/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Wingellina Access Road	111,888.70
EFT3535	16/04/2021	NATS	5 vents for storage compound containers	475.59
EFT3536	16/04/2021	WARAKURNA ROADHOUSE	Cleaning fee for Lot 11b Warakurna	150.00
EFT3537	16/04/2021	WARBURTON ROADHOUSE	Warburton Roadhouse account March 2021	3,028.85
EFT3538	16/04/2021	WARAKURNA STORE	Kitchen items for Lot 11b Warakurna	341.00
EFT3539	16/04/2021	Easifleet Management	Novated lease for DGC	955.85
EFT3540	16/04/2021	NGAANYATJARRA COUNCIL (ABORIGINAL CORPORATION)	Tyre change on 1EKV323	100.00
EFT3541	16/04/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Wingellina Access Road	107,774.15
EFT3542	16/04/2021	DESERT INN HOTEL	Accommodation for EHO Tuesday 13 April 2021	130.00
EFT3543	16/04/2021	GLOBETROTTER CORPORATE TRAVEL	Flights for W/E Perth to Laverton return	1,935.29
EFT3544	16/04/2021	CHARTAIR PTY LTD	Flights for CEO ASP to Warburton return April 2021	690.00
EFT3545	16/04/2021	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Emergency plumbing work - Lot 154 Warburton	495.00
EFT3546	16/04/2021	EMPEROR REFRIGERATION PTY LTD	Supply and install 2 air conditioners for Shire office	9,438.35
EFT3547	16/04/2021	MOORE AUSTRALIA (WA) Pty Ltd	2021 FBT Workshop - DCEO	715.00
EFT3548	16/04/2021	LAVERTON SUPPLIES MOTORS	Diesel for 1HED881	155.91
EFT3549	27/04/2021	AUSTRALIAN TAXATION OFFICE	BAS payment for Jan - Mar 2021	53,118.00
EFT3550	27/04/2021	WARAKURNA ROADHOUSE	Diesel for 1EYW816	230.66
EFT3551	27/04/2021	MILLY (WARBURTON) STORE	Petty cash recoup	5,151.55
EFT3552	27/04/2021	Ethan Smith	Re-imburement for DIC purchases	758.00
EFT3553	27/04/2021	McMahon Mining Title Services Pty Ltd	Refund of double payment for mining tenements A2827 and A2828	6,071.91
EFT3554	27/04/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Giles Mulga Park Road	104,120.50
EFT3555	27/04/2021	PERFECT COMPUTER SOLUTIONS PTY LTD	IT support	375.00
EFT3556	27/04/2021	NGAANYATJARRA COUNCIL REGIONAL HOUSING PROGRAM - Repairs & Maintenance	Lot 11b Warakurna Replace tap in kitchen Identify and repair leak at property. Diagnose issue with lack of hot water - new HWS recently installed	895.80
EFT3557	27/04/2021	EMPEROR REFRIGERATION PTY LTD	Replace power point - replace sensor in sissor lift	1,002.29
EFT3558	27/04/2021	CORE BUSINESS AUSTRALIA	Job no. J00863, Sport and Recreation Plan, Claim 4	9,443.50
EFT3559	27/04/2021	LAVERTON SUPPLIES MOTORS	Diesel for 1HED881	115.09

EFT3560	27/04/2021	Laura Franco Salazar	Laura Franco relocation reimbursement	2,000.00
EFT3561	28/04/2021	A BATES	Fees for OCM on 28 April 2021	220.00
EFT3562	28/04/2021	DAMIAN MCLEAN	Fees for OCM on 28 April 2021	440.00
EFT3563	28/04/2021	Julie Porter	Fees for OCM on 28 April 2021	220.00
EFT3564	28/04/2021	LALLA WEST	Fees for OCM on 28 April 2021	220.00
EFT3565	28/04/2021	ANDREW JONES	Fees for OCM on 28 April 2021	220.00
EFT3566	28/04/2021	DEBRA FRAZER	Fees for OCM on 28 April 2021	220.00
EFT3567	30/04/2021	NATS	Freight on WINC Order	264.00
EFT3568	30/04/2021	David Lloyd	Reimbursement for David Lloyd	1,426.05
EFT3569	30/04/2021	Easifleet Management	Novated lease DGC	955.85
EFT3570	30/04/2021	KEY FACTORS PTY LTD (BREAKAWAY)	Hire of plant and equipment for construction work on the Giles Muilga Park Road	110,601.70
EFT3571	30/04/2021	GLOBETROTTER CORPORATE TRAVEL	Flight for TecSec technician	524.50
EFT3572	30/04/2021	DEPT FOR PLANNING & INFRASTRUCTURE (DPI)	DoT Agency payments 182322 - 182323	387.35
EFT3573	30/04/2021	PERFECT COMPUTER SOLUTIONS PTY LTD	IT support for December 2020	850.00
EFT3574	30/04/2021	EMPEROR REFRIGERATION PTY LTD	Replace 2 aircons at Lot 11a Warakma Replace 2 air cons at Lot 98 Warburton	9,335.14
EFT3575	30/04/2021	Close Solutions P/L (South East Fire & Safety)	Repair Hose Reels at Shire Office	200.20
EFT3576	30/04/2021	LAVERTON SUPPLIES MOTORS	Diesel for 1HED881	140.94
PAY	31/03/2021	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	42,987.02
DD1844.1	4/04/2021	TELSTRA CORPORATION LTD	Telstra account DCEO - transition to Shire account	8.64
DD1854.1	12/04/2021	TELSTRA CORPORATION LTD	Telstra account for March 2021	1,138.63
DD1856.1	1/04/2021	WESTPAC BANK	Bank fees for March 2021	47.00
DD1856.2	1/04/2021	PIVOTEL SATELLITE PTY LTD	Satellite phone and spot tracker charges Mar - Apr 2021	439.50
DD1857.1	6/04/2021	COMMONWEALTH BANK OF AUSTRALIA	CBA eftpos merchant fee for March 2021	72.58
PAY	14/04/2021	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	46,165.09
DD1862.1	14/04/2021	Aware Super	Superannuation contributions	4,719.25
DD1862.2	14/04/2021	VISION SUPER	Superannuation contributions	801.48
DD1862.3	14/04/2021	HOST PLUS	Superannuation contributions	28.45
DD1862.4	14/04/2021	The Trustee For Care Super	Superannuation contributions	213.73
DD1862.5	14/04/2021	WA SUPER	Payroll deductions	405.31
DD1862.6	14/04/2021	REST	Superannuation contributions	219.53
DD1862.7	14/04/2021	QSUPER	Superannuation contributions	189.24
DD1864.1	13/04/2021	CEO Westpac Credit Card	CEO Westpac mastercard payment March 2021	595.14
DD1864.2	16/04/2021	DCEO Westpac credit card	DCEO Westpac Mastercard payment March 2021	1,151.58
DD1864.3	13/04/2021	DGC Westpac Mastercard	DGC Westpac Mastercard payment March 2021	77.49
DD1864.4	13/04/2021	FAC Westpac Credit Card	FAC Westpac mastercard payment	579.52
DD1865.1	21/04/2021	TELSTRA CORPORATION LTD	CEO phone charges for March 2021	66.62
PAY	28/04/2021	Payroll Direct Debit Of Net Pays	Payroll Direct Debit Of Net Pays	41,115.14
DD1870.1	28/04/2021	Aware Super	Superannuation contributions	3,720.43
DD1870.2	28/04/2021	VISION SUPER	Superannuation contributions	801.48
DD1870.3	28/04/2021	HOST PLUS	Superannuation contributions	71.81
DD1870.4	28/04/2021	The Trustee For Care Super	Superannuation contributions	213.73
DD1870.5	28/04/2021	WA SUPER	Payroll deductions	441.90
DD1870.6	28/04/2021	REST	Superannuation contributions	219.53
DD1870.7	28/04/2021	QSUPER	Superannuation contributions	220.78
Total				833,977.13



SHIRE OF NGAANYATJARRAKU - Business banking ▾

Approval

Notifications ▾

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Overview Payments Service Administration Business Hub Products

Your accounts

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Municipal Operating Account ▾
036-016 831911



\$268,168.81

Trust Account ▾
036-016 831946



\$0.00

Westpac 31 Day Notice Account ▾
036-125 520231



\$3,576,731.19
Available \$0.00

Westpac 90 Day Notice Account ▾
036-125 521074



\$3,857,799.55
Available \$0.00

SHIRE OF NGAANYATJARRAKU
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 April 2021

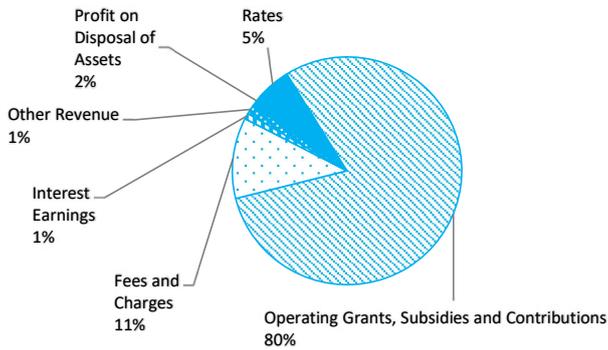
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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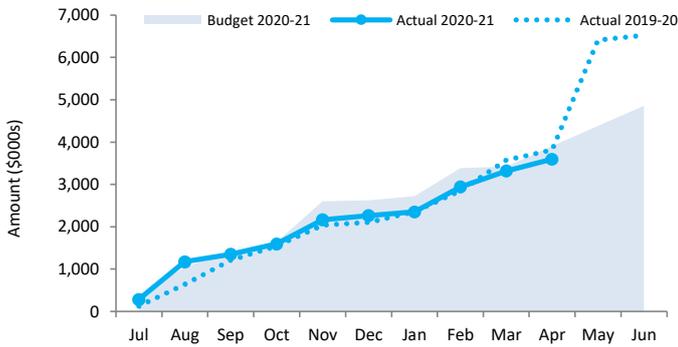
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OPERATING ACTIVITIES

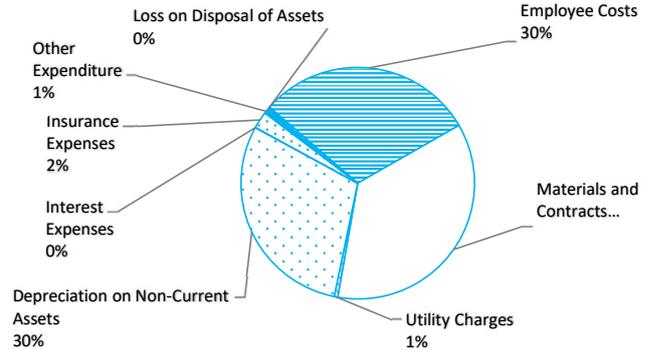
OPERATING REVENUE



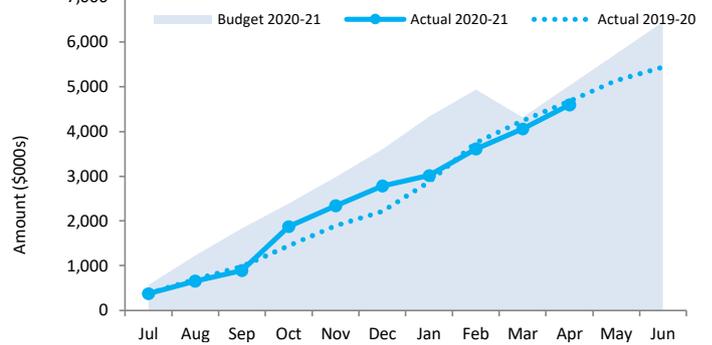
Budget Operating Revenues -v- Actual



OPERATING EXPENSES



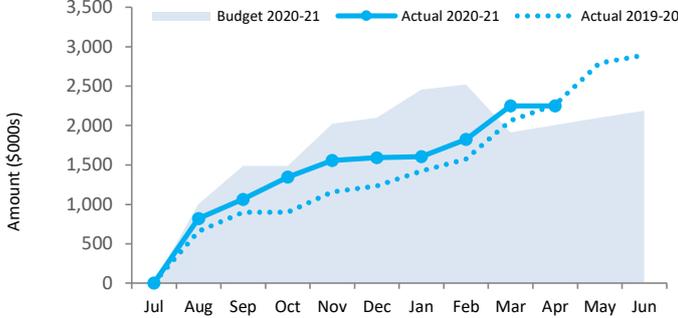
Budget Operating Expenses -v- YTD Actual



INVESTING ACTIVITIES

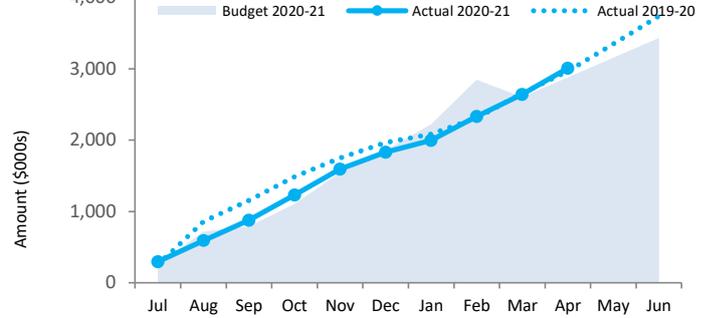
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



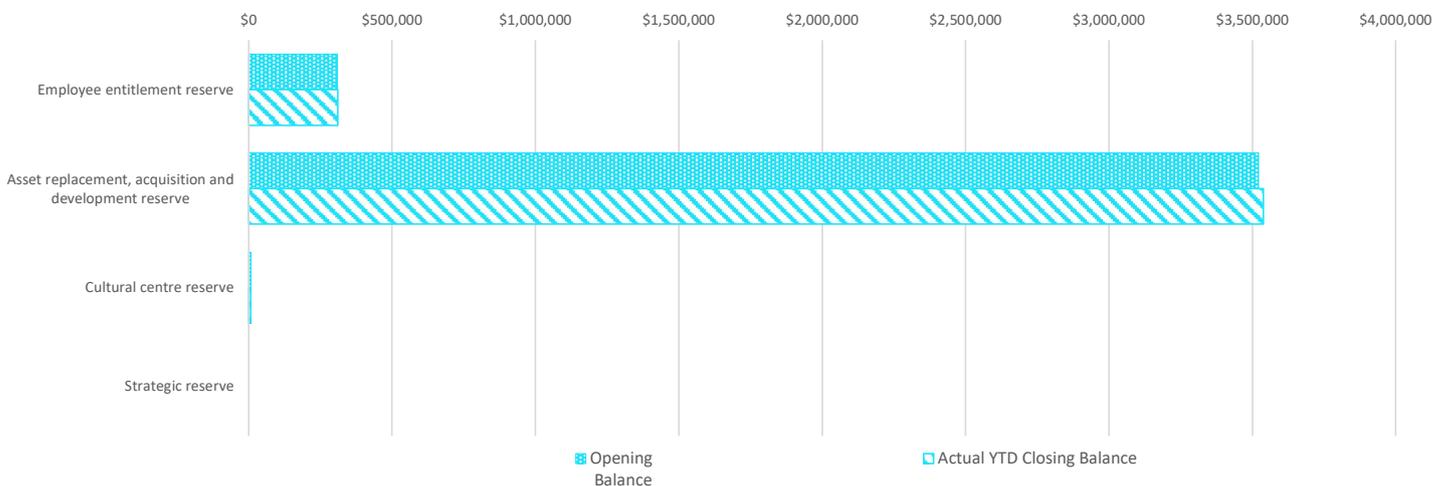
CAPITAL EXPENSES

Budget Capital Expenses -v- Actual



FINANCING ACTIVITIES

RESERVES



Funding surplus / (deficit) Components

Funding surplus / (deficit)

	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.53 M	\$2.53 M	\$2.53 M	\$0.00 M
Closing	\$0.00 M	\$0.55 M	\$2.08 M	\$1.52 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	\$	% of total
Unrestricted Cash	\$3.13 M	44.8%
Restricted Cash	\$3.86 M	55.2%

Refer to Note 2 - Cash and Financial Assets

Payables

	\$	% Outstanding
Trade Payables	\$0.02 M	
0 to 30 Days		100.0%
30 to 90 Days		0.0%
Over 90 Days		0.0%

Refer to Note 5 - Payables

Receivables

	\$	% Collected
Rates Receivable	\$0.00 M	100.0%
Trade Receivable	\$0.24 M	
30 to 90 Days		12.2%
Over 90 Days		0.0%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.26 M)	(\$0.07 M)	\$0.33 M	\$0.40 M

Refer to Statement of Financial Activity

Rates Revenue

	YTD Actual	YTD Budget	% Variance
	\$0.17 M	\$0.17 M	3.0%

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions

	YTD Actual	YTD Budget	% Variance
	\$2.87 M	\$3.33 M	(13.7%)

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges

	YTD Actual	YTD Budget	% Variance
	\$0.41 M	\$0.37 M	12.8%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.24 M)	(\$0.88 M)	(\$0.76 M)	\$0.12 M

Refer to Statement of Financial Activity

Proceeds on sale

	YTD Actual	Amended Budget	%
	\$0.09 M	\$0.08 M	117.7%

Refer to Note 7 - Disposal of Assets

Asset Acquisition

	YTD Actual	Amended Budget	% Spent
	\$3.01 M	\$3.43 M	87.7%

Refer to Note 8 - Capital Acquisition

Capital Grants

	YTD Actual	Amended Budget	% Received
	\$2.16 M	\$2.11 M	102.3%

Refer to Note 8 - Capital Acquisition

Key Financing Activities

Amount attributable to financing activities

Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.02 M)	(\$1.02 M)	(\$0.02 M)	\$1.00 M

Refer to Statement of Financial Activity

Borrowings

Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

Reserves

Reserves balance	\$3.86 M
Interest earned	\$0.02 M

Refer to Note 9 - Cash Reserves

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

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**PROGRAM NAME AND OBJECTIVES
GOVERNANCE**

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

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

Supervision and enforcement of various laws relating to aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control and a waste pick-up service Warburton, Warakurna and Wanarn.

EDUCATION AND WELFARE

To provide services to children and youth.

Maintenance of playgroup centres (early years learning) Warburton, Blackstone, Jameson.

HOUSING

To provide and maintain staff housing.

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, litter control, Warburton, Warakurna and Wanarn.

RECREATION AND CULTURE

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

Maintenance of public halls, civic centres, Warburton recreation centre and operation of recreation services in Warburton. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.

TRANSPORT

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

Construction and maintenance of roads, streets, footpaths, depot and traffic control. Cleaning of streets and maintenance of street trees.

ECONOMIC SERVICES

To help promote the shire and its economic well-being.

Tourism and area promotion and building control.

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

Private works operation, plant repairs, operation costs and administrative costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,525,774	2,525,774	2,525,774	0	0.00%	
Revenue from operating activities							
Governance		29,515	24,580	30,572	5,992	24.38%	
General purpose funding - general rates	6	166,517	167,511	172,589	5,078	3.03%	
General purpose funding - other		1,610,428	1,210,632	1,212,752	2,120	0.18%	
Law, order and public safety		420	350	420	70	20.00%	
Health		960	860	330	(530)	(61.63%)	
Education and welfare		96,000	80,000	74,000	(6,000)	(7.50%)	
Housing		110,000	91,660	128,793	37,133	40.51%	▲
Community amenities		72,020	60,010	71,520	11,510	19.18%	
Recreation and culture		187,500	156,240	186,944	30,704	19.65%	▲
Transport		2,589,555	2,157,059	1,720,215	(436,844)	(20.25%)	▼
		4,862,915	3,948,902	3,598,135	(350,767)		
Expenditure from operating activities							
Governance		(143,907)	(105,922)	(72,347)	33,575	31.70%	▲
General purpose funding		(2,852)	(2,851)	(2,852)	(1)	(0.04%)	
Law, order and public safety		(7,579)	(6,459)	(5,307)	1,152	17.84%	
Health		(232,835)	(194,129)	(210,328)	(16,199)	(8.34%)	
Education and welfare		(45,473)	(37,850)	(30,644)	7,206	19.04%	
Housing		(249,588)	(213,367)	(206,318)	7,049	3.30%	
Community amenities		(467,464)	(391,860)	(234,711)	157,149	40.10%	▲
Recreation and culture		(648,706)	(542,397)	(443,425)	98,972	18.25%	▲
Transport		(4,625,128)	(3,873,999)	(3,344,751)	529,248	13.66%	▲
Economic services		(28,688)	(23,870)	(45,637)	(21,767)	(91.19%)	▼
		(6,452,220)	(5,392,704)	(4,596,320)	796,384		
Non-cash amounts excluded from operating activities	1(a)	1,328,834	1,371,530	1,327,262	(44,268)	(3.23%)	
Amount attributable to operating activities		(260,471)	(72,272)	329,077	401,349		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	2,108,055	1,923,559	2,156,738	233,179	12.12%	▲
Proceeds from disposal of assets	7	79,000	57,500	92,954	35,454	61.66%	▲
Payments for property, plant and equipment and infrastructure	8	(3,429,095)	(2,857,460)	(3,008,159)	(150,699)	(5.27%)	
Amount attributable to investing activities		(1,242,040)	(876,401)	(758,467)	117,934		
Financing Activities							
Transfer to reserves	9	(1,023,263)	(1,023,263)	(18,927)	1,004,336	98.15%	▲
Amount attributable to financing activities		(1,023,263)	(1,023,263)	(18,927)	1,004,336		
Closing funding surplus / (deficit)	1(c)	0	553,838	2,077,457			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 14 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2020-21 year is \$20,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 APRIL 2021

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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

SERVICE CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	2,525,774	2,525,774	2,525,774	0	0.00%	
Revenue from operating activities							
Rates	6	166,517	167,511	172,589	5,078	3.03%	
Operating grants, subsidies and contributions	11	4,154,499	3,329,791	2,874,852	(454,939)	(13.66%)	▼
Fees and charges		438,980	365,860	412,644	46,784	12.79%	▲
Interest earnings		33,812	28,170	30,289	2,119	7.52%	
Other revenue		47,935	39,930	47,189	7,259	18.18%	
Profit on disposal of assets	7	21,172	17,640	60,572	42,932	243.38%	▲
		4,862,915	3,948,902	3,598,135	(350,767)		
Expenditure from operating activities							
Employee costs		(1,956,887)	(1,638,288)	(1,392,940)	245,348	14.98%	▲
Materials and contracts		(2,629,893)	(2,200,100)	(1,657,729)	542,371	24.65%	▲
Utility charges		(48,393)	(31,210)	(22,062)	9,148	29.31%	
Depreciation on non-current assets		(1,644,033)	(1,369,920)	(1,366,224)	3,696	0.27%	
Interest expenses		(1,500)	(1,250)	(1,152)	98	7.84%	
Insurance expenses		(108,928)	(99,375)	(108,928)	(9,553)	(9.61%)	
Other expenditure		(39,476)	(33,311)	(25,675)	7,636	22.92%	
Loss on disposal of assets	7	(23,110)	(19,250)	(21,610)	(2,360)	(12.26%)	
		(6,452,220)	(5,392,704)	(4,596,320)	796,384		
Non-cash amounts excluded from operating activities	1(a)	1,328,834	1,371,530	1,327,262	(44,268)	(3.23%)	
Amount attributable to operating activities		(260,471)	(72,272)	329,077	401,349		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	2,108,055	1,923,559	2,156,738	233,179	12.12%	▲
Proceeds from disposal of assets	7	79,000	57,500	92,954	35,454	61.66%	▲
Payments for property, plant and equipment and infrastructure	8	(3,429,095)	(2,857,460)	(3,008,159)	(150,699)	(5.27%)	
Amount attributable to investing activities		(1,242,040)	(876,401)	(758,467)	117,934		
Financing Activities							
Transfer to reserves	9	(1,023,263)	(1,023,263)	(18,927)	1,004,336	98.15%	▲
Amount attributable to financing activities		(1,023,263)	(1,023,263)	(18,927)	1,004,336		
Closing funding surplus / (deficit)	1(c)	0	553,838	2,077,457	1,523,619		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 14 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 11 May 2021

SIGNIFICANT ACCOUNTING POLICES

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements.

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

ROUNDING OFF FIGURES

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

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Amended Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(21,172)	(17,640)	(60,572)
Less: Movement in liabilities associated with restricted cash		(317,137)	0	0
Add: Loss on asset disposals	7	23,110	19,250	21,610
Add: Depreciation on assets		1,644,033	1,369,920	1,366,224
Total non-cash items excluded from operating activities		1,328,834	1,371,530	1,327,262

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		Last Year Closing 30 June 2020	This Time Last Year 30 April 2020	Year to Date 30 April 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(3,838,873)	(2,072,510)	(3,857,800)
Add: Provisions - employee		0	172,862	0
Total adjustments to net current assets		(3,838,873)	(1,899,648)	(3,857,800)

(c) Net current assets used in the Statement of Financial Activity

Current assets

Cash and cash equivalents	2	6,902,571	2,307,748	6,990,522
Financial assets at amortised cost	2	0	2,072,510	0
Rates receivables	3	4,833	21,560	31
Receivables	3	57,259	685,904	237,222
Other current assets	4	54,022	71,223	50,497
Less: Current liabilities				
Payables	5	(182,675)	(98,000)	(68,208)
Unspent grant liabilities	10	(317,137)	(431,206)	(1,120,581)
Provisions	10	(154,226)	(172,862)	(154,226)
Less: Total adjustments to net current assets	1(b)	(3,838,873)	(1,899,648)	(3,857,800)
Closing funding surplus / (deficit)		2,525,774	2,557,229	2,077,457

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$				
Cash on hand								
Cash Advance	Cash and cash equivalents	2,500	0	2,500	0	Cash on hand	Nil	Nil
Cash at Bank - Municipal	Cash and cash equivalents	2,976,731	0	2,976,731	0	Westpac	Variable	Nil
Cash at Bank - Municipal	Cash and cash equivalents	153,491	0	153,491	0	Westpac	Nil	Nil
Cash at Bank - Reserve	Cash and cash equivalents	0	3,857,800	3,857,800	0	Westpac	Variable	Nil
Total		3,132,722	3,857,800	6,990,522	0			
Comprising								
Cash and cash equivalents		3,132,722	3,857,800	6,990,522	0			
		3,132,722	3,857,800	6,990,522	0			

KEY INFORMATION

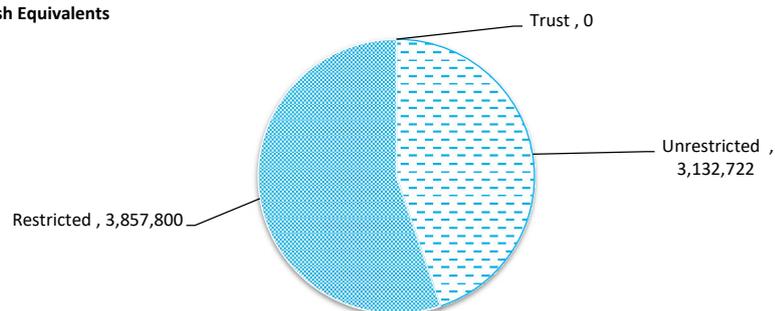
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

Cash and Cash Equivalents



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

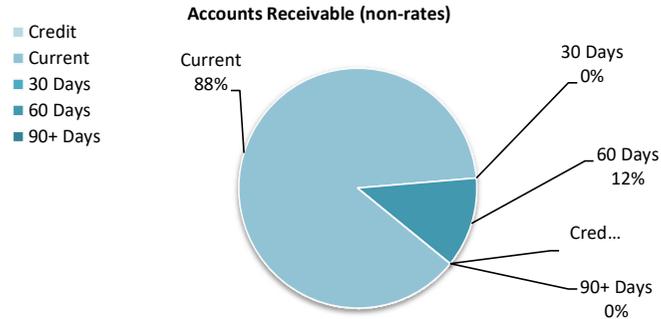
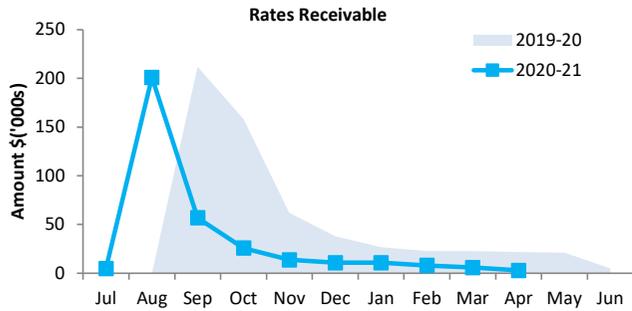
Rates receivable	30 June 2020	30 Apr 2021
	\$	\$
Opening arrears previous years	2	4,833
Rates, instalment charges and interest levied	261,582	172,589
Less - collections to date	(256,751)	(177,391)
Equals current outstanding	4,833	31
Net rates collectable	4,833	31
% Collected	98.2%	100.0%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	158,700	0	21,990	0	180,690
Percentage	0.0%	87.8%	0.0%	12.2%	0.0%	
Balance per trial balance						
Sundry receivable						180,690
GST receivable						56,532
Total receivables general outstanding						237,222

Amounts shown above include GST (where applicable)

KEY INFORMATION

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2020	Asset Increase	Asset Reduction	Closing Balance 30 April 2021
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel, oil and materials on hand	50,497	0	0	50,497
Other current assets				
Accrued income	3,525	0	(3,525)	0
Total other current assets	54,022	0	(3,525)	50,497

KEY INFORMATION

Inventory

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

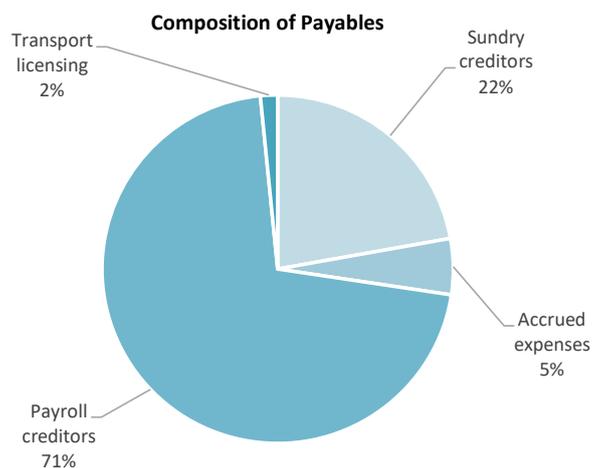
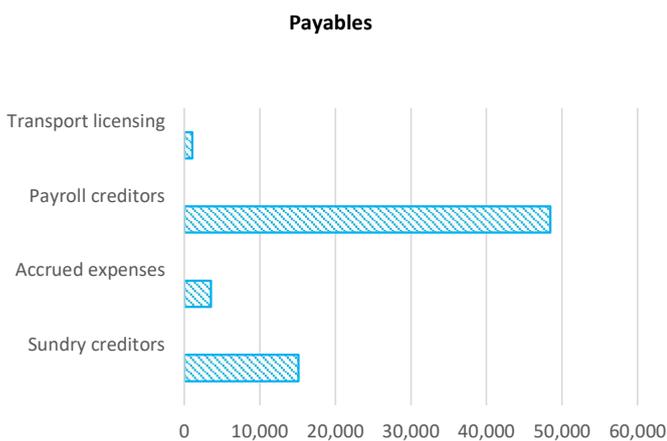
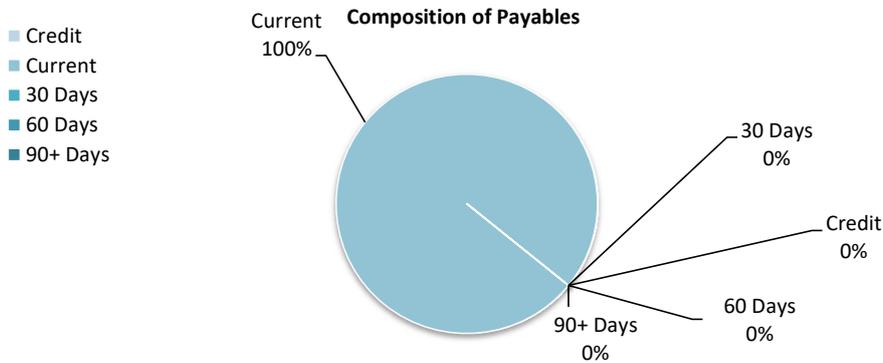
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	15,129	0	0	0	15,129
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						15,129
Accrued expenses						3,534
Payroll creditors						48,465
Transport licensing						1,080
Total payables general outstanding						68,208

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.



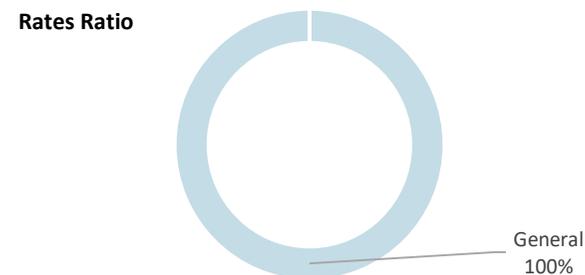
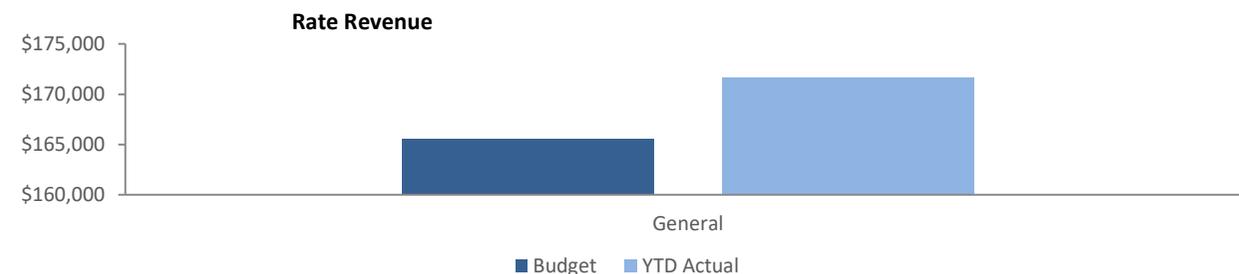
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**OPERATING ACTIVITIES
NOTE 6
RATE REVENUE**

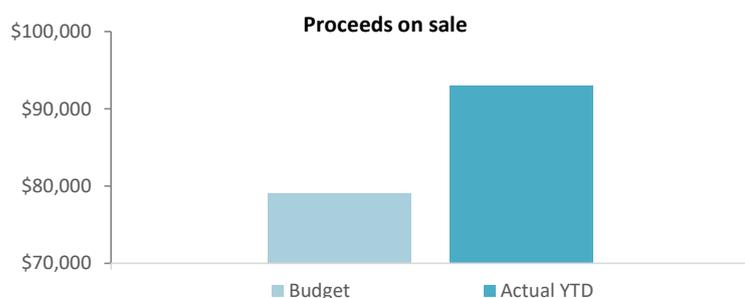
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Unimproved value											
General	0.210000	30	936,076	165,437	0	100	165,537	196,647	(19,084)	(5,954)	171,609
Sub-Total		30	936,076	165,437	0	100	165,537	196,647	(19,084)	(5,954)	171,609
Minimum payment	Minimum \$										
Unimproved value											
General	245	4	3,396	980	0	0	980	980	0	0	980
Sub-total		4	3,396	980	0	0	980	980	0	0	980
Total general rates							166,517				172,589

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



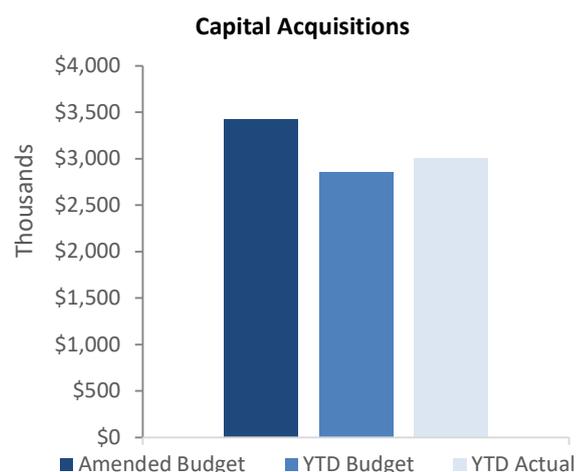
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Governance								
	PE018 1EPU755 FAC vehicle	11,828	33,000	21,172	0	12,010	33,182	21,172	0
	Health								
	PE072 KBC591L EHO vehicle	26,000	24,500	0	(1,500)	20,372	59,772	39,400	0
	Community amenities								
	PE066 Wanarn rubbish truck	21,610	0	0	(21,610)	21,610	0	0	(21,610)
	Transport								
	PE073 1EYW816 works vehicle	21,500	21,500	0	0	0	0	0	0
		80,938	79,000	21,172	(23,110)	53,992	92,954	60,572	(21,610)



Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings	104,750	87,270	15,973	(71,297)
Plant & Equipment	295,000	245,820	194,734	(51,086)
Infrastructure - Roads	3,026,345	2,521,870	2,797,452	275,582
Infrastructure - Recreation	3,000	2,500	0	(2,500)
Payments for Capital Acquisitions	3,429,095	2,857,460	3,008,159	150,699
Total Capital Acquisitions	3,429,095	2,857,460	3,008,159	150,699
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	2,108,055	1,923,559	2,156,738	233,179
Other (disposals & C/Fwd)	79,000	57,500	92,954	35,454
Contribution - operations	1,242,040	876,401	758,467	(117,934)
Capital funding total	3,429,095	2,857,460	3,008,159	150,699

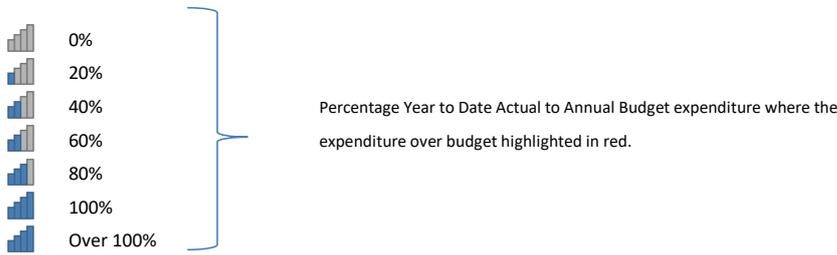
SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

Account Description		Amended		Year to Date Actual	Variance (Under)/Over	
		Current Budget	Year to Date Budget			
Capital Expenditure						
Infrastructure - Roads						
	147602	Jameson - Southern Bypass	334,165	278,450	334,163	55,713
	147611	Jameson Wanarn	436,223	363,500	436,223	72,723
	147612	Warburton Blackstone (RRG)	995,000	829,140	1,006,035	176,895
	147623	Great Central Road - R2R AAR	0	0	266	266
	147625	Giles Mulga Park (RRG)	960,957	800,780	721,783	(78,997)
	147634	Wingellina Access Road	300,000	250,000	298,982	48,982
	Infrastructure - Roads Total		3,026,345	2,521,870	2,797,452	275,582
Plant & Equipment						
	042565	Plant & Equipment	140,000	116,660	133,141	16,481
	074511	Plant & Equipment	72,000	60,000	61,592	1,592
	123007	Plant & Equipment Purchases	83,000	69,160	0	(69,160)
	Plant & Equipment Total		295,000	245,820	194,734	(51,086)
Land & Buildings						
	111100	Buildings (Upgrade)	20,950	17,450	9,880	(7,570)
	121200	Storage Compound (Land & Buildings - new)	83,800	69,820	6,092	(63,728)
	Land & Buildings Total		104,750	87,270	15,973	(71,297)
Infrastructure - Recreation						
	147564	Warbon Oval Shade Structure	3,000	2,500	0	(2,500)
	Infrastructure - Recreation Total		3,000	2,500	0	(2,500)
	Grand Total		3,429,095	2,857,460	3,008,159	150,699

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021

OPERATING ACTIVITIES
NOTE 9
CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee entitlement reserve	309,822	0	1,528	0	0	0	0	309,822	311,350
Asset replacement, acquisition and develop	3,522,013	0	17,364	863,263	0	0	0	4,385,276	3,539,377
Cultural centre reserve	7,038	0	35	80,000	0	0	0	87,038	7,073
Strategic reserve	0	0	0	80,000	0	0	0	80,000	0
	3,838,873	0	18,927	1,023,263	0	0	0	4,862,136	3,857,800

Other current liabilities	Note	Opening Balance 1 July 2020	Liability Increase	Liability Reduction	Closing Balance 30 April 2021
		\$	\$	\$	\$
Unspent grants, contributions and reimbursements					
- operating	11	317,137	1,485,650	(1,231,802)	570,985
- non-operating	12	0	2,706,334	(2,156,738)	549,596
Total unspent grants, contributions and reimbursements		317,137	4,191,984	(3,388,540)	1,120,581
Provisions					
Annual leave		84,230	0	0	84,230
Long service leave		69,996	0	0	69,996
Total Provisions		154,226	0	0	154,226
Total other current liabilities		471,363	4,191,984	(3,388,540)	1,274,807

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11 and 12

KEY INFORMATION

Provisions

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

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

Employee benefits

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of 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.

Contract liabilities

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021

NOTE 11

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Apr 2021	Current Liability 30 Apr 2021	Amended Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
Governance								
General Grants (Untied)	0	0	0	0	0	1,576,616	1,182,462	1,182,462
Recreation and culture								
Grant-Ministry Sport & Recreation	0	0	0	0	0	7,500	6,250	7,500
Transport								
Govt Grant - RA, Ab Access (Operating)	133,117	1,085,650	(927,048)	291,719	291,719	1,434,957	1,195,790	927,048
MRWA Grant - GCR Maintenance	184,020	400,000	(304,754)	279,266	279,266	584,020	486,680	304,754
Fed, Roads Grant (untied)	0	0	0	0	0	346,514	259,884	259,886
Grants - Direct	0	0	0	0	0	167,955	167,955	167,955
	317,137	1,485,650	(1,231,802)	570,985	570,985	4,117,562	3,299,021	2,849,605
Operating contributions								
Governance								
Licensing Commission	0	0	0	0	0	2,000	1,660	1,753
Recreation and culture								
Grant-Others	0	0	0	0	0	0	0	23,494
Transport								
Reimbursements & Other Income	0	0	0	0	0	34,937	29,110	0
	0	0	0	0	0	36,937	30,770	25,247
TOTALS	317,137	1,485,650	(1,231,802)	570,985	570,985	4,154,499	3,329,791	2,874,852

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021

NOTE 12

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent non operating grants, subsidies and contributions liability				
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Liability 30 Apr 2021	Current Liability 30 Apr 2021
	\$	\$	\$	\$	\$
Non-operating grants and subsidies					
Transport					
Grants - MRWA GCR income for CapEx	0	400,000	0	400,000	400,000
Grants - Stimulus Funding	0	651,215	(501,619)	149,596	149,596
Grant - Special Projects	0	654,000	(654,000)	0	0
Grant-Roads to Recovery	0	416,119	(416,119)	0	0
Govt Grant - RA, Ab Access (Capital)	0	585,000	(585,000)	0	0
	0	2,706,334	(2,156,738)	549,596	549,596

Non operating grants, subsidies and contributions revenue		
Amended Budget Revenue	YTD Budget	YTD Revenue Actual (b)
\$	\$	\$
0	0	0
452,936	377,440	501,619
654,000	545,000	654,000
416,119	416,119	416,119
585,000	585,000	585,000
2,108,055	1,923,559	2,156,738

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
	Budget adoption	31/03/2021 item 10.2	Opening surplus	0	(471,366)	(471,366)
030000	Bad Debts Write Off - Rates	31/03/2021 item 10.2	Operating Expenses	0	(2,852)	(474,218)
030196	Interim Rates	31/03/2021 item 10.2	Operating Revenue	0	(25,155)	(499,373)
030197	Rates General	31/03/2021 item 10.2	Operating Revenue	70	0	(499,303)
030197	Rates General - Interest	31/03/2021 item 10.2	Operating Revenue	150	0	(499,153)
030199	Back Rates	31/03/2021 item 10.2	Operating Revenue	0	(6,054)	(505,207)
030301	General Grants (Untied)	31/03/2021 item 10.2	Operating Revenue	21,589	0	(483,618)
030302	Interest on Investments - Municipal Fund	31/03/2021 item 10.2	Operating Revenue	0	(150)	(483,768)
030303	Interest on Investment - Reserves	31/03/2021 item 10.2	Operating Revenue	0	(18,338)	(502,106)
055005	Tfr to Asset Replace/Acq/Dev Res Fund	31/03/2021 item 10.2	Capital Expenses	0	(863,263)	(1,365,369)
041020	Members Travelling	31/03/2021 item 10.2	Operating Expenses	0	(500)	(1,365,869)
041020	Members Travelling	31/03/2021 item 10.2	Operating Expenses	1,500	0	(1,364,369)
041030	Conference Expenses	31/03/2021 item 10.2	Operating Expenses	2,000	0	(1,362,369)
041092	Attendance Fees - Committee Meetings	31/03/2021 item 10.2	Operating Expenses	1,500	0	(1,360,869)
041093	Attendance Fees - Other Meetings	31/03/2021 item 10.2	Operating Expenses	1,000	0	(1,359,869)
041094	Meetings - Other Costs	31/03/2021 item 10.2	Operating Expenses	1,000	0	(1,358,869)
041100	Refreshments & Receptions	31/03/2021 item 10.2	Operating Expenses	1,000	0	(1,357,869)
041120	Nationalisation Ceremonies	31/03/2021 item 10.2	Operating Expenses	0	(985)	(1,358,854)
041120	Nationalisation Ceremonies	31/03/2021 item 10.2	Operating Expenses	985	0	(1,357,869)
041130	Public Meetings	31/03/2021 item 10.2	Operating Expenses	2,000	0	(1,355,869)
041132	Membership Contribution - Goldfields VROC & NCWG	31/03/2021 item 10.2	Operating Expenses	2,000	0	(1,353,869)
041140	Building Maintenance - Boardroom	31/03/2021 item 10.2	Operating Expenses	1,000	0	(1,352,869)
041160	Subscriptions	31/03/2021 item 10.2	Operating Expenses	0	(16,000)	(1,368,869)
041160	Subscriptions	31/03/2021 item 10.2	Operating Expenses	16,000	0	(1,352,869)
041281	Elected member professional development	31/03/2021 item 10.2	Operating Expenses	3,000	0	(1,349,869)
041289	Other Minor Expenditure	31/03/2021 item 10.2	Operating Expenses	700	0	(1,349,169)
041289	Other Minor Expenditure	31/03/2021 item 10.2	Operating Expenses	0	(700)	(1,349,869)
042010	Salaries	31/03/2021 item 10.2	Operating Expenses	26,871	0	(1,322,998)
042010	Salaries	31/03/2021 item 10.2	Operating Expenses	2,492	0	(1,320,506)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
042030	Insurance - Workers Compensation	31/03/2021 item 10.2	Operating Expenses	0	(22,922)	(1,343,428)
042030	Insurance - Workers Compensation	31/03/2021 item 10.2	Operating Expenses	22,922	0	(1,320,506)
042045	Staff Recruiting Expenses	31/03/2021 item 10.2	Operating Expenses	0	(2,500)	(1,323,006)
042045	Staff Recruiting Expenses	31/03/2021 item 10.2	Operating Expenses	2,500	0	(1,320,506)
042046	Relocation Expenses (Staff)	31/03/2021 item 10.2	Operating Expenses	2,000	0	(1,318,506)
042051	Office Maintenance/Operations	31/03/2021 item 10.2	Operating Expenses	16,000	0	(1,302,506)
042051	Office Maintenance/Operations	31/03/2021 item 10.2	Operating Expenses	1,520	0	(1,300,986)
042051	Office Maintenance/Operations	31/03/2021 item 10.2	Operating Expenses	5,000	0	(1,295,986)
042051	Office Maintenance/Operations	31/03/2021 item 10.2	Operating Expenses	5,000	0	(1,290,986)
042053	Office Gardens Maintenance	31/03/2021 item 10.2	Operating Expenses	8,823	0	(1,282,163)
042053	Office Gardens Maintenance	31/03/2021 item 10.2	Operating Expenses	838	0	(1,281,325)
042080	Telephone/Fax Charges	31/03/2021 item 10.2	Operating Expenses	0	(6,332)	(1,287,657)
042090	Postage	31/03/2021 item 10.2	Operating Expenses	500	0	(1,287,157)
042120	Bank Charges	31/03/2021 item 10.2	Operating Expenses	1,000	0	(1,286,157)
042120	Bank Charges	31/03/2021 item 10.2	Operating Expenses	0	(1,000)	(1,287,157)
042160	Other Office Expenses	31/03/2021 item 10.2	Operating Expenses	5,000	0	(1,282,157)
042163	Maintenance of Office Equipment	31/03/2021 item 10.2	Operating Expenses	3,000	0	(1,279,157)
042170	Vehicle Expenses - Operating	31/03/2021 item 10.2	Operating Expenses	5,000	0	(1,274,157)
042180	Travelling and Accomodation	31/03/2021 item 10.2	Operating Expenses	27,000	0	(1,247,157)
042212	National Redress Scheme	31/03/2021 item 10.2	Operating Expenses	5,000	0	(1,242,157)
042225	ITV Software Licence	31/03/2021 item 10.2	Operating Expenses	1,325	0	(1,240,832)
042260	Insurance	31/03/2021 item 10.2	Operating Expenses	10,191	0	(1,230,641)
041131	Hire of Meeting Chambers	31/03/2021 item 10.2	Operating Revenue	500	0	(1,230,141)
042398	Reimbursements	31/03/2021 item 10.2	Operating Revenue	27,015	0	(1,203,126)
042565	Plant & Equipment	31/03/2021 item 10.2	Capital Expenses	0	(8,000)	(1,211,126)
051282	Donations	31/03/2021 item 10.2	Operating Expenses	1,000	0	(1,210,126)
051283	FESA Emergency Services Levy	31/03/2021 item 10.2	Operating Expenses	0	(168)	(1,210,294)
051393	Community Safety Plant & Equipment	31/03/2021 item 10.2	Operating Expenses	0	(1,000)	(1,211,294)
051393	Community Safety Plant & Equipment	31/03/2021 item 10.2	Operating Expenses	4,000	0	(1,207,294)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in	Decrease in	Amended
				Available Cash	Available Cash	Budget Running Balance
				\$	\$	\$
051393	Community Safety Plant & Equipment	31/03/2021 item 10.2	Operating Expenses	0	(62)	(1,207,356)
051400	FESA Emergency Services Contribution	31/03/2021 item 10.2	Operating Revenue	4	0	(1,207,352)
074008	Telephone/Fax Expenses	31/03/2021 item 10.2	Operating Expenses	360	0	(1,206,992)
074008	Telephone/Fax Expenses	31/03/2021 item 10.2	Operating Expenses	0	(400)	(1,207,392)
074010	Health Inspections	31/03/2021 item 10.2	Operating Expenses	0	(11,367)	(1,218,759)
074010	Health Inspections	31/03/2021 item 10.2	Operating Expenses	0	(1,520)	(1,220,279)
074050	Travel & Accommodation	31/03/2021 item 10.2	Operating Expenses	10,000	0	(1,210,279)
074270	Environmental Health Program	31/03/2021 item 10.2	Operating Expenses	0	(140)	(1,210,419)
074270	Environmental Health Program	31/03/2021 item 10.2	Operating Expenses	0	(3,212)	(1,213,631)
074271	School Health Education Program	31/03/2021 item 10.2	Operating Expenses	1,000	0	(1,212,631)
074278	Analytical Expenses	31/03/2021 item 10.2	Operating Expenses	1,000	0	(1,211,631)
074278	Analytical Expenses	31/03/2021 item 10.2	Operating Expenses	500	0	(1,211,131)
074284	Other Expenses	31/03/2021 item 10.2	Operating Expenses	25,000	0	(1,186,131)
077270	Donations	31/03/2021 item 10.2	Operating Expenses	2,000	0	(1,184,131)
074380	Contributions & Reimbursements-Env Health Program	31/03/2021 item 10.2	Operating Revenue	60	0	(1,184,071)
074380	Contributions & Reimbursements-Env Health Program	31/03/2021 item 10.2	Operating Revenue	0	(500)	(1,184,571)
074511	Plant & Equipment	31/03/2021 item 10.2	Capital Expenses	4,000	0	(1,180,571)
083320	Communication Expenses	31/03/2021 item 10.2	Operating Expenses	0	(1,855)	(1,182,426)
083321	EYC Building Maintenance / Operations	31/03/2021 item 10.2	Operating Expenses	5,000	0	(1,177,426)
083321	EYC Building Maintenance / Operations	31/03/2021 item 10.2	Operating Expenses	475	0	(1,176,951)
083321	EYC Building Maintenance / Operations	31/03/2021 item 10.2	Operating Expenses	0	(4,500)	(1,181,451)
083321	EYC Building Maintenance / Operations	31/03/2021 item 10.2	Operating Expenses	0	(300)	(1,181,751)
083001	Rental Income - Early Years Facility	31/03/2021 item 10.2	Operating Revenue	48,000	0	(1,133,751)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	9,390	0	(1,124,361)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	792	0	(1,123,569)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	0	(1,000)	(1,124,569)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	14,000	0	(1,110,569)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	1,000	0	(1,109,569)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	0	(6,000)	(1,115,569)
091100	Staff Housing Operations	31/03/2021 item 10.2	Operating Expenses	1,553	0	(1,114,016)
092100	Other Housing - Operations	31/03/2021 item 10.2	Operating Expenses	10,000	0	(1,104,016)
092100	Other Housing - Operations	31/03/2021 item 10.2	Operating Expenses	1,050	0	(1,102,966)
092100	Other Housing - Operations	31/03/2021 item 10.2	Operating Expenses	0	(22,000)	(1,124,966)
092100	Other Housing - Operations	31/03/2021 item 10.2	Operating Expenses	4,000	0	(1,120,966)
092100	Other Housing - Operations	31/03/2021 item 10.2	Operating Expenses	6,000	0	(1,114,966)
092400	Rent - Shire Housing	31/03/2021 item 10.2	Operating Revenue	14,410	0	(1,100,556)
101021	Wages	31/03/2021 item 10.2	Operating Expenses	93,440	0	(1,007,116)
101021	Wages	31/03/2021 item 10.2	Operating Expenses	8,877	0	(998,239)
101023	Insurance Other	31/03/2021 item 10.2	Operating Expenses	0	(10,080)	(1,008,319)
101023	Insurance Other	31/03/2021 item 10.2	Operating Expenses	10,080	0	(998,239)
101025	Waste Consultancy	31/03/2021 item 10.2	Operating Expenses	0	(2,000)	(1,000,239)
101025	Waste Consultancy	31/03/2021 item 10.2	Operating Expenses	0	(190)	(1,000,429)
101025	Waste Consultancy	31/03/2021 item 10.2	Operating Expenses	45,000	0	(955,429)
101025	Waste Consultancy	31/03/2021 item 10.2	Operating Expenses	0	(55,000)	(1,010,429)
101026	Plant Operation Costs	31/03/2021 item 10.2	Operating Expenses	20,000	0	(990,429)
101026	Plant Operation Costs	31/03/2021 item 10.2	Operating Expenses	0	(0)	(990,429)
101027	Sundry	31/03/2021 item 10.2	Operating Expenses	4,000	0	(986,429)
102066	Sundry	31/03/2021 item 10.2	Operating Expenses	0	(100)	(986,529)
101410	Charges - Rubbish Removals	31/03/2021 item 10.2	Operating Revenue	755	0	(985,774)
111030	Contribution - Cultural Centre	31/03/2021 item 10.2	Operating Expenses	10,000	0	(975,774)
111031	Community Resource Centre - Repairs & Mtce	31/03/2021 item 10.2	Operating Expenses	8,000	0	(967,774)
111031	Community Resource Centre - Repairs & Mtce	31/03/2021 item 10.2	Operating Expenses	760	0	(967,014)
111031	Community Resource Centre - Repairs & Mtce	31/03/2021 item 10.2	Operating Expenses	0	(10,000)	(977,014)
111031	Community Resource Centre - Repairs & Mtce	31/03/2021 item 10.2	Operating Expenses	8,000	0	(969,014)
113052	Recreation & Sport (Youth) Consultancy	31/03/2021 item 10.2	Operating Expenses	39,000	0	(930,014)
113052	Recreation & Sport (Youth) Consultancy	31/03/2021 item 10.2	Operating Expenses	0	(39,000)	(969,014)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
113055	Lighting-Grassed Ovals	31/03/2021 item 10.2	Operating Expenses	3,000	0	(966,014)
113280	Salaries- Sports & Recreation Officer	31/03/2021 item 10.2	Operating Expenses	48,422	0	(917,592)
113280	Salaries- Sports & Recreation Officer	31/03/2021 item 10.2	Operating Expenses	4,600	0	(912,992)
113282	Insurance Workers Compensation	31/03/2021 item 10.2	Operating Expenses	0	(10,494)	(923,486)
113282	Insurance Workers Compensation	31/03/2021 item 10.2	Operating Expenses	10,495	0	(912,991)
113284	Relocation Expenses	31/03/2021 item 10.2	Operating Expenses	3,000	0	(909,991)
113285	Travel & Accomodation Expenses	31/03/2021 item 10.2	Operating Expenses	0	(2,500)	(912,491)
113286	Motor Vehicle Running Expenses	31/03/2021 item 10.2	Operating Expenses	17,000	0	(895,491)
113286	Motor Vehicle Running Expenses	31/03/2021 item 10.2	Operating Expenses	0	0	(895,491)
113290	Telephone Charges (Satellite)	31/03/2021 item 10.2	Operating Expenses	0	(140)	(895,631)
113292	Football Development Program	31/03/2021 item 10.2	Operating Expenses	2,000	0	(893,631)
113294	Contract Relief	31/03/2021 item 10.2	Operating Expenses	0	(90)	(893,721)
113298	Stationery Printing & Postage	31/03/2021 item 10.2	Operating Expenses	300	0	(893,421)
113302	Contribution-Desert Dust-Up	31/03/2021 item 10.2	Operating Expenses	10,000	0	(883,421)
113311	Holiday Program	31/03/2021 item 10.2	Operating Expenses	500	0	(882,921)
113312	Drop-In Centre Equipment	31/03/2021 item 10.2	Operating Expenses	500	0	(882,421)
113316	Youth Development - Small Programs	31/03/2021 item 10.2	Operating Expenses	1,500	0	(880,921)
113319	Youth Festivals & Events	31/03/2021 item 10.2	Operating Expenses	3,000	0	(877,921)
114280	Contribution-TV/Radio Community Facilities	31/03/2021 item 10.2	Operating Expenses	0	(1,000)	(878,921)
114280	Contribution-TV/Radio Community Facilities	31/03/2021 item 10.2	Operating Expenses	0	(95)	(879,016)
114280	Contribution-TV/Radio Community Facilities	31/03/2021 item 10.2	Operating Expenses	0	(9,000)	(888,016)
114280	Contribution-TV/Radio Community Facilities	31/03/2021 item 10.2	Operating Expenses	4,000	0	(884,016)
114280	Contribution-TV/Radio Community Facilities	31/03/2021 item 10.2	Operating Expenses	100	0	(883,916)
116271	Contribution-Promotion of Aboriginal Art	31/03/2021 item 10.2	Operating Expenses	3,000	0	(880,916)
116272	Exhibitions	31/03/2021 item 10.2	Operating Expenses	5,000	0	(875,916)
116294	Garden Maintenance	31/03/2021 item 10.2	Operating Expenses	500	0	(875,416)
116312	Cafe Maintenance	31/03/2021 item 10.2	Operating Expenses	1,000	0	(874,416)
116312	Cafe Maintenance	31/03/2021 item 10.2	Operating Expenses	500	0	(873,916)
116314	Equipment Maintenance & Repairs-Cafe	31/03/2021 item 10.2	Operating Expenses	500	0	(873,416)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in	Decrease in	Amended
				Available Cash	Available Cash	Budget Running Balance
				\$	\$	\$
116331	Shop Maintenance	31/03/2021 item 10.2	Operating Expenses	2,000	0	(871,416)
116333	Gallery Maintenance	31/03/2021 item 10.2	Operating Expenses	0	(500)	(871,916)
116333	Gallery Maintenance	31/03/2021 item 10.2	Operating Expenses	0	(47)	(871,963)
116333	Gallery Maintenance	31/03/2021 item 10.2	Operating Expenses	4,000	0	(867,963)
116333	Gallery Maintenance	31/03/2021 item 10.2	Operating Expenses	500	0	(867,463)
116349	Opera Concert	31/03/2021 item 10.2	Operating Expenses	500	0	(866,963)
111036	Rental Income - Warburton Community Resource Ctre	31/03/2021 item 10.2	Operating Revenue	160,000	0	(706,963)
111036	Rental Income - Warburton Community Resource Ctre	31/03/2021 item 10.2	Operating Revenue	0	(200,000)	(906,963)
113508	Grant-Ministry Sport & Recreation	31/03/2021 item 10.2	Operating Revenue	7,500	0	(899,463)
116319	Retail Sales	31/03/2021 item 10.2	Operating Revenue	0	(10,000)	(909,463)
111100	Buildings (Upgrade)	31/03/2021 item 10.2	Capital Expenses	0	(10,000)	(919,463)
111100	Buildings (Upgrade)	31/03/2021 item 10.2	Capital Expenses	0	(950)	(920,413)
111100	Buildings (Upgrade)	31/03/2021 item 10.2	Capital Expenses	10,000	0	(910,413)
147564	Warbon Oval Shade Structure	31/03/2021 item 10.2	Capital Expenses	2,000	0	(908,413)
122003	Warburton Community Roads-Maint	31/03/2021 item 10.2	Operating Expenses	0	(500)	(908,913)
122003	Warburton Community Roads-Maint	31/03/2021 item 10.2	Operating Expenses	0	(48)	(908,961)
122003	Warburton Community Roads-Maint	31/03/2021 item 10.2	Operating Expenses	0	(8,300)	(917,261)
122003	Warburton Community Roads-Maint	31/03/2021 item 10.2	Operating Expenses	8,300	0	(908,961)
122004	Other Minor Road Works	31/03/2021 item 10.2	Operating Expenses	0	(10,000)	(918,961)
122004	Other Minor Road Works	31/03/2021 item 10.2	Operating Expenses	280,000	0	(638,961)
122005	Great Central Road - Access Special Grant	31/03/2021 item 10.2	Operating Expenses	0	(10,000)	(648,961)
122005	Great Central Road - Access Special Grant	31/03/2021 item 10.2	Operating Expenses	0	(950)	(649,911)
122005	Great Central Road - Access Special Grant	31/03/2021 item 10.2	Operating Expenses	0	(4,050)	(653,961)
122005	Great Central Road - Access Special Grant	31/03/2021 item 10.2	Operating Expenses	15,000	0	(638,961)
122009	Warburton Bypass Road	31/03/2021 item 10.2	Operating Expenses	0	(10,000)	(648,961)
122022	Giles Mulga Park-Special Grant	31/03/2021 item 10.2	Operating Expenses	0	(1,000)	(649,961)
122022	Giles Mulga Park-Special Grant	31/03/2021 item 10.2	Operating Expenses	0	(95)	(650,056)
122022	Giles Mulga Park-Special Grant	31/03/2021 item 10.2	Operating Expenses	151,095	0	(498,961)
122023	Rd Mtce-Warburton Blackstone Access-Special Grant	31/03/2021 item 10.2	Operating Expenses	0	(5,000)	(503,961)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in	Decrease in	Amended
				Available Cash	Available Cash	Budget Running Balance
				\$	\$	\$
122023	Rd Mtce-Warburton Blackstone Access-Special Grant	31/03/2021 item 10.2	Operating Expenses	0	(475)	(504,436)
122023	Rd Mtce-Warburton Blackstone Access-Special Grant	31/03/2021 item 10.2	Operating Expenses	5,475	0	(498,961)
122026	Wanarn Community Access-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	(500)	(499,461)
122026	Wanarn Community Access-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	(48)	(499,509)
122026	Wanarn Community Access-Special Grants	31/03/2021 item 10.2	Operating Expenses	548	0	(498,961)
122027	Patjarr Community Access	31/03/2021 item 10.2	Operating Expenses	0	(1,200)	(500,161)
122027	Patjarr Community Access	31/03/2021 item 10.2	Operating Expenses	0	(121)	(500,282)
122027	Patjarr Community Access	31/03/2021 item 10.2	Operating Expenses	0	(33,616)	(533,898)
122028	Jameson Wanarn-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	(4,000)	(537,898)
122028	Jameson Wanarn-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	(380)	(538,278)
122028	Jameson Wanarn-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	(620)	(538,898)
122028	Jameson Wanarn-Special Grants	31/03/2021 item 10.2	Operating Expenses	5,000	0	(533,898)
122030	Wingellina Community Access-Special Grants	31/03/2021 item 10.2	Operating Expenses	0	(10,000)	(543,898)
122150	Contribution - Lighting of Streets	31/03/2021 item 10.2	Operating Expenses	20,000	0	(523,898)
122202	Road Supervision / Mgmt	31/03/2021 item 10.2	Operating Expenses	17,709	0	(506,189)
122202	Road Supervision / Mgmt	31/03/2021 item 10.2	Operating Expenses	1,281	0	(504,908)
122280	AMP Review	31/03/2021 item 10.2	Operating Expenses	0	(3,000)	(507,908)
122281	R2030 Survey Centre Line MRWA	31/03/2021 item 10.2	Operating Expenses	5,000	0	(502,908)
122281	R2030 Survey Centre Line MRWA	31/03/2021 item 10.2	Operating Expenses	0	(2,000)	(504,908)
122282	Roman Road Inventory System - System Mtce	31/03/2021 item 10.2	Operating Expenses	0	(6,000)	(510,908)
122282	Roman Road Inventory System - System Mtce	31/03/2021 item 10.2	Operating Expenses	0	(3,000)	(513,908)
122286	Insurance Workers Compensation	31/03/2021 item 10.2	Operating Expenses	0	(3,452)	(517,360)
122286	Insurance Workers Compensation	31/03/2021 item 10.2	Operating Expenses	3,452	0	(513,908)
122289	Plant Operation Costs	31/03/2021 item 10.2	Operating Expenses	15,000	0	(498,908)
122289	Plant Operation Costs	31/03/2021 item 10.2	Operating Expenses	0	0	(498,908)
122295	Travelling Expenses	31/03/2021 item 10.2	Operating Expenses	0	(8,000)	(506,908)
122295	Travelling Expenses	31/03/2021 item 10.2	Operating Expenses	2,500	0	(504,408)
143030	Satellie / Telephone Charges - Engineering	31/03/2021 item 10.2	Operating Expenses	0	(80)	(504,488)
121300	Grants - MRWA GCR income for CapEx	31/03/2021 item 10.2	Capital Revenue	0	(1,300,000)	(1,804,488)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
122363	Govt Grant - RA, Ab Access (Operating)	31/03/2021 item 10.2	Operating Revenue	611,957	0	(1,192,531)
122363	Govt Grant - RA, Ab Access (Operating)	31/03/2021 item 10.2	Operating Revenue	0	(126,000)	(1,318,531)
122371	Reimbursements & Other Income	31/03/2021 item 10.2	Operating Revenue	34,937	0	(1,283,594)
122373	Fed, Roads Grant (untied)	31/03/2021 item 10.2	Operating Revenue	37,232	0	(1,246,362)
027019	Proceeds Sale of Assets	31/03/2021 item 10.2	Capital Revenue	19,000	0	(1,227,362)
121200	Storage Compound (Land & Buildings - new)	31/03/2021 item 10.2	Capital Expenses	0	(28,000)	(1,255,362)
121200	Storage Compound (Land & Buildings - new)	31/03/2021 item 10.2	Capital Expenses	0	(2,650)	(1,258,012)
121200	Storage Compound (Land & Buildings - new)	31/03/2021 item 10.2	Capital Expenses	0	(20,000)	(1,278,012)
121400	Great Central Road - MRWA Capex	31/03/2021 item 10.2	Capital Expenses	1,300,000	0	21,988
123007	Plant & Equipment Purchases	31/03/2021 item 10.2	Capital Expenses	0	(7,000)	14,988
147602	Jameson - Southern Bypass	31/03/2021 item 10.2	Capital Expenses	0	(3,543)	11,445
147602	Jameson - Southern Bypass	31/03/2021 item 10.2	Capital Expenses	0	(335)	11,110
147602	Jameson - Southern Bypass	31/03/2021 item 10.2	Capital Expenses	0	(3,650)	7,460
147602	Jameson - Southern Bypass	31/03/2021 item 10.2	Capital Expenses	27,632	0	35,092
147611	Jameson Wanarn	31/03/2021 item 10.2	Capital Expenses	0	(1,289)	33,803
147611	Jameson Wanarn	31/03/2021 item 10.2	Capital Expenses	0	(117)	33,686
147611	Jameson Wanarn	31/03/2021 item 10.2	Capital Expenses	0	(536)	33,150
147611	Jameson Wanarn	31/03/2021 item 10.2	Capital Expenses	0	(18,163)	14,987
147612	Warburton Blackstone (RRG)	31/03/2021 item 10.2	Capital Expenses	0	(6,934)	8,053
147612	Warburton Blackstone (RRG)	31/03/2021 item 10.2	Capital Expenses	0	(593)	7,460
147612	Warburton Blackstone (RRG)	31/03/2021 item 10.2	Capital Expenses	0	(1,866)	5,594
147612	Warburton Blackstone (RRG)	31/03/2021 item 10.2	Capital Expenses	9,394	0	14,988
147625	Giles Mulga Park (RRG)	31/03/2021 item 10.2	Capital Expenses	0	(1,000)	13,988
147625	Giles Mulga Park (RRG)	31/03/2021 item 10.2	Capital Expenses	0	(95)	13,893
147625	Giles Mulga Park (RRG)	31/03/2021 item 10.2	Capital Expenses	0	(473,862)	(459,969)
147634	Wingellina Access Road	31/03/2021 item 10.2	Capital Expenses	306,217	0	(153,752)
132200	Tourism Consultancy	31/03/2021 item 10.2	Operating Expenses	175,000	0	21,248
132280	Memberships - Tourism	31/03/2021 item 10.2	Operating Expenses	109	0	21,357
132281	Signs - Tourist Information	31/03/2021 item 10.2	Operating Expenses	3,000	0	24,357

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 13
BUDGET AMENDMENTS**

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

GL Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
132289	Tourism Expenditure - Other (Minor)	31/03/2021 item 10.2	Operating Expenses	4,000	0	28,357
133010	Building Inspections	31/03/2021 item 10.2	Operating Expenses	7,158	0	35,515
133010	Building Inspections	31/03/2021 item 10.2	Operating Expenses	2,785	0	38,300
133400	Building Commission Fees	31/03/2021 item 10.2	Operating Revenue	0	(300)	38,000
133410	Charges Building Fees	31/03/2021 item 10.2	Operating Revenue	0	(250)	37,750
133410	Charges Building Fees	31/03/2021 item 10.2	Operating Revenue	0	(250)	37,500
	Proceeds Sale of Assets	31/03/2021 item 10.2	Operating Revenue	0	(60,000)	(22,500)
	Profit on Disposal of Asset	31/03/2021 item 10.2	Operating Revenue	0	(1,000)	(23,500)
	Loss on Disposal of Assets	31/03/2021 item 10.2	Operating Expenses	23,500	0	0
				4,045,195	(4,045,195)	0

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2021**

**NOTE 14
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2020-21 year is \$20,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Housing	37,133	40.51%	▲ Permanent	Additional income received from rental of Shire housing
Recreation and culture	30,704	19.65%	▲ Permanent	WA Police grant received for the Strong Wati program will result in a permanent difference. Rental income at CRC is currently higher than anticipated but not expected to result in additional income. Retail sales at the Warta shop are also currently above budget.
Transport	(436,844)	(20.25%)	▼ Timing	Work on the road network is currently behind the anticipated schedule.
Expenditure from operating activities				
Governance	33,575	31.70%	▲ Timing	A number of small amounts in various accounts contribute to this variance, the timing of payment for membership contribution to VROC & NCWG of Councils is the biggest contributor.
Community amenities	157,149	40.10%	▲ Timing	Salaries and wages continue to track well under budget, with other associated costs also down. Waste consultancy costs are behind their budget timeline. Admin costs to this program are also contributing.
Recreation and culture	98,972	18.25%	▲ Timing	Salaries and associated costs are considerably under budget. Expenditure on the Recreation & Sport consultancy is tracking under budget. Maintenance at the Cultural Centre is another account that is well below expectations. The admin allocations in the sub programs to be adjusted.
Transport	529,248	13.66%	▲ Timing	Expenditure on the road network is less than anticipated and will be carried into 21/22 budget if not completed by 30 June 2021. Admin allocations to be adjusted.
Economic services	(21,767)	(91.19%)	▼ Permanent	Admin allocations require an adjustment.
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	233,179	12.12%	▲ Timing	Income is higher than anticipated due to YTD budget profile.
Proceeds from disposal of assets	35,454	61.66%	▲ Permanent	Sale of the Works cruiser received a much higher auction price
Financing activities				
Transfer to reserves	1,004,336	98.15%	▲ Permanent	Reserve transfers will occur at year end.



Shire of **Ngaanyatjaraku**

ON A JOURNEY

Plan for the Future: Strategic Community Plan and Corporate Business Plan 2021-2031



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Shire of Ngaanyatjarraku
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Foreword

I am pleased to present the Shire of Ngaanyatjarraku Plan for the Future: Strategic Community Plan and Corporate Business Plan. This Plan is part of our Council's continued commitment to maintain our focus, ensuring the Shire of Ngaanyatjarraku strives to work with the community to fulfil their needs and support their aspirations while acting with fairness and demonstrating leadership.

The Shire of Ngaanyatjarraku community were invited to share their vision, aspirations and objectives for the future of the Shire of Ngaanyatjarraku during the initial development of the Strategic Community Plan 2013 - 2023. In July 2020 we sought feedback from our community on their vision and aspirations for the Shire as part of the major review of the Strategic Community Plan, however due to the COVID-19 Pandemic the in-person component of this engagement was postponed. Further details of the engagement process are outlined in this Plan.

This Plan shares our vision and objectives, aligned to the community's expressed visions and aspirations for the future. Outlining how we will, over the next decade, work towards a brighter future for the Shire of Ngaanyatjarraku community.

As a local government we will work in partnership with the community, and other key stakeholders, to deliver these outcomes using the strategies we have detailed in this Plan. This means, for some strategy delivery, we will advocate and facilitate for other parties to undertake and support the Shire.

Over recent years, the Shire of Ngaanyatjarraku has undertaken infrastructure developments which will be of ongoing benefit to our resident population. During the development of this Plan, we recognised our progress and identified the need to ensure the Shire has the resource capacity to maintain our infrastructure and continue current levels of services to the community.

(John) Damian McLean, President
May 2021.

Our vision: The Shire of Ngaanyatjarraku - on a journey



About the Shire of Ngaanyatjarraku

Our Place

The Shire of Ngaanyatjarraku is situated within the traditional lands of the Ngaanyatjarra people of the Central Desert of Western Australia, covering an area of 159,821 km².

The 99-year leases held by the Ngaanyatjarra Land Council on behalf of the traditional owners also form the boundaries of the Shire of Ngaanyatjarraku. The neighbouring local governments are the Shires of Wiluna, Laverton, and East Pilbara. Permission is required to travel on the lands of Ngaanyatjarraku by the Ngaanyatjarra Council Aboriginal Corporation (NCAC) in Alice Springs.

The town of Warburton is the centre of administration for the Shire, located 1,542 km northeast of Perth and 320 km west of the Northern Territory border, on the Great Central Road.

The region is diverse in natural beauty from the magnificent Rawlinson ranges to the red sandy plains of the Gibson Desert. The country offers brilliant blue skies, dramatic red ground and remarkable flora and fauna.

The Shire of Ngaanyatjarraku is arguably the most isolated local government in Western Australia. Residents and service providers face significant challenges due to the remoteness. This is a key factor when developing this Strategic Community Plan as it heavily impacts the local resident communities and key workers for service providers.

There is a mail plane which provides a service to Warburton from Alice Springs and Kalgoorlie, with strict rules on who and what can fly. There are no commercial bus services to Warburton and physical access to the Shire can be difficult, particularly during the wet season, which can make the gravel roads impassable.



Our History

The Shire of Ngaanyatjarraku was formed on 1 July 1993 by the division of the Shire of Wiluna with the eastern area becoming the new Shire. The first local government elections were held in October 1993 and eight Councillors were elected. The communities are committed to mainstream local government and the delivery of services by the Shire rather than any other organisation.

The Shire steadily improved and extended the range of services provided to the communities. However, changes in Federal and State funding arrangements have resulted in the Shire needing to reduce services such as recreation, rubbish collection, early years programs and the aboriginal environmental health program to address financial sustainability.

Since the establishment of the Shire there have been extensive improvements to the communications, road infrastructure and services provided to the communities within the Shire. The Shire continues to represent and be an advocate for improved community services.

About the Shire of Ngaanyatjarraku

Our People

The Ngaanyatjarra people of the Central Desert are strongly committed to their society and culture.

The Shire is home to ten remote communities:

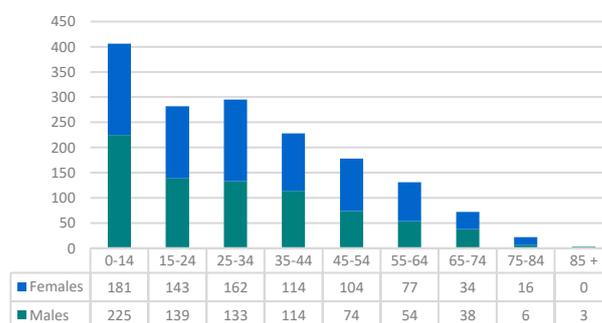
- Blackstone / Papulankutja
- Jameson / Mantamaru
- Kanpa
- Patjarr / Karliywara
- Tjirrkarli
- Tjukurla
- Wanarn
- Warburton / Milyirrtjarra
- Warakurna (and Giles Weather Station)
- Wingellina / Irrunytju

The communities are serviced by ancillary medical services, community schools, community support services and a variety of recreation facilities.

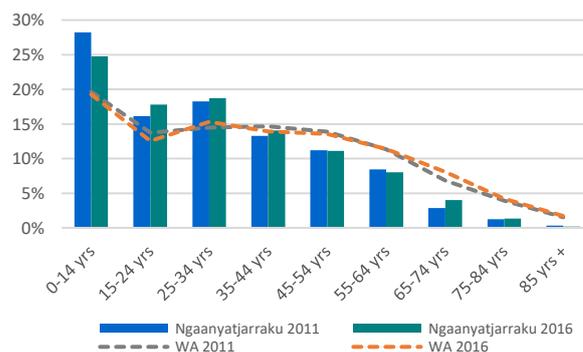
 **1,606¹**

Shire of Ngaanyatjarraku's population on the night of the census in 2016. An increase from the 1,437 estimated population at the time of the 2011 census. The resident population trend of the Lands is stable with a small overall increase.

The chart below shows the estimated resident population, by age group, at the time of the 2016 census.



The chart below reflects the percentage of the estimated resident population within each age grouping for the district of the Shire of Ngaanyatjarraku (represented by the blue (2011) and green (2016) columns) and Western Australia (represented by the grey (2011) and orange (2016) dotted lines).



In comparison to the Western Australia demographic (reflected by the dotted grey and orange lines), the district has a higher proportion of younger residents in the 0-44 year age ranges with a lower proportion in all age groups over 45 years than the State average.



¹ Australian Bureau of Statistics, Ngaanyatjarraku (S) (LGA56620) 2016 Census of Population and Housing, viewed 20 January 2021

Our Communities' Voice

As part of the ongoing development and review of the Strategic Community Planning, community consultation, with a key focus of obtaining the communities aspirations and vision for the future, was undertaken in 2012, 2016 and most recently in 2020. The results of these engagements were considered during the major review and subsequent development of this Plan for the Future: Strategic Community Plan and Corporate Business Plan.

This review process included a focus on seeking our community's aspirations, vision and objectives for the future and feedback in relation to services and facilities provided by the Shire of Ngaanyatjarraku.

Promotion and Awareness:

The engagement process commenced in July 2020 however, due to the COVID-19 Pandemic, the engagement was postponed and reactivated late in 2020 with promotion and advertising of this major review and request for community input.

- Shire of Ngaanyatjarraku website since 31 July 2020
- Community noticeboards
- Shire Administration Office noticeboards
- Surveys forms handed out to members of the community

A survey was open to all community and stakeholders from 31 July 2020 to 11 December 2020. A link to the survey and request for input was emailed to 20 key stakeholders.

Consultation Response:

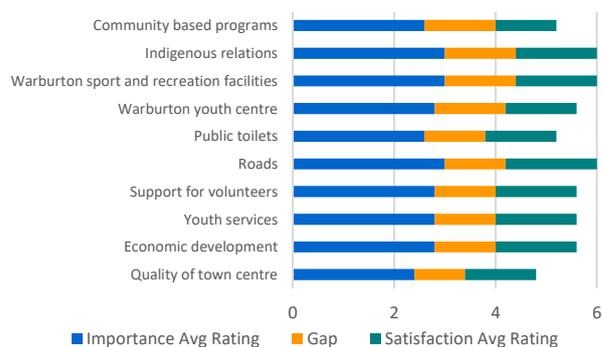
- 5 individual survey responses received
- 20 key stakeholders input requested
- 5 phone consultations with key stakeholder representatives

Our Aspirations and Values

Our community identified the following aspirations and values:

- Safe, healthy and happy communities;
- Retain our special sense of family culture and living on this beautiful land;
- Strong sense of community and culture;
- Encouraging greater engagement of the younger demographic in local activities; and
- Active healthy community sporting, arts and cultural programs;

Through the survey, respondents rated their perspective of the importance and their level of satisfaction with current and anticipated Shire services, facilities and support. The chart below reflects the ten areas with the largest gap, shown in yellow, between the average importance ratings (shown in blue) of the Shire services and average satisfaction rating (shown in green) of the same service.



Of note, essential to our communities are the provision of swimming pools, as these provide significant benefits in relation to health, recreation and social wellbeing. Road access is also essential, with the majority of roads being gravel, requiring maintenance at adequate levels of service. With minimal income from a small mining tenement rate base, and no GRV ratepayers, the support of the State and Federal governments is essential to providing these services.

Our Communities' Voice

Challenges

There are significant challenges that need to be acknowledged and addressed to assist our communities in pursuit of their hopes for the future. These include, although are not limited to, the following:

- Anti-social behaviour
- Road access limitations including long distances on gravel only, limited services along these roads and unreliable phone coverage;
- Geographical isolation - access is a critical issue
- The frequency and cost of transport
- Employment opportunities
- Significant health and wellbeing concerns
- High cost of living
- Language barrier, with English not the primary first language of resident population
- The Government funding model is not considered viable and compromises service provision
- Disadvantaged and vulnerable people are at high risk

Whilst many of the challenges identified are outside the scope of Shire service provision, there is keen interest in working together to address these serious concerns.

Developing and maintaining an adequate standard of services to meet the needs of the local communities along with adequate social infrastructure is noted as a high priority. However, there needs to be recognition many core services are the responsibility of the State and Federal Governments. The communities want the Shire to continue to advocate for better services and infrastructure, on their behalf.

How do we progress

To continue progressing, our communities need the Shire, our stakeholders and our people to work together. The Shire is a unique local government in that revenue received from rates is restricted to mining exploration tenements which fluctuate from year to year, with service provision mostly provided due to State and Federal funding allocations. This funding is essential to provide our communities with the basic services recognised as necessary to all citizens.

The Shire continues striving to be forward thinking, with strong representation providing good leadership, the Shire will communicate and acknowledge local feedback to ensure the services delivered are representative of the community's needs. In addition to focusing on continually improving the quality of service, and in recognition of the limited resources available, the Shire will work to leverage partnerships and have greater collaboration, including regional collaboration. Efforts will be maximized to advocate and lobby for funding, resources and better services.



Strategic Direction and Service Delivery

Strategic Objectives

The following three key strategic objectives highlight our focus, in reflection of our communities hopes for the future.

- **Our People:** Looking after our people - our communities are healthy, happy and informed
- **Our Land:** Looking after our land - which we all depend upon and love living on, and want to keep good for our children and grandchildren; and
- **Our Leadership:** Showing the way for our communities - doing the right things to look after our people and land.

Development of the local economy, whilst not a key strategic focus due to being outside the Shire's responsibility and control, is of keen interest and the Shire will support, where possible, initiatives supporting the local economy. We will continue to work closely with State and Federal Government agencies and our traditional partner, Ngaanyatjarra Council to deliver services across the Ngaanyatjarra Lands (Lands).

Service Delivery

- The Shire of Ngaanyatjarraku delivers services to its community in line with its vision, values, the key strategic objectives set out above and available funding. Each of the objectives has several outcomes the Shire seeks to achieve over the 10+ years of the Strategic Community Plan.
- Strategies and detailed actions to achieve these outcomes have been developed as part of the Corporate Business Planning process and are detailed on the following pages.
- When these actions will be undertaken is indicated also, some actions may be completed in one year, others will take longer and some are ongoing and subject to funding.
- As the Shire strives to achieve these outcomes, our communities will be kept informed of the progress by means of the Shire's Annual Report.

Service Delivery on the Lands

For some time, the Shire has been advocating for the need for a review of services provided to the lands via a Lands Service Review. In June 2020, the Shire wrote to the Minister for Local Government; Culture and the Arts advising that the Shire was experiencing issues related to legislative change and seeking his advocacy to try and resolve some major issues the Shire has been unsuccessful in negotiating with other State Ministers.

Since then, the Aboriginal Engagement (DPC) and the Goldfields Regional and Remote Service Delivery (DoC) units have set up a joint working group made up of State representatives across various portfolios, the National Indigenous Australians Agency (NIAA) and the Ngaanyatjarra Council Aboriginal Corporation (NCAC) and the Shire of Ngaanyatjarraku (SoNG).

The main issues raised by the Shire for urgent stage 1 resolution by the working party are:

- Swimming pools to open in Warburton, Warakurna and Blackstone for the upcoming swim season (NCAC) and ongoing funding for future seasons;
- Waste management services;
- Sport and recreation services;
- Youth services;
- Early years child development;
- Environmental health services; and
- Fire and emergency services

Longer term stage 2 issues will cover the full range of services and infrastructure, including community and human services, economic development, including the link between service provision arrangements and employment, welfare, economic development, education and training that a normal Local Government provides.

Measuring our Progress

Key performance measures have been identified in line with our strategic objectives, the Shire will monitor and report our progress using these measures.

Strategic Direction and Service Delivery

Our People: Looking after our people

Our communities are healthy, happy and informed

Outcome 1 Happy People

Strategy	Corporate Business Plan Actions	Ongoing	2021/22	2022/23	2023/24	2024/25	Key Performance Indicator
1.1 Support and facilitate community involvement and participation opportunities	1.1.1 Facilitate community events and activities		✓	✓	✓	✓	Increase in participation rates
	1.1.2 Investigate and seek new programs and opportunities for community participation		✓	✓	✓	✓	Maintain/increase number of community activities and events
	1.1.3 Implement Sport and Recreation Programs and services across the lands		✓	✓	✓	✓	Increase participation in sport and recreation activities

Outcome 2 Healthy People

Strategy	Corporate Business Plan Actions	Ongoing	2021/22	2022/23	2023/24	2024/25	Key Performance Indicator
2.1 Advocate for adequate health and emergency services provision	2.1.1 Advocate for access to delivery of good health service		✓	✓	✓	✓	Communications in support of appropriate services
	2.1.2 Lobby for appropriate levels of health and emergency services provision		✓	✓	✓	✓	Communications in support of appropriate services
2.2 Ensure appropriate water supply for Warburton	2.2.1 Investigate Warburton town water supply network leaks in relation to health / infrastructure damage issues		✓	✓	✓	✓	Maintain appropriate water supply service level
2.2 Ensure appropriate regulatory health and waste services provision with funding	2.2.1 Provide environmental health services		✓	✓	✓	✓	Compliance with Food and Health Acts
	2.2.2 Implement waste management plan across the lands		✓	✓	✓	✓	Decrease in litter across the lands. Compliance with the WARR / EPA Acts

Strategic Direction and Service Delivery

Our People: Looking after our people

Our communities are healthy, happy and informed

Outcome 3 Informed People

Strategy	Corporate Business Plan Actions	Ongoing	2021/22	2022/23	2023/24	2024/25	Key Performance Indicator
3.1 Support education opportunities and advocate for appropriate education services	3.1.1 Advocate for early years learning service		✓	✓	✓	✓	Service provided by NIAA across the lands
	3.1.2 Support youth engagement and services initiatives		✓	✓	✓	✓	Activities and events for local youth
3.2 Advocate for adequate telecommunication infrastructure and services	3.2.1 Lobby for upgrade to 4G across the lands		✓	✓	✓	✓	Continue lobbying Telstra
	3.2.2 Ensure TV and radio rebroadcasting services are maintained		✓	✓	✓	✓	Continued access to TV and Radio services in Warburton and Blackstone, subject to funding

Strategic Direction and Service Delivery

Our Land: Looking after our Land

Which we all depend upon and love living on, and want to keep good for our children and grandchildren

Outcome 4 Enjoying our Land

Strategy	Corporate Business Plan Actions	Ongoing	2021/22	2022/23	2023/24	2024/25	Key Performance Indicators
4.1 Help preserve, enhance and enjoy our land	4.1.1 Ensure development controls are in place		✓	✓	✓	✓	Compliant planning and building controls in place
	4.1.2 Work with key stakeholders to manage resource access and extraction		✓	✓	✓	✓	Road maintenance agreements with resource companies
4.2 Support appropriate tourism and visitor attraction initiatives	4.2.1 Implement the Prospectus business case outlining development opportunities within the district		✓	✓	✓	✓	Business Case for Warburton Concept Plan
	4.2.2 Develop and implement a tourism strategy		✓	✓	✓	✓	Adoption and implementation of Strategy Increase in tourist numbers

Outcome 5 Travelling our Land

Strategy	Corporate Business Plan Actions	Ongoing	2021/22	2022/23	2023/24	2024/25	Key Performance Indicators
5.1 Effective management and planning of road infrastructure	5.1.1 Develop, maintain and implement 10 year capital works program for roads infrastructure		✓	✓	✓	✓	Satisfactory asset ratios in the Annual Financial Statements
	5.1.2 Undertake road asset information review and update to provide data to ensure grant funding approvals		✓	✓	✓	✓	RAMM data base updated and Fair Value 2021 completed
	5.1.3 Maintain and implement asset management planning				✓	✓	Asset Management Plan review completed 2022
	5.1.4 Lobby for and support upgrade and seal of Great Central Road		✓	✓	✓	✓	Road sealed from border to border
	5.1.5 Develop Indigenous Land Use Agreement covering road network		✓				ILUA adopted by Council

Strategic Direction and Service Delivery

Our Land: Looking after our Land

Which we all depend upon and love living on, and want to keep good for our children and grandchildren

Outcome 6 Living on our Land

Strategy	Corporate Business Plan Actions	Ongoing	2021/22	2022/23	2023/24	2024/25	Key Performance Indicators
6.1 Maintain Shire owned buildings and facilities	6.1.1 Develop and implement maintenance plans		✓	✓	✓	✓	Staff housing and offices well maintained
	6.1.2 Develop storage compound for plant and equipment at Depot		✓	✓	✓	✓	Storage compound complete and in use
6.2 Appropriate service delivery	6.2.1 Undertake Lands Services Review		✓				Land Services Review adopted by Council
6.3 Ensure good community facilities	6.3.1 Work with NCAC to provide and maintain recreation facilities		✓	✓	✓	✓	Facilities upgraded and usage increases
	6.3.2 Support and drive the Sport and Recreation facility requirements identified in the Sport and Recreation Plan		✓	✓	✓	✓	

Strategic Direction and Service Delivery

Our Leadership: Showing the way for our communities
Doing the right things to look after our people and land.

Outcome 7 Good leadership, effectively representing and advocating for our communities

Strategy	Corporate Business Plan Actions	Ongoing	2021/22	2022/23	2023/24	2024/25	Key Performance Indicators
7.1 Provide strategic leadership and good governance	7.1.1 Regular training and development for elected members		✓	✓	✓	✓	Reduction of statutory non compliance matters
	7.1.2 Communicate and engage with our communities		✓	✓	✓	✓	Regular communications maintained
	7.1.3 Review current Shire service provision and levels of service		✓	✓	✓	✓	Financial sustainability in accordance with LTFP
	7.1.4 Audit and Risk Committee appointed and functioning appropriately		✓				Compliance calendar on track
7.2 Advocate on behalf of our communities	7.2.1 Represent and promote the Shire of Ngaanyatjarraku		✓	✓	✓	✓	Maintain participation on boards and committees
	7.2.2 Collaborate with regional partners, key stakeholders and other relevant organisations		✓	✓	✓	✓	Attendance /participation at collaborative meetings

Strategic Direction and Service Delivery

Our Leadership: Showing the way for our communities
Doing the right things to look after our people and land.

Outcome 8 A well functioning organisation

Strategy	Corporate Business Plan Actions	Ongoing	2021/22	2022/23	2023/24	2024/25	Key Performance Indicators
8.1 Maintain corporate governance, responsibility and accountability	8.1.1 Maintain accountability and financial responsibility through effective planning		✓	✓	✓	✓	Adopted Annual Budget in line with long term financial planning
	8.1.2 Maintain effective policies, procedures and practices		✓	✓	✓	✓	Current policies and procedures in place
	8.1.3 Effectively monitor and manage risk		✓	✓	✓	✓	Reduction of statutory non compliance matters
	8.1.4 Develop and maintain strategic plans (ie IT Plan)		✓	✓	✓	✓	Current statutory strategic plans, implementation of IT Plan
	8.1.5 Provide appropriate services to our communities within resource capacity		✓	✓	✓	✓	Service delivery in line with Adopted Budget
8.2 Provide a good place to work	8.2.1 Ensure implementation and commitment to workplace health and safety		✓	✓	✓	✓	Compliance with new Workplace Health and Safety Act
	8.2.2 Provide good housing and working conditions for employees		✓	✓	✓	✓	Increased attraction and retention of staff and staff satisfaction.
	8.2.3 Support training and development for employees		✓	✓	✓	✓	Employees maintaining required qualifications
	8.2.4 Investigate alternative recruitment mechanisms		✓	✓	✓	✓	Reduced vacancy time

Capital Projects

A number of projects are forecast to be undertaken during the life of the Corporate Business Plan, which result in additional capital expenditure. The projects include new, expansion, upgrade and renewal of assets and are detailed in the forecast capital expenditure provided in the Long Term Financial Plan (LTFP).

A number of the projects listed in the LTFP are reliant on external contributions, should these not be received the project may be deferred until adequate funding is available.

Projects	Action Reference	Additional Capital Expenditure			
		2021-22	2022-23	2023-24	2024-25
Plant Replacement Program	5.1.1 5.1.3	212,100	157,095	83,455	260,150
Road Renewals RTR Funded	5.1.1 5.1.3	416,119	416,119	416,119	416,119
Road Renewals AAR Funded	5.1.1 5.1.3	585,000			
Road Renewals Special Projects	5.1.1 5.1.3	1,005,000	1,035,000	1,035,000	1,035,000
Road Grants - MRWA GCR	5.1.1 5.1.3	920,000	600,000	400,000	
Road Grants - Stimulus Funding	5.1.1 5.1.3	347,959			
Emergency Waste Program (DoC)	2.2.2	1,826,780			
Buildings Renewals	6.1.1	184,000	189,000	246,000	325,000
Warburton Roadhouse / Civic Centre upgrade	6.1.1 / 6.3.1			2,500,000	
Tjulyuru extension	6.1.1 / 6.3.1				3,500,000
Grand Total		5,496,958	2,397,214	4,680,574	5,536,269

Forecast Statement of Funding

The following Forecast Statement of Funding is extracted from the Long Term Financial Plan 2021 - 2036 to provide an indication of the net funding available. The forecast statement should be read in conjunction with the full Strategic Resource Plan and its underlying assumptions and predictions.

	2021-22	2022-23	2023-24	2024-25
	\$	\$	\$	\$
FUNDING FROM OPERATIONAL ACTIVITIES				
Revenues				
Rates	171,976	173,696	175,433	177,187
Operating grants, subsidies and contributions	6,907,213	7,607,953	8,456,035	8,504,368
Fees and charges	308,744	311,832	314,951	318,102
Interest earnings	40,654	42,974	45,981	47,594
Other revenue	32,740	33,067	33,397	33,730
	<u>7,461,327</u>	<u>8,169,522</u>	<u>9,025,797</u>	<u>9,080,981</u>
Expenses				
Employee costs	(2,079,392)	(2,100,187)	(2,231,186)	(2,253,502)
Materials and contracts	(4,154,384)	(4,803,131)	(5,628,277)	(5,658,552)
Utility charges (electricity, gas, water etc.)	(72,713)	(73,441)	(74,176)	(74,918)
Depreciation on non-current assets	(1,564,110)	(1,577,921)	(1,648,586)	(1,741,468)
Insurance expense	(167,500)	(169,176)	(170,865)	(172,572)
Other expenditure	(97,038)	(98,008)	(98,987)	(99,977)
	<u>(8,135,137)</u>	<u>(8,821,864)</u>	<u>(9,852,077)</u>	<u>(10,000,989)</u>
	<u>(673,810)</u>	<u>(652,342)</u>	<u>(826,280)</u>	<u>(920,008)</u>
Funding position adjustments				
Depreciation on non-current assets	1,564,110	1,577,921	1,648,586	1,741,468
Net funding from operational activities	<u>890,300</u>	<u>925,579</u>	<u>822,306</u>	<u>821,460</u>
FUNDING FROM CAPITAL ACTIVITIES				
Inflows				
Proceeds on disposal	72,720	66,306	13,394	135,278
Non-operating grants, subsidies and contributions	4,765,858	1,706,119	4,006,119	4,606,119
Outflows				
Purchase of property plant and equipment	(396,100)	(346,095)	(2,829,455)	(4,085,150)
Purchase of infrastructure	(5,100,858)	(2,051,119)	(1,851,119)	(1,451,119)
Net funding from capital activities	<u>(658,380)</u>	<u>(624,789)</u>	<u>(661,061)</u>	<u>(794,872)</u>
FUNDING FROM FINANCING ACTIVITIES				
Inflows				
Transfer from reserves	0	0	0	20,340
Outflows				
Transfer to reserves	(231,920)	(300,790)	(161,245)	(46,928)
Net funding from financing activities	<u>(231,920)</u>	<u>(300,790)</u>	<u>(161,245)</u>	<u>(26,588)</u>
Estimated surplus/deficit July 1 B/Fwd	0	0	0	0
Estimated surplus/deficit June 30 C/Fwd	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Resources

Services and facilities provided by the Shire have been linked with the relevant strategies identified in the Strategic Community Plan, providing a connection with the desired outcomes and community vision.

Shire Services	Strategy
Customer service	1.1 2.2 7.1 8.1
Community engagement	1.1 5.1 7.1
Asset maintenance planning	5.1 6.1 8.1
Financial management	7.1 8.1
Building control services	2.2 4.1
Health administration inspection	2.2 8.1
TV radio rebroadcasting	3.2
Warburton rubbish collection	2.2 8.1
Community based programs	1.1 3.1 8.1
Local emergency management	2.1 8.1
Economic development	3.1 4.2 7.2
Regional collaboration	7.2
Tourism management	4.2
Management - Tjulyuru Cultural Civic Centre	8.1
Facilities Infrastructure	
Parks and gardens	6.1
Quality of town centre	6.1
Roads	5.1
Verge maintenance	5.1
Warburton sport and recreation facilities	6.3
Swimming pool	6.3
Public toilets	6.1 6.3
Refuse site	2.2
Council buildings heritage assets	6.1
Community Support Advocacy	
Early childcare program	3.1
Youth services	1.1 3.1
Sport and recreation program	1.1
Warburton school holiday youth recreation program	1.1
Indigenous relations	1.1
Support for volunteers	1.1
Warburton youth centre	1.1

This Plan for the Future was developed with an understanding of the Shire's current resource capacity, including financial, workforce and asset resources.

Future resource capacity is not currently known and is partially dependent on other levels of government. The expected future resource capacity and trend was considered in the development of this Plan for the Future.

	30 June 2020 ²	Future Trend
Workforce	12 FTE	Increasing (dependent on future project funding)
Infrastructure Assets	\$104.3m	Increasing
Property, Plant and Equipment	\$7.5m	Stable
Cash Backed Reserves	\$3.8m	Stable Decreasing in later years
Borrowings	\$0	No Changes
Annual Rates Revenue	\$260k	Decreasing
Annual Revenue	\$6.5m	Stable (dependent on grant funding)
Annual Operating Expenditure	\$4.1m	Increasing as services implement and compliance costs increase

² Shire of Ngaanyatjarraku Draft Long Term Financial Plan 2021-2036

Strategic Risk Management

It is important to consider the external and internal context in which the Shire of Ngaanyatjarraku operates, relative to risk, in order to understand the environment in which the Shire seeks to achieve its strategic objectives.

External Factors

- Increasing community expectations in relation to service levels and delivery to align with Kimberley and Pilbara remote communities e.g. waste, swimming pools, Sport and Recreation services, etc
- Demand for resourcing due to potential expansion in service delivery subject to funding
- Cost shifting by Federal and State Governments e.g. responsibility for remote indigenous services
- Rapid changes in information technology changing the service delivery environment, new IT Plan to implement
- Increased compliance requirements due to Government Policy and Legislation e.g. new WHS System, IPRF
- Not enough external funding for infrastructure and operations as true need identified through asset management planning
- Climate change and subsequent response
- COVID-19 Pandemic
- Increased inflation with no corresponding increase in grant revenue

The unique circumstances of the Lands and service provision by various levels of government create a high level of risk to the local government's operations, both from reliance on grant funding and cost shifting by higher levels of government. Mitigation of this risk is extremely difficult due to the high reliance on grant funding.

Internal Factors

- The objectives and strategies contained in the Council's current Strategic Community Plan
- The timing and actions contained in the Council's Corporate Business Plan
- Organisational size, structure, activities and extreme remote location
- Human resourcing levels and staff retention due to remote location and lack of normal community facilities
- Difficulties in recruiting staff
- The financial capacity of the Shire
- Allocation of resources to achieve strategic outcomes
- Maintenance of corporate records (appropriate and compliance with RKP)

Integrated Planning and Reporting

All Western Australian local governments are required to prepare a Plan for the Future for their district, comprising of two key strategic documents, a Strategic Community Plan and Corporate Business Plan. Local governments are required to have regard for the Plan for the Future when forming their annual budget.

Plan for the Future

This Plan for the Future is the integrated approach to combining the Strategic Community Plan and Corporate Business Plan into one document, reflecting their strategic alignment and integration.

Strategic Community Planning Component

The Strategic Community Plan is Council's principal 10-year strategy and planning tool, guiding the remainder of the Shire's strategic planning. Community engagement underpins to the Strategic Community Plan.

An essential element of the development process is to enable community members and stakeholders to participate in shaping the future of the community, identifying issues and solutions.

This Plan outlines how the Shire will, over the long term, work towards a bright future for the community, as it seeks to achieve its vision inspired by the community's aspirations and objectives.

The Shire of Ngaanyatjarraku intends to use the Strategic Community Plan in several ways, including:

- Guide Council's priority setting and decision making;
- Be a mechanism for the ongoing integration of local planning initiatives;
- Inform the decision making of other agencies and organisations, including community and State Government;
- Provide a rationale to pursue grants and other resources by demonstrating how specific projects align with the aspirations of our community, within the strategic direction of the Shire;
- Inform potential investors and developers of our community's key priorities, and the way we intend to grow and develop;

- Engage local businesses, community groups and residents in various ways to contribute to the Shire's future; and
- Provide a framework for monitoring progress against our vision.

Importantly, plans are only effective if adequate resources are dedicated to ensuring objectives can be delivered.

Corporate Business Planning Component

Achieving the community's vision and the Shire's strategic objectives requires development of actions to address each strategy contained within the Strategic Community Plan. Careful operational planning and prioritisation is required due to limited resources. The corporate business planning is undertaken in conjunction with long term financial and asset management planning. The Corporate Business Plan puts the Strategic Community Plan into action via the Annual Budget.

A core component of corporate business planning includes a 4-year service delivery program, aligned to the strategic direction identified during the strategic community planning, and accompanied by financial projections.

Along with achieving the community aspirations and objectives, the Corporate Business Plan draws upon information from the following strategic documents:

- Long Term Financial Plan;
- Asset Management Plan;
- Workforce Plan
- Other informing plans including:
 - Sport and Recreation Plan
 - IT Plan
- Waste Management Plan

Integrated Planning and Reporting

Asset Management Plan

The Asset Management Plan forms a component of an overall asset management strategy which addresses the Shire's current processes and sets out the steps required to continuously improve the management of Shire controlled assets.

Capital renewal requirements are contained within the asset management plan and have been planned for to the extent the financial and workforce resources are available to enable the renewals to occur.

The current Asset Management Plan was adopted in November 2018 and contained Fair Value valuations as at 30 June 2018 for Road Infrastructure. Since then the Shire has been keeping detailed records of 'unit rates' and has been progressively updating its Road Asset Maintenance Management System as higher unit rates will affect future funding requirements. The Shire is also now aware of the year 2000 asset construction component standards for the four community sealed road networks that may affect future funding requirements. As such the Shire may be required to generate more funds to transfer to its Reserve for future Infrastructure Renewal. The Shire is developing (due to be completed in late 2021) a revised asset management plan for major asset classes in accordance with Council's Asset Management Policy.

Long Term Financial Plan

The Shire of Ngaanyatjarraku is planning for a positive and sustainable future. The Shire seeks to maintain, and where possible, improve service levels into the future while maintaining a healthy financial position.

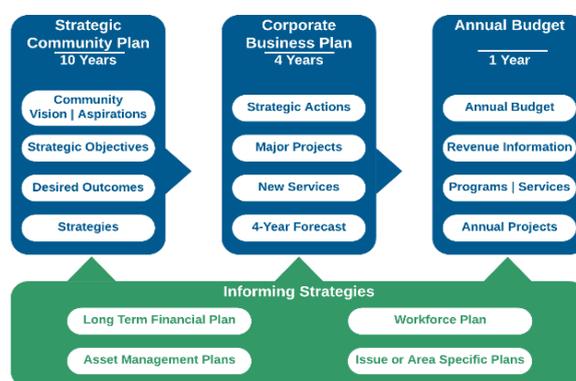
During the development of this Plan for the Future, the Long Term Financial Plan was considered to ensure integration, resulting in an update to the capital works program. As mentioned above a new asset management plan is currently being developed, where detailed results of capital works program updates will be prepared for future reporting and planning. Should there be a 'material' change to the Long Term Financial Plan projections, this Plan will be updated at that time.

Workforce Plan

The workforce plan provides the workforce management and resource strategies necessary to deliver the objectives, outcomes and strategies of the Shire's Strategic Community Plan.

Workforce issues have been considered during the development of this Plan for the Future and the financial impact of the workforce plan captured within the long term financial plan. A combination of workforce and financial constraints has influenced the prioritisation of actions within this Plan.

The Integrated Planning Structure



Review of the Plan for the Future

Strategic Community Planning Component

In accordance with statutory requirements, the Strategic Community Plan is reviewed and updated on a 4-year review cycle including community consultation, with a desktop review being undertaken every 2 years.

Corporate Business Planning Component

In accordance with statutory requirements, the Corporate Business Plan component of this Plan for the Future is reviewed and updated annually to assess the progress of projects and realign the Plan's actions and priorities based on current information and available funding.

References and Acknowledgements

Acknowledgement and appreciation are expressed to the residents and key stakeholders of the Shire of Ngaanyatjarraku, for their time and effort in being a part of the community engagement process and for their invaluable input into the Strategic Community Plan.

The Shire of Ngaanyatjarraku Plan for the Future: Strategic Community Plan and Corporate Business Plan, has been developed by engaging the community and other stakeholders. Council's Elected Members, management and staff also provided input to the development of the Plan. Much of the information contained in this Plan has been derived from documents in the public domain and liaison with key stakeholders and the community.

Reference to the following documents or sources were made during the preparation of the Plan for the Future:

- Shire of Ngaanyatjarraku Integrated Strategic Plan 2018 – 2028 (combined Strategic Community Plan and Corporate Business Plan) reviewed 24 June 2020;
- Council website: www.ngaanyatjarraku.wa.gov.au;
- Australian Bureau of Statistics, Ngaanyatjarraku (S) (LGA56620) 2016 Census of Population and Housing, viewed 20 January 2021;
- Shire of Ngaanyatjarraku Annual Financial Report 2019/20;
- Shire of Ngaanyatjarraku Draft Long Term Financial Plan 2021-2036;
- Shire of Ngaanyatjarraku Workforce Plan 2021-2025;
- Local Government Act 1995, Section 5.56(1);
- Local Government (Administration) Regulations 1996, Paragraph 19BA; and
- Department of Local Government, Sport and Cultural Industries, Integrated Planning and Reporting: Framework and Guidelines, September 2016.

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Shire of **Ngaanyatjarraku**

ON A JOURNEY

Long Term Financial Plan

2021 – 2036

Our vision:

**The Shire of Ngaanyatjarraku
– on a journey**



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1.0 Foreword

We are pleased to present the Shire of Ngaanyatjarraku Long Term Financial Plan for 2021 – 2036.

This Plan is part of the Shire’s ongoing commitment to an integrated approach to planning for the District’s future. Despite the current uncertain times, it provides the Council and the community with a picture of the Shire’s long term financial and asset management circumstances and assists us to meet our strategic outcomes and objectives, both during and beyond the COVID-19 Pandemic.

The Shire will encounter many challenges and opportunities over the next 15 years. Changes in population levels and demographics bring with them changing community needs and expectations. The Council will require a clear understanding of its capacity to meet these service expectations as it maintains a strong focus on sound financial management.

Council welcomes community participation in the planning process as we develop the strategic direction for a promising future for our district. We invite members of the community to contact a Councillor or Senior Council staff member if they have any questions.

The Shire of Ngaanyatjarraku’s Strategic Resource Plan is an important planning tool as we strive to achieve the strategies set out in the Shire of Ngaanyatjarraku Strategic Community Plan 2021 - 2031.

This Plan will be used with the Corporate Business Plan and Workforce Plan to achieve our goals and drive the Shire in achieving its vision of "The Shire of Ngaanyatjarraku – on a journey".

The Shire has recently devoted significant resources to improving its strategic planning. This work continues as we constantly seek to improve our systems and service delivery.

(John) Damian McLean Kevin Hannagan
President Chief Executive Officer



2.0 Key Information

ASSUMPTIONS



1%
Inflation Rate



Stable
Population



Stable
Levels of Service



Stable
Operations



Balanced
Annual Budget



1% from 2021-22 →
(CPI 1%)
Rates | Fees and Charges
*** No increase in 2020-21 due to COVID-19**



1% in 2021-22
1% CPI 2021-22 →
Employee Costs

STATISTICS ^{1|2}



8
Elected
Members



23
Employees



917
Electors



494
Dwellings



1,542km
Distance from
Perth



159,948km²
Area



1,606
Population

FINANCIAL INFORMATION³

\$260,272
Rates Revenue

\$488,860
Fees and Charges

\$6,513,786
Operating Revenue

\$5,611,546
Operating Expenditure

\$118,222,645
Net Assets

\$3,838,873
Cash Backed Reserves

\$0
Long Term Borrowings

¹WALGA Online Local Government Directory 2019/20, Shire of Ngaanyatjarraku

²Australian Bureau of Statistics Ngaanyatjarraku (S) (LGA56620) 2016 Census of Population and Housing, viewed 20 January 2021

³Shire of Ngaanyatjarraku 2019-20 Annual Financial Report

3.0 Executive Summary

The following information provides a brief summary of the Long Term Financial Plan 2021 – 2036, this should be read in conjunction with the underlying assumptions detailed in this Plan.

3.1 Planning for a Sustainable and Stable Future

The Shire of Ngaanyatjarraku is planning for a positive and stable future, despite the current uncertainty arising from COVID-19. The Shire seeks to maintain, and where possible, improve service levels into the future while ensuring a healthy financial position.

Long term maintenance and renewal of the Shire's infrastructure remains a significant challenge and requires external funding to ensure the economic and social benefits of the Shire's infrastructure to the broader region and Western Australia are not impacted.

3.2 Significant Issues

The continued provision of community infrastructure remains one of the key priorities and major expenditure items for the Shire.

Road maintenance and road renewal remain a high priority for the Shire due to the strategic economic benefit the road network provides to the district and broader region.

Adequate maintenance, renewal and upgrading of the road network remains highly dependent on the receipt of external grants and contributions.

Due to the current world-wide COVID-19 pandemic, and the subsequent restrictions put in place by the Federal and State Governments, the economic forecast has an increased level of uncertainty. In line with the State Government's direction, the Shire of Ngaanyatjarraku has not planned for an increase in rates or fees and charges revenue in 2020/21.

Rate revenue is forecast to increase at 1% per year from 2021/22 for the duration of the Plan. The Shire has very little rate revenue, as such this 1% increase only equates to \$4,000 per year. These increases are to assist in the long term financial stability of the Shire and to increase the level of services to the community where possible. These increases will be reviewed annually when setting future budgets and once the impacts of the COVID-19 Pandemic are more apparent.

3.3 Forecast Capital Projects

A capital works program has been planned over the term of the Plan with a mixture of new/upgrade assets and asset renewals aimed at ensuring the continued provision of high quality community infrastructure to residents of the Shire. External funding is required to undertake these works.

Project by Asset Class	2021 – 2036 Amount (\$)
Infrastructure – Roads	
Road renewal program	28,098,744
Infrastructure - Roads Total	28,098,744
Infrastructure - other	
Infrastructure - other renewals	1,826,780
Infrastructure - other Total	1,826,780
Plant and Equipment	
Plant replacement program	1,951,865
Plant and Equipment Total	1,951,865
Buildings	
Building renewals	5,340,000
Building improvements	9,000,000
Buildings Total	14,340,000
Grand Total	46,217,389

Capital renewal requirements are contained within the asset management plan and have been planned for to the extent the financial and workforce resources are available to enable the renewals to occur.

The current Asset Management Plan was adopted in November 2018 and contained Fair Value valuations as at 30 June 2018 for Road Infrastructure. Since then the Shire has been keeping detailed records of 'unit rates' and has been progressively updating its Road Asset Maintenance Management System as higher unit rates will affect future funding requirements. The Shire is also now aware of the year 2000 asset construction component standards for the four community sealed road networks that may affect future funding requirements. As such the Shire may be required to generate more funds to transfer to its Reserve for future Infrastructure Renewal. The Shire is developing (due to be completed in late 2021) a revised asset management plan for major asset classes in accordance with Council's Asset Management Policy.

Community Profile, Vision and Objective

4.1 Location

The Shire of Ngaanyatjarraku is situated within the traditional lands of the Ngaanyatjarra people of the Central Desert of Western Australia, covering an area of 159,821 km².

The 99-year leases held by the Ngaanyatjarra Land Council on behalf of the traditional owners also form the boundaries of the Shire of Ngaanyatjarraku. The neighbouring local governments are the Shires of Wiluna, Laverton, and East Pilbara. Permission is required to travel on the lands of Ngaanyatjarraku by the Ngaanyatjarra Council in Alice Springs.

The town of Warburton is the centre of administration for the Shire, located 1,542 km northeast of Perth and 320 km west of the Northern Territory border, on the Gunbarrel Highway and the Great Central Road.

4.2 Heritage

The Shire of Ngaanyatjarraku was formed on 1 July 1993 by the division of the Shire of Wiluna with the eastern area becoming the new Shire. The first local government elections were held in October 1993 and eight Councillors were elected. The communities are committed to mainstream local government and the delivery of services by the Shire rather than any other organisation.

The Shire steadily improved and extended the range of services provided to the communities. However, changes in Federal and State funding arrangements have resulted in the Shire needing to reduce services such as Sport and Recreation, rubbish collection, early years programs and the aboriginal environmental health program to address financial sustainability.

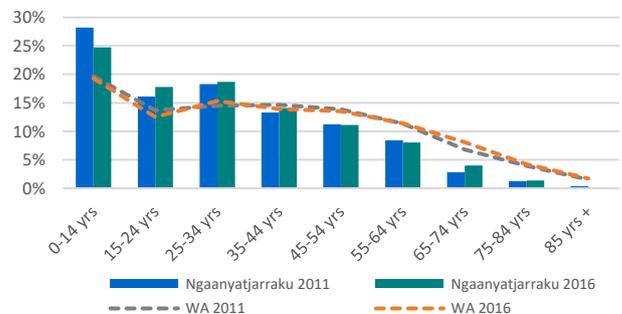
Since the establishment of the Shire there have been extensive improvements to the communications, road infrastructure and services provided to the communities within the Shire. The Shire continues to represent and be an advocate for improved community services.

4.3 People

The following statistics reflect the Shire's population in comparison to the population of the state of Western Australia.

Population	2011		2016
Shire of Ngaanyatjarraku	1,437	↑	1,606
WA	2.4m	↑	2.5m

The chart below reflects the percentage of the estimated resident population within each age grouping for the district of the Shire of Ngaanyatjarraku and Western Australia.



In comparison to the Western Australia demographic, the district has a higher proportion of younger residents in the 0-44 year age ranges with a lower proportion in all age groups over 45 years than the State average.

4.4 Vision

The Shire's strategic vision: **The Shire of Ngaanyatjarraku – on a journey**

4.5 Strategic Objectives

The following key themes are identified in the Shire's Strategic Community Plan 2021 - 2031 and considered within the Long Term Financial Plan:

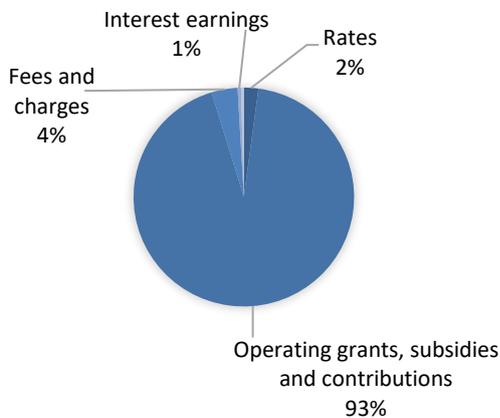
- **Our People:** Looking after our people - our communities are healthy, happy and informed
- **Our Land:** Looking after our land - which we all depend upon and love living on, and want to keep good for our children and grandchildren; and
- **Our Leadership:** Showing the way for our communities - doing the right things to look after our people and land.

5.0 Long Term Financial Planning Overview

5.1 Forecast Revenue

Rates are expected to remain at current levels in 2021-22 and generate \$172k before increasing at 1% per annum to \$198k in 2035-36 and comprise 2.1% of operating revenue over the term of the Plan. The Shire is reliant on receiving more than \$121m over the next 15 years in untied operating grants, subsidies and contributions to maintain the current level of operations and services. Non operating grants are expected to remain relatively stable for road renewal.

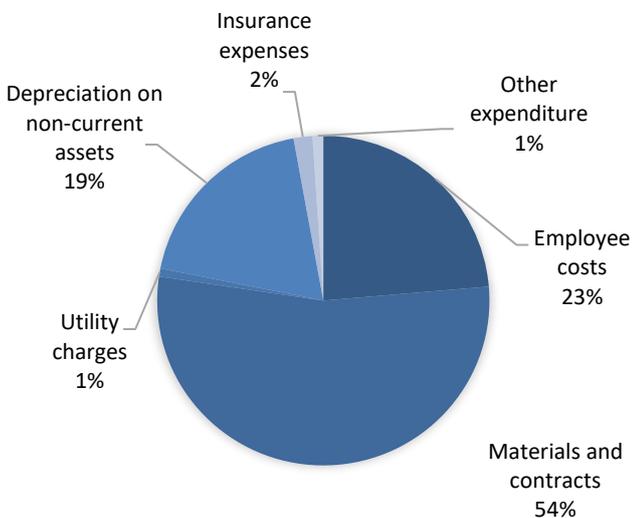
5.1.1 Revenue Composition Year 1 to 15



5.2 Forecast Expenditure

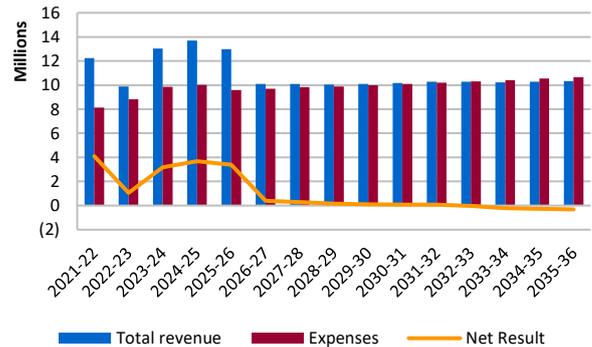
Expenditure is forecast to increase in line with inflation with the exception of depreciation expense which is impacted by the addition of assets over the term of the Plan.

5.2.1 Expenditure Composition Year 1 to 15



5.3 Net Result

The chart below reflects in the columns the steady increase in operating revenue and expenditure forecast over the 15 years, with the gold line reflecting the net result.



A positive net result over the long term indicates net asset values will increase faster than depreciation expenses erode asset values. This may be masked by continuous revaluation of assets. Improved asset funding or changes to expected useful life of assets as they are better understood may impact the net result. The net result is positive over the first five years due to non-operating grants and contributions forecast to be received. Thereafter the net result continues to decrease and becomes negative in year 12 due to rising costs and stagnant revenues.

5.4 Depreciation Expense

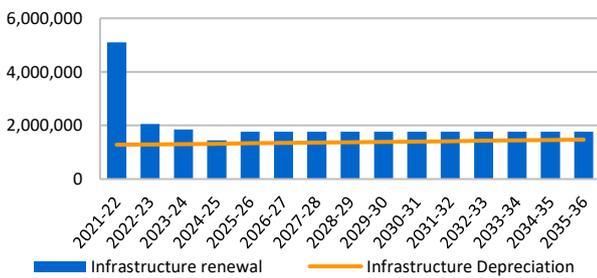
Ideally, the average asset renewal should be in line with depreciation expense over the long term, to ensure the value of assets is maintained. On average, the Shire is planning to renew its infrastructure assets at a slightly higher level than they are depreciating over the term of the Plan.

Where the planned asset renewals are lower than depreciation, the written down value of these assets will decrease over time as depreciation erodes the value of the assets. Revaluation of assets in line with inflation may mask a real decrease in value where planned asset renewals are lower than depreciation.

5.0 Long Term Financial Planning Overview (Continued)

5.4.1 Infrastructure Depreciation Expense -V- Asset Renewal Expenditure

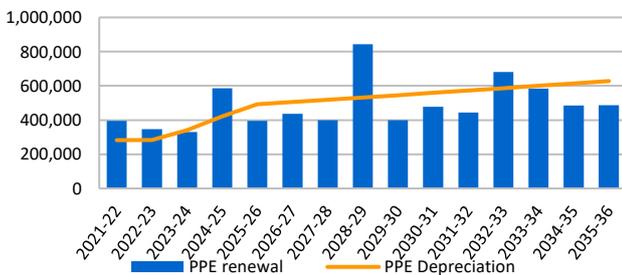
Depreciation expense increases throughout the Plan from \$1.6m in year 1 to \$2.1m in year 15 as assets are revalued and renewed. Depreciation of infrastructure over the 15 years is \$20.6m, shown by the gold line in the chart below. The planned level of infrastructure asset renewal expenditure at \$29.9m, reflected by the blue columns, is over the term of the Plan above the level of depreciation indicating depreciation rates may require review.



The spike in 2021/22 is due to planned expenditure of \$1.8m for Emergency Waste Program and additional \$1.2m on road projects. Further review of asset useful lives for infrastructure assets in future may be required as changes occur in the construction techniques of road pavements and traffic loads vary.

5.4.2 Property, Plant and Equipment Depreciation Expense -V- Asset Renewal Expenditure

Planned property, plant and equipment asset renewals of \$7.3m, reflected by the blue columns, over the 15 years is less than the depreciation expense of \$7.5m, reflected by the gold line, over the same period as shown in the chart below.



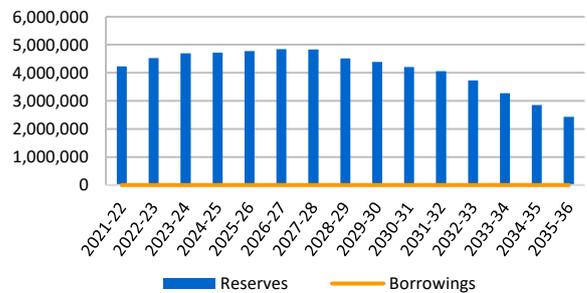
Further improvements in asset management data and the estimation of depreciation expense along with the future renewal of long lived assets may result in a closer alignment between asset renewals and depreciation expense. As the Shire has no ratepayers or grant programs of this type, it has no income stream to renew these classes of assets.

5.5 Maintenance Expenditure

The current maintenance expenditure allocated in the annual operating budget is expected to continue at current levels, with inflationary increases occurring each year.

5.6 Forecast Borrowings and Cash Reserves

In general, the finances of the Shire are expected to remain stable over the long term. Reserves will be utilised to save for major forecast asset renewals and then utilised to fund asset renewals resulting in the variations in reserve levels as shown in the chart below.



Borrowings are nil, and this remains the assumption of the Plan due to low level of rate and discretionary income resulting in no capacity to borrow. This strategy provides scope to leverage off future grant funding opportunities when, and if, they become available. The strategy also includes the use of cash backed reserves to save for significant future asset renewal spikes.

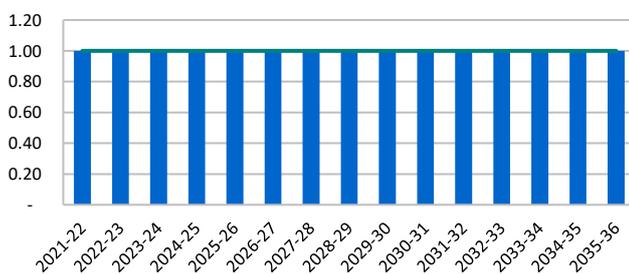
However, in the later years of the Plan reserves are forecast to be exhausted as planned renewals are undertaken. There is limited income to replenish and build these reserves, along with pressure from the State to provide contributions towards waste and sport and recreation services to reduce their funding contribution as our ratepayer.

5.0 Long Term Financial Planning Overview (Continued)

5.7 Forecast Operating Ratios 2021 – 2036

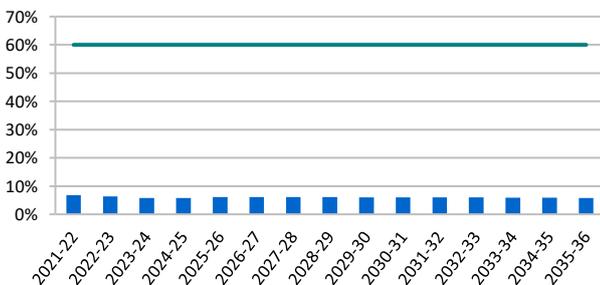
Monitoring the Shire’s financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios. The green line reflects the Department of Local Government, Sport and Cultural Industries’ (the Department) minimum target level of the ratio.

5.7.1 Current Ratio



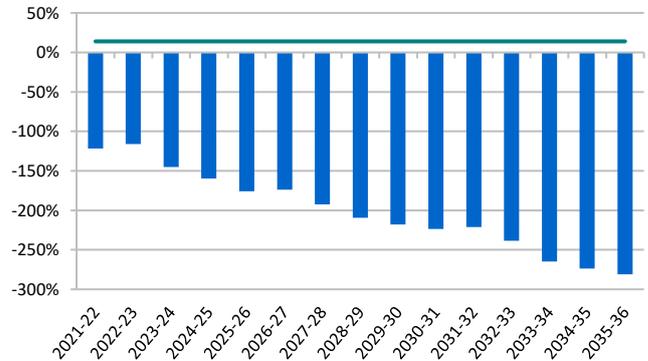
As expected for a Shire with a forecast balanced funding surplus position and no borrowing liabilities, the ratio is 1.0. The ratio is not considered to indicate a threat to the Shire’s long term financial position.

5.7.2 Own Source Revenue Coverage Ratio



The ratio being well below the target indicates the Shire’s heavy reliance on government grants and contributions as the Shire does not have a normal ratepayer base, with all housing exempt as it is government owned. This is considered a serious threat and challenge for the Shire with limited alternative sources of revenue and increasing cost shifting from Federal and State governments.

5.7.3 Operating Surplus Ratio



The ratio being below the target indicates the heavy reliance on grants and contributions and impact of rising costs of operations including asset renewal in the face of stagnant or decreasing grant funding.

5.7.4 Debt Service Cover Ratio

The Shire’s heavy reliance on grants and contributions limits the Shire’s capacity and appetite for borrowings. With no alternative revenue sources the Shire has not planned to take up any borrowings.

An explanation of all ratios is provided at Section 10.2.

6.0 Scenario Modelling

6.1 Scenario Modelling

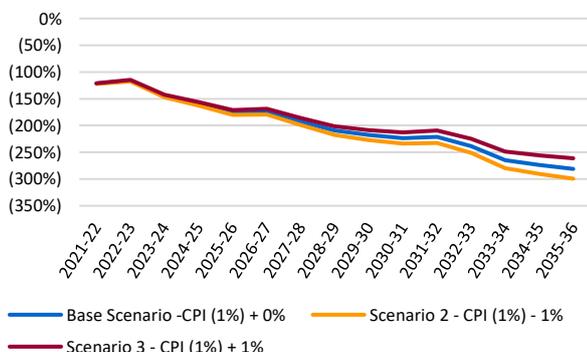
Scenarios were developed to test the financial impact of reduced levels of operating funding. To ascertain the effect of reduced funding levels, modelling of various scenarios was undertaken.

A base scenario was developed with a rates yield of 1% inline with inflation (1.0%) throughout the life of the Plan. Two alternative scenarios were also developed from this base as shown in the table below. All other assumptions remained the same across the three scenarios.

Scenario	Rates and Fees & Charges	
	Increase above CPI (1.0%)	Total Increase
Base Scenario	0%	1%
Scenario 2	-1%	0%
Scenario 3	1%	2%

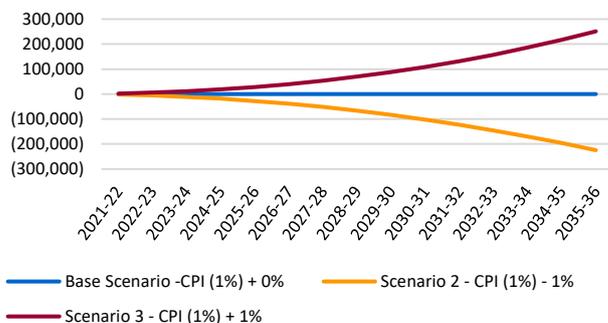
The base scenario was selected as the most appropriate and has been used for the Plan. The base scenario includes levels of rate revenue and fees and charges to ensure the current levels of service are maintained.

6.1.1 Scenario Comparison – Operating Surplus Ratio



The chart above shows the impact of the same change in total rates yield on the Shire’s Operating Surplus Ratio (other assumptions remaining the same). The base scenario was selected as it maintains existing rating levels.

The chart below reflects the impact of a change in total rates yield on the estimated surplus (deficit) at June 30 from the base scenario (other assumptions remaining the same).



6.1.2 Estimated Surplus (Deficit) June 30 Carried Forward

The cumulative impact of the changes in rates along with fees and charges results in the surplus (deficit) shown in the table below.

Scenario 1 CPI 1% +0% \$	Estimated Surplus/(Deficit)	
	Scenario 2 CPI 1% - 1% \$	Scenario 3 CPI 1%+ 1% \$
0	(1,977)	1,976
0	(5,694)	5,730
0	(11,185)	11,334
0	(18,485)	18,860
0	(27,630)	28,381
0	(38,657)	39,973
0	(51,601)	53,715
0	(66,500)	69,687
0	(83,392)	87,970
0	(102,147)	108,650
0	(122,783)	131,814
0	(145,319)	157,551
0	(169,774)	185,952
0	(196,167)	217,111
0	(224,517)	251,126

Strategic Planning and Policies

7.1 Linkage with Other Plans

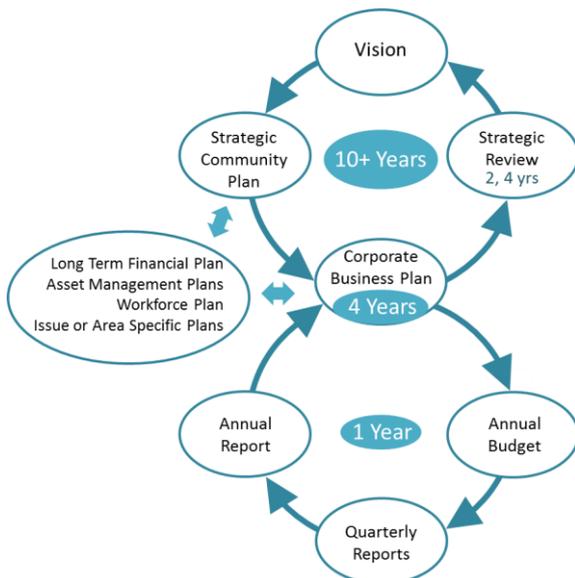
The Long Term Financial Plan is one component of a number of integrated strategic planning practices the Shire has developed which considers, and influences, workforce planning along with other key strategic plans. This Long Term Financial Plan has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996*.

Development of the Plan has also been influenced by the Department's Integrated Planning Framework and Guidelines.

7.2 Strategic Documents Linkage

This Plan includes, and influences, other strategic planning activities as a mechanism to action the strategies contained in the Shire's Strategic Community Plan, as illustrated in the diagram below.

7.2.1 Diagram: Integrated Planning and Reporting Cycle¹



7.2.2 Strategic Community Plan 2021 - 2031

The Strategic Community Plan has been prepared to cover a minimum period of 10 years and set out the community's vision, aspirations and objectives for the Shire. To achieve the vision, a series of priorities, objectives and strategies were developed. Many strategies may be required to achieve a single objective and many objectives needed to achieve a single priority.

Individual strategies all require actions involving extra human, physical and financial resources. Achieving the Shire's strategic priorities requires careful operational planning and prioritisation. This planning process is formalised as a Corporate Business Plan which operates on a rolling four-year basis.

7.2.3 Corporate Business Plan

The Corporate Business Plan contains details of the actions and resources (human, asset and financial) to achieve each strategy and acts as an organisational guide for the Council and management.

The financial capacity and asset management practices to support the Corporate Business Plan are set out in the Strategic Resource Plan for the period. This planning provides an assurance the actions contained in the Corporate Business Plan can be adequately resourced over the next four years and highlights the long term consequences of the application of resources to undertake various projects.

7.2.4 Asset Management Plan

The Asset Management Plan sets service standards and work schedules to apply financial resources to the renewal of assets over the term of the Plan. These estimates have been supplied as a basis for forecasting capital expenditure to inform the Long Term Financial Plan and the Corporate Business Plan.

7.2.5 Workforce and Other Strategic Plans

The Workforce Plan and other strategic plans integrate with the Long Term Financial Plan through the workforce requirement for assets and financial resources along with the requirements for a workforce to manage the Shire's assets and financial resources. As far as possible, these requirements are met in the Plan. The Shire's Workforce Plan has been considered in the development of this Long Term Financial Plan. No financial impacts are expected from the Workforce Plan with employee costs forecast in line with forecast inflation of 1%.

¹ Department of Local Government, Sport and Cultural Industries, Integrated Planning and Reporting: Framework and Guidelines, September 2016

8.0 Risk Management

8.1 Risk Management

The Shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the Shire intends to formalise its risk based management practices to improve the management of identified risks.

The Shire has a practice of conducting a regular review of insurance levels of assets by the Chief Executive Officer to ensure the level is adequate. The Shire's insurer is LGIS.

The Financial Management Regulations require the investment of surplus funds (including cash reserves) to be held by authorised deposit taking institutions or Treasury bonds.

The Shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the community and the Shire.

8.2 Certainty of Assumptions

Included in the Plan is a detailed analysis of the assumptions used as part of the planning process and the level of risk associated with each assumption.

The impact of the assumptions applied to issues identified as carrying a high risk have been separately disclosed, as has the sensitivity of movements in these assumptions on the financial forecasts set out in this Plan.

8.3 Sensitivity Analysis

Where an assessment has been made that a high level of uncertainty applies to the assumptions, sensitivity analysis has been used to help quantify the potential financial impact of a change in the assumption.

Assumptions with a high level of uncertainty and a higher dollar value present the greatest risk that a movement will result in unexpected and detrimental consequences. The details of this analysis are shown adjacent to each assumption on the following pages.

9.0 Assumptions, Risks, Uncertainties and Sensitivity

9.1 Revenue – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
District Growth in Population: The number of residents in the Shire is expected to remain stable.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Rates Level Increase: Annual rates have been based on an increase in the total rate yield of 1% from 2021/22 onwards, being in line with forecast inflation rate.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Operating Grants and Contributions: Increases in line with inflation forecast.	High	The road maintenance program and general operations of the Shire are highly dependent on levels of Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the Shire's ability to meet projected service levels.	High	± \$69,072 to the value of operating grants and contributions per 1% movement in the value in the first year of the Plan.
Non-operating Grants and Contributions: Remain in line with funding requirements identified for various capital works.	High	The forecast capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels.	High	± \$337,605 to the value of non-operating grants and contributions per 1% movement in the value over the life of the Plan.
Fees and Charges: Increases in line with inflation forecast.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Interest Earnings: Interest earning of an average rate of 1% per annum.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Revenue: Increases in line with inflation.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Profit on Asset Disposal: Profit on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.2 Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Employee Costs: Increased annually by forecast inflation.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Materials and Contracts: Increased annually by forecast inflation.	High	The road preservation program and general operations of the Shire are dependent on levels of State and Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the Shire's ability to meet projected service levels.	High	± \$794,494 to the value of materials and contracts per 1% movement in the value over the life of the Plan. A high level of uncertainty exists in relation to the costs to address impacts of the COVID-19 Pandemic, with COVID related stimulus incentives already driving up prices of raw materials.
Depreciation: Depreciation has been calculated using an average depreciation rate based on the estimated useful lives on individual assets.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Insurance: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Expenditure: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Loss on Asset Disposal: A loss on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan no loss on asset disposals has been included in the Plan.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.3 Assets – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Revaluations: In line with annual inflation.	Low	The revaluation of assets may result in changes in asset ratio analysis and depreciations leading to a change in the net result. The revaluation of assets will have no impact on Cashflows.	High	±\$176,855 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±\$1,348,024 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.
Impairment of Assets: No impairment of assets has been assumed over the life of the Plan. Impairment of assets usually occurs due to unplanned or unforeseen events such as natural disasters.	High	A widespread major impairment event may result in a requirement for high levels of expenditure to maintain service levels.	Medium	Unable to be quantified.
Infrastructure Assets: Expenditure has been based on historical levels escalated by inflation.	High	The capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately on service levels.	High	±\$337,605 to the value of infrastructure assets per 1% movement in the capital grants received over the life of the Plan.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.4 Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Borrowings: New borrowings to be considered for capital works where required.	High	If the Shire is not able to secure borrowings in the future, the likely impact will be the cancellation or postponement of related asset acquisitions leading to a reduction in service levels over the short to medium term.	Low	Not assessed as high level of uncertainty.
Employee Entitlements: It has been assumed the Shire will be in a position to meet its obligations in relation to employee entitlements.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.5 Equity Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Cash Backed Reserves: It has been assumed the Shire will invest cash reserves in authorised deposit taking institutions and these funds will be available for use during the term of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Revaluation Surplus: Increasing in line with inflation based revaluation.	Low	The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows.	High	±\$176,855 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.6 Other – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Ownership of Strategic Assets: The Shire has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan.	High	Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation.	Low	Not assessed as high level of uncertainty.
Inflators: Forecast inflation at 1% per annum.	Medium	Not assessed as high financial risk.	High	± \$1,299,187 to operating revenue per 1% movement in the inflators over the life of the Plan. ± \$1,479,821 to operating expenditure per 1% movement in the inflators over the life of the Plan.
Commercial Activities: The Shire has no plans to undertake a significant commercial activity during the period of the Plan.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
General Economic Forecasts for State: The economic forecast for the State is closely linked to the success of the mining industry. Demands for minerals is forecast to remain stable in the short term with a corresponding stability of the state economy.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
General Economic Forecasts for Region: The Lands' economy is heavily dependent on funding from the Federal and State Governments and this remains the assumption for the term of this Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Climate Change / Weather Events: The impact of climate change and extreme weather events is unknown but may have severe impact.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

10.0 Monitoring and Performance

10.1 Monitoring

The Plan will be the subject of a desktop review each year to consider changing circumstances, with a full revision scheduled every two years in line with the review of the Strategic Community Plan.

Monitoring the Shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios.

10.2 Ratio Targets

A series of performance indicators, in the form of financial ratios set out in the table below, have been used to assess the financial performance of the Shire.

To maintain comparability across the industry, these ratios and their respective target ranges, have been derived from the Department's Long Term Financial Planning guidelines and *Regulation 50 of Local Government (Financial Management) Regulation 1996*.

The Department's Advisory Standard also provides target levels for each of the ratios.

Ratio	Calculation	Indication	Minimum target
Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets minus current liabilities associated with long term borrowings}}$	A measure of the Shire's immediate liquidity and the capacity to meet short term financial obligations from unrestricted current assets.	1.
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$	A measure of the extent to which own source revenues raised cover operational expenses.	1%
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expense}}$	A measure of the extent of the Shire's ability to cover costs using only discretionary revenue.	40%
Debt Service Coverage Ratio	$\frac{\text{Annual operating surplus before interest and depreciation}}{\text{principal and interest}}$	A measure of the extent of the Shire's capacity to generate sufficient cash to cover debt payments.	3
Asset Consumption Ratio	$\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciation assets}}$	A measure of the aged condition of the Shire's physical assets.	50%
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation expense}}$	A measure of the extent to which assets managed by the Shire are being replaced as they reach the end of their useful lives.	90%
Asset Renewal Funding Ratio	$\frac{\text{NPV of planned capital renewals over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$	The Shire's financial capacity to fund asset renewal to support existing service levels. (This ratio is based on the ten years forecast expenditure and as such is only able to be calculated of the first five years of the Plan).	75%

Appendix A1 – Forecast Financial Statements

Financial Statements

The following forecast financial statements have been prepared and are included at the end of the Plan.

These forecast statements have been prepared within a framework which accords with the Australian Accounting Standards.

The statements have been prepared based on a number of forecasts and estimates, and readers should ensure they have read and understood the reliance section under Other Matters at the end of the document.

Statements of Comprehensive Income

Often referred to as the operating statement, it shows the revenues and expenses over the periods classified by two methods (by Program and Nature or Type) to disclose a net result.

Statement of Financial Position

More commonly referred to as the Balance Sheet, this statement discloses the forecast changes in the balance of assets and liability accounts over the periods.

Statement of Changes in Equity

This statement discloses the changes in equity over the forecast period. It shows the impact of operations on net assets and the movement in cash backed and revaluation reserves.

Statement of Cashflows

Represents the forecast cash inflows and outflows and discloses the changes to the balance of cash over the period.

Statement of Funding

A statement combining operating and capital revenues and expenses and discloses the opening and closing net current forecast surplus (deficit) funding position for each year.

Statement of Net Current Asset Composition

A statement showing how the closing estimated surplus/deficit has been calculated.

Statement of Fixed Asset Movements

A summary of the impact of the Plan on the value of fixed assets over the period. It discloses the movements in the net value of property, plant, and equipment and infrastructure.

Statement of Fixed Asset Funding

A summary of the capital expenditure by asset class and the source of funding for each class.

Forecast Ratios

The forecast ratios required by the regulations and discussed earlier under monitoring and performance.

Nature or Type

A number of statements in the Plan are disclosed using nature or type descriptors of revenue and expenditure (for example Rates and Employee Costs). This classification is in accordance with Schedule 1 of the Local Government (Financial Management) Regulation 1996.

Appendix A1 – Forecast Financial Statements (Continued)

Service Programs

The Shire provides a wide variety of services to the community in order to achieve its vision and objectives. The following service program descriptions as per the *Local Government (Financial Management) Regulations 1996* are used in the Plan to represent these services, however not all services listed may be provided by the Shire of Ngaanyatjarraku.

Objectives	Services
Governance	Members of Council
	Governance – general
General purpose funding	Rates
	Other general purpose funding
Law, order, public safety	Fire prevention
	Animal control
	Other law, order, public safety
Health	Maternal and infant health
	Preventative services
	- Immunisation
	- Meat inspection
	- Administration and inspection
	- Pest control
	- Other
	Other health
Education and welfare	Pre-school
	Other education
	Care of families and children
	Aged and disabled
	- Senior citizens centres
	- Meals on wheels
	Other welfare
Housing	Staff housing
	Other housing
Community amenities	Sanitation
	- Household refuse
	- Other
	Sewerage
	Urban stormwater drainage
	Protection of environment
	Town planning and regional development
	Other community amenities

Objectives	Services
Recreation and culture	Public halls, civic centre
	Swimming areas
	Other recreation and sport
	Television and radio re-broadcasting
	Libraries
Transport	Other culture
	Streets, roads, bridges, depots
	Construction (not capitalised)
	Maintenance
	Road plant purchase (if not capitalised)
	Parking facilities
	Traffic control
	Aerodromes
	Water transport facilities
	Economic services
Tourism and area promotion	
Building control	
Sale yards and markets	
Plant nursery	
Other economic services	
Other property and services	Private works
	Public works overheads
	Plant operation
	Salaries and wages
	Unclassified
	Town Planning Schemes

Appendix A2 – Forecast Statement of Comprehensive Income by Nature or Type 2021 – 2036

	2017-18	2018-19	2019-20	Base	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Revenues																				
Rates	239,238	256,220	260,272	197,656	171,976	173,696	175,433	177,187	178,959	180,749	182,556	184,382	186,226	188,088	189,969	191,869	193,788	195,726	197,683	
Operating grants, subsidies and contributions	6,371,628	5,459,889	5,604,524	3,567,284	6,907,213	7,607,953	8,456,035	8,504,368	7,982,985	8,091,887	8,081,080	8,020,563	8,070,342	8,130,418	8,240,795	8,231,476	8,172,464	8,223,761	8,285,372	
Fees and charges	325,368	368,094	488,860	416,055	308,744	311,832	314,951	318,102	321,284	324,498	327,744	331,022	334,332	337,674	341,051	344,462	347,906	351,385	354,900	
Interest earnings	16,927	37,987	61,100	52,150	40,654	42,974	45,981	47,594	47,860	48,481	49,115	49,022	45,807	44,578	42,747	41,298	38,012	33,398	29,252	
Other revenue	98,729	91,727	99,030	92,416	32,740	33,067	33,397	33,730	34,066	34,408	34,753	35,102	35,454	35,809	36,167	36,529	36,894	37,262	37,634	
	7,051,890	6,213,917	6,513,786	4,325,561	7,461,327	8,169,522	9,025,797	9,080,981	8,565,154	8,680,023	8,675,248	8,620,091	8,672,161	8,736,567	8,850,729	8,845,634	8,789,064	8,841,532	8,904,841	
Expenses																				
Employee costs	(2,152,613)	(2,297,876)	(1,653,127)	(2,172,956)	(2,079,392)	(2,100,187)	(2,231,186)	(2,253,502)	(2,276,037)	(2,298,801)	(2,321,787)	(2,345,006)	(2,368,457)	(2,392,142)	(2,416,061)	(2,440,220)	(2,464,622)	(2,489,266)	(2,514,154)	
Materials and contracts	(2,512,758)	(2,428,878)	(2,178,796)	(3,304,215)	(4,154,384)	(4,803,131)	(5,628,277)	(5,658,552)	(5,135,127)	(5,197,111)	(5,259,806)	(5,263,673)	(5,316,307)	(5,369,473)	(5,423,163)	(5,477,393)	(5,532,169)	(5,587,491)	(5,643,348)	
Utility charges	(77,758)	(111,528)	(47,146)	(71,993)	(72,713)	(73,441)	(74,176)	(74,918)	(75,666)	(76,425)	(77,190)	(77,962)	(78,742)	(79,530)	(80,325)	(81,128)	(81,939)	(82,757)	(83,583)	
Depreciation on non-current assets	(1,449,056)	(1,420,559)	(1,512,133)	(1,501,660)	(1,564,110)	(1,577,921)	(1,648,586)	(1,741,468)	(1,826,802)	(1,853,056)	(1,879,587)	(1,906,204)	(1,933,268)	(1,960,568)	(1,988,156)	(2,015,926)	(2,044,012)	(2,072,417)	(2,101,105)	
Interest expenses	0	0	0	(500)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Insurance expenses	(116,021)	(150,951)	(153,038)	(168,121)	(167,500)	(169,176)	(170,865)	(172,572)	(174,297)	(176,042)	(177,803)	(179,582)	(181,376)	(183,192)	(185,023)	(186,873)	(188,740)	(190,627)	(192,535)	
Other expenditure	(133,928)	(70,002)	(67,306)	(96,079)	(97,038)	(98,008)	(98,987)	(99,977)	(100,976)	(101,989)	(103,009)	(104,038)	(105,079)	(106,132)	(107,194)	(108,266)	(109,351)	(110,442)	(111,543)	
	(6,442,134)	(6,479,794)	(5,611,546)	(7,315,524)	(8,135,137)	(8,821,864)	(9,852,077)	(10,000,989)	(9,588,905)	(9,703,424)	(9,819,182)	(9,876,465)	(9,983,229)	(10,091,037)	(10,199,922)	(10,309,806)	(10,420,833)	(10,533,000)	(10,646,268)	
	609,756	(265,877)	902,240	(2,989,963)	(673,810)	(652,342)	(826,280)	(920,008)	(1,023,751)	(1,023,401)	(1,143,934)	(1,256,374)	(1,311,068)	(1,354,470)	(1,349,193)	(1,464,172)	(1,631,769)	(1,691,468)	(1,741,427)	
Non-operating grants, subsidies and contributions	562,047	4,488,897	2,755,744	3,408,055	4,765,858	1,706,119	4,006,119	4,606,119	4,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119
Fair value adjustments to financial assets at fair value through profit or loss	4,100	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Loss on revaluation	0	(260,888)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Profit on asset disposals	3,490	87,202	20,630	1,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Loss on asset disposal	(17,814)	(11,946)	(57,282)	(23,500)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
NET RESULT	1,161,579	4,037,388	3,621,332	395,592	4,092,048	1,053,777	3,179,839	3,686,111	3,401,368	401,718	281,185	168,745	114,051	70,649	75,926	(39,053)	(206,650)	(266,349)	(316,308)	
Other comprehensive income	(4,468,830)	0	0	0	1,145,892	1,198,005	1,218,222	1,258,841	1,310,646	1,356,793	1,374,135	1,386,373	1,409,587	1,425,299	1,442,436	1,456,721	1,475,190	1,493,492	1,509,910	
TOTAL COMPREHENSIVE INCOME	(3,307,251)	4,037,388	3,621,332	395,592	5,237,940	2,251,782	4,398,061	4,944,952	4,712,014	1,758,511	1,655,320	1,555,118	1,523,638	1,495,948	1,518,362	1,417,668	1,268,540	1,227,143	1,193,602	

Refer to Appendix A12 – Forecast Significant Accounting Policies

Appendix A3 – Forecast Statement of Comprehensive Income by Program 2021 – 2036

	2017-18	2018-19	2019-20	Base	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Revenue																				
Governance	2,668	5,639	45,178	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
General purpose funding	3,375,997	3,511,267	3,450,613	1,804,833	3,390,905	3,394,945	3,399,689	3,403,056	3,405,094	3,407,505	3,409,946	3,411,679	3,410,308	3,410,941	3,410,991	3,411,442	3,410,075	3,407,399	3,405,210	
Law, order, public safety	3,536	408	416	416	420	424	428	432	436	441	446	451	456	461	466	471	476	481	486	
Health	108,779	110,108	1,426	1,400	1,414	1,428	1,442	1,456	1,470	1,485	1,500	1,515	1,530	1,545	1,560	1,575	1,590	1,606	1,622	
Education and welfare	505,357	283,710	204,195	48,000	48,480	48,965	49,455	49,950	50,450	50,955	51,465	51,980	52,500	53,025	53,555	54,091	54,632	55,178	55,730	
Housing	11,086	22,209	147,854	95,590	96,546	97,511	98,486	99,471	100,466	101,471	102,486	103,511	104,546	105,591	106,647	107,713	108,790	109,878	110,977	
Community amenities	93,647	110,973	95,734	71,265	1,240,011	1,240,681	2,171,117	2,191,728	2,212,545	2,233,570	2,254,806	2,276,253	2,297,916	2,319,794	2,341,893	2,364,212	2,386,755	2,409,522	2,432,518	
Recreation and culture	269,466	276,279	241,158	230,000	217,300	959,298	968,891	978,580	988,366	998,249	1,008,232	1,018,315	1,028,498	1,038,783	1,049,170	1,059,663	1,070,259	1,080,961	1,091,771	
Transport	2,632,633	1,750,807	2,326,062	2,071,257	2,463,442	2,423,452	2,333,462	2,353,472	1,803,482	1,883,493	1,843,504	1,753,515	1,773,526	1,803,537	1,883,548	1,843,559	1,753,570	1,773,581	1,803,592	
Economic services	7,766	14,275	1,150	800	809	818	827	836	845	854	863	872	881	890	899	908	917	926	935	
Other property and services	40,955	128,242	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	7,051,890	6,213,917	6,513,786	4,325,561	7,461,327	8,169,522	9,025,797	9,080,981	8,565,154	8,680,023	8,675,248	8,620,091	8,672,161	8,736,567	8,850,729	8,845,634	8,789,064	8,841,532	8,904,841	
Expenses excluding finance costs																				
Governance	(30,004)	(75,028)	(158,923)	(136,531)	(138,828)	(140,184)	(142,658)	(145,587)	(148,370)	(150,022)	(151,679)	(153,352)	(155,042)	(156,755)	(158,478)	(160,219)	(161,975)	(163,746)	(165,526)	
General purpose funding	(163,470)	(34,533)	(250)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Law, order, public safety	(84,998)	(60,426)	(6,219)	(11,970)	(12,146)	(12,266)	(12,455)	(12,672)	(12,881)	(13,021)	(13,161)	(13,302)	(13,445)	(13,590)	(13,735)	(13,882)	(14,029)	(14,178)	(14,328)	
Health	(414,541)	(464,038)	(270,545)	(253,488)	(236,261)	(238,606)	(241,555)	(244,758)	(247,903)	(250,468)	(253,056)	(255,669)	(258,310)	(260,975)	(263,666)	(266,382)	(269,127)	(271,898)	(274,697)	
Education and welfare	(1,011,754)	(733,404)	(346,056)	(43,230)	(44,471)	(44,886)	(46,271)	(48,037)	(49,675)	(50,309)	(50,948)	(51,590)	(52,242)	(52,899)	(53,563)	(54,233)	(54,912)	(55,596)	(56,288)	
Housing	(311,605)	(305,636)	(339,255)	(266,875)	(272,439)	(275,048)	(281,150)	(288,622)	(295,652)	(299,095)	(302,575)	(306,077)	(309,626)	(313,211)	(316,829)	(320,478)	(324,162)	(327,891)	(331,659)	
Community amenities	(458,691)	(443,769)	(603,952)	(600,213)	(1,536,783)	(1,540,382)	(2,474,978)	(2,501,349)	(2,527,804)	(2,553,252)	(2,578,955)	(2,604,909)	(2,631,129)	(2,657,610)	(2,684,354)	(2,711,363)	(2,738,646)	(2,766,200)	(2,794,030)	
Recreation and culture	(891,956)	(834,993)	(623,525)	(774,516)	(795,833)	(1,599,413)	(1,586,313)	(1,578,695)	(1,596,728)	(1,623,581)	(1,650,805)	(1,618,841)	(1,635,291)	(1,651,906)	(1,668,688)	(1,685,639)	(1,702,762)	(1,720,053)	(1,737,510)	
Transport	(2,899,529)	(3,234,955)	(3,243,085)	(4,967,025)	(4,836,338)	(4,883,172)	(4,977,910)	(5,091,595)	(4,619,321)	(4,672,200)	(4,725,613)	(4,779,412)	(4,833,899)	(4,888,903)	(4,944,468)	(5,000,507)	(5,057,145)	(5,114,382)	(5,172,184)	
Economic services	(126,821)	(130,491)	(19,635)	(261,176)	(262,038)	(87,907)	(88,787)	(89,674)	(90,571)	(91,476)	(92,390)	(93,313)	(94,245)	(95,188)	(96,141)	(97,103)	(98,075)	(99,056)	(100,046)	
Other property and services	(48,765)	(162,521)	(101)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	(6,442,134)	(6,479,794)	(5,611,546)	(7,315,024)	(8,135,137)	(8,821,864)	(9,852,077)	(10,000,989)	(9,588,905)	(9,703,424)	(9,819,182)	(9,876,465)	(9,983,229)	(10,091,037)	(10,199,922)	(10,309,806)	(10,420,833)	(10,533,000)	(10,646,268)	
Finance costs																				
Governance	0	0	0	(500)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	(500)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Non operating grants, subsidies and contributions																				
Community amenities	0	0	0	0	1,826,780	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and culture	0	0	0	0	0	0	2,500,000	3,500,000	3,000,000	0	0	0	0	0	0	0	0	0	0	0
Transport	562,047	4,488,897	2,755,744	3,408,055	2,939,078	1,706,119	1,506,119	1,106,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119
	562,047	4,488,897	2,755,744	3,408,055	4,765,858	1,706,119	4,006,119	4,606,119	4,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119
Profit/(loss) on disposal of assets																				
Governance	0	0	20,630	(22,000)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Education and welfare	0	16,485	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Community amenities	0	10,473	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport	(14,324)	49,529	(57,282)	(500)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Economic services	0	10,715	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other property and services	0	(11,946)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	(14,324)	75,256	(36,652)	(22,500)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on revaluation	0	(260,888)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	1,161,579	4,037,388	3,621,332	395,592	4,092,048	1,053,777	3,179,839	3,686,111	3,401,368	401,718	281,185	168,745	114,051	70,649	75,926	(39,053)	(206,650)	(266,349)	(316,308)	
Other comprehensive income	(4,468,830)	0	0	0	1,145,892	1,198,005	1,218,222	1,258,841	1,310,646	1,356,793	1,374,135	1,386,373	1,409,587	1,425,299	1,442,436	1,456,721	1,475,190	1,493,492	1,509,910	
TOTAL COMPREHENSIVE INCOME	(3,307,251)	4,037,388	3,621,332	395,592	5,237,940	2,251,782	4,398,061	4,944,952	4,712,014	1,758,511	1,655,320	1,555,118	1,523,638	1,495,948	1,518,362	1,417,668	1,268,540	1,227,143	1,193,602	

Refer to Appendix A12 – Forecast Significant Accounting Policies

Appendix A4 – Forecast Statement of Financial Position 2021 – 2036

	2018	2019	2020	Base	30 June 22	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CURRENT ASSETS																			
Unrestricted cash and cash equivalents	2,292,823	1,443,040	3,063,698	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561
Restricted cash and cash equivalent	877,024	3,493,937	3,838,873	3,998,873	4,230,793	4,531,583	4,692,828	4,719,416	4,781,467	4,844,892	4,835,545	4,514,057	4,391,257	4,208,170	4,063,084	3,734,619	3,273,258	2,858,630	2,426,869
Financial assets	35,034	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade and other receivables	1,464,885	317,516	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092
Inventories	72,199	71,223	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497
Other assets	0	27,535	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525
TOTAL CURRENT ASSETS	4,741,965	5,353,251	7,018,685	4,181,548	4,413,468	4,714,258	4,875,503	4,902,091	4,964,142	5,027,567	5,018,220	4,696,732	4,573,932	4,390,845	4,245,759	3,917,294	3,455,933	3,041,305	2,609,544
NON-CURRENT ASSETS																			
Financial assets	0	35,034	35,034	35,034	35,034	35,034	35,034	35,034	35,034	35,034	35,034	35,034	35,034	35,034	35,034	35,034	35,034	35,034	35,034
Property plant and equipment	8,547,956	7,832,952	7,505,771	7,498,014	7,612,300	7,685,198	10,238,083	13,868,752	16,912,348	16,998,342	17,051,297	17,313,679	17,343,494	17,403,618	17,445,984	17,568,983	17,673,817	17,688,712	17,685,517
Infrastructure	98,337,950	102,035,164	104,335,934	107,259,283	112,151,017	114,029,111	115,713,042	117,000,737	118,607,104	120,216,196	121,827,908	123,442,132	125,058,755	126,677,666	128,298,748	129,921,882	131,546,949	133,173,825	134,802,383
TOTAL NON-CURRENT ASSETS	106,885,906	109,903,150	111,876,739	114,792,331	119,798,351	121,749,343	125,986,159	130,904,523	135,554,486	137,249,572	138,914,239	140,790,845	142,437,283	144,116,318	145,779,766	147,525,899	149,255,800	150,897,571	152,522,934
TOTAL ASSETS	111,627,871	115,256,401	118,895,424	118,973,879	124,211,819	126,463,601	130,861,662	135,806,614	140,518,628	142,277,139	143,932,459	145,487,577	147,011,215	148,507,163	150,025,525	151,443,193	152,711,733	153,938,876	155,132,478
CURRENT LIABILITIES																			
Trade and other payables	453,939	172,862	182,675	182,675	182,675	182,675	182,675	182,675	182,675	182,675	182,675	182,675	182,675	182,675	182,675	182,675	182,675	182,675	182,675
Contract liabilities	0	0	317,137	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Provisions	335,733	201,390	154,226	154,226	154,226	154,226	154,226	154,226	154,226	154,226	154,226	154,226	154,226	154,226	154,226	154,226	154,226	154,226	154,226
TOTAL CURRENT LIABILITIES	789,672	374,252	654,038	336,901															
NON-CURRENT LIABILITIES																			
Provisions	17,700	24,262	18,741	18,741	18,741	18,741	18,741	18,741	18,741	18,741	18,741	18,741	18,741	18,741	18,741	18,741	18,741	18,741	18,741
TOTAL NON-CURRENT LIABILITIES	17,700	24,262	18,741																
TOTAL LIABILITIES	807,372	398,514	672,779	355,642															
NET ASSETS	110,820,499	114,857,887	118,222,645	118,618,237	123,856,177	126,107,959	130,506,020	135,450,972	140,162,986	141,921,497	143,576,817	145,131,935	146,655,573	148,151,521	149,669,883	151,087,551	152,356,091	153,583,234	154,776,836
EQUITY																			
Retained surplus	56,699,578	59,546,363	61,116,185	61,351,777	65,211,905	65,964,892	68,983,486	72,643,009	75,982,326	76,320,619	76,611,151	77,101,384	77,338,235	77,591,971	77,812,983	78,102,395	78,357,106	78,505,385	78,620,838
Reserves - cash backed	853,334	2,043,937	3,838,873	3,998,873	4,230,793	4,531,583	4,692,828	4,719,416	4,781,467	4,844,892	4,835,545	4,514,057	4,391,257	4,208,170	4,063,084	3,734,619	3,273,258	2,858,630	2,426,869
Asset revaluation surplus	53,267,587	53,267,587	53,267,587	53,267,587	54,413,479	55,611,484	56,829,706	58,088,547	59,399,193	60,755,986	62,130,121	63,516,494	64,926,081	66,351,380	67,793,816	69,250,537	70,725,727	72,219,219	73,729,129
TOTAL EQUITY	110,820,499	114,857,887	118,222,645	118,618,237	123,856,177	126,107,959	130,506,020	135,450,972	140,162,986	141,921,497	143,576,817	145,131,935	146,655,573	148,151,521	149,669,883	151,087,551	152,356,091	153,583,234	154,776,836

Refer to Appendix A12 – Forecast Significant Accounting Policies

Appendix A5 – Forecast Statement of Changes in Equity 2021 – 2036

	2018	2019	2020	Base	30 June 22	30 June 23	30 June 24	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
RETAINED SURPLUS																			
Opening balance	55,537,999	56,699,578	59,289,789	61,116,185	61,351,777	65,211,905	65,964,892	68,983,486	72,643,009	75,982,326	76,320,619	76,611,151	77,101,384	77,338,235	77,591,971	77,812,983	78,102,395	78,357,106	78,505,385
Net result	1,161,579	4,037,388	3,621,332	395,592	4,092,048	1,053,777	3,179,839	3,686,111	3,401,368	401,718	281,185	168,745	114,051	70,649	75,926	(39,053)	(206,650)	(266,349)	(316,308)
Amount transferred (to)/from reserves		(1,190,603)	(1,794,936)	(160,000)	(231,920)	(300,790)	(161,245)	(26,588)	(62,051)	(63,425)	9,347	321,488	122,800	183,087	145,086	328,465	461,361	414,628	431,761
Closing balance	56,699,578	59,546,363	61,116,185	61,351,777	65,211,905	65,964,892	68,983,486	72,643,009	75,982,326	76,320,619	76,611,151	77,101,384	77,338,235	77,591,971	77,812,983	78,102,395	78,357,106	78,505,385	78,620,838
RESERVES - CASH/INVESTMENT BACKED																			
Opening balance	853,334	853,334	2,043,937	3,838,873	3,998,873	4,230,793	4,531,583	4,692,828	4,719,416	4,781,467	4,844,892	4,835,545	4,514,057	4,391,257	4,208,170	4,063,084	3,734,619	3,273,258	2,858,630
Amount transferred to/(from) retained surplus	0	1,190,603	1,794,936	160,000	231,920	300,790	161,245	26,588	62,051	63,425	(9,347)	(321,488)	(122,800)	(183,087)	(145,086)	(328,465)	(461,361)	(414,628)	(431,761)
Closing balance	853,334	2,043,937	3,838,873	3,998,873	4,230,793	4,531,583	4,692,828	4,719,416	4,781,467	4,844,892	4,835,545	4,514,057	4,391,257	4,208,170	4,063,084	3,734,619	3,273,258	2,858,630	2,426,869
ASSET REVALUATION SURPLUS																			
Opening balance	53,267,587	53,267,587	53,267,587	53,267,587	53,267,587	54,413,479	55,611,484	56,829,706	58,088,547	59,399,193	60,755,986	62,130,121	63,516,494	64,926,081	66,351,380	67,793,816	69,250,537	70,725,727	72,219,219
Total other comprehensive income	0	0	0	0	1,145,892	1,198,005	1,218,222	1,258,841	1,310,646	1,356,793	1,374,135	1,386,373	1,409,587	1,425,299	1,442,436	1,456,721	1,475,190	1,493,492	1,509,910
Closing balance	53,267,587	53,267,587	53,267,587	53,267,587	54,413,479	55,611,484	56,829,706	58,088,547	59,399,193	60,755,986	62,130,121	63,516,494	64,926,081	66,351,380	67,793,816	69,250,537	70,725,727	72,219,219	73,729,129
TOTAL EQUITY	110,820,499	114,857,887	118,222,645	118,618,237	123,856,177	126,107,959	130,506,020	135,450,972	140,162,986	141,921,497	143,576,817	145,131,935	146,655,573	148,151,521	149,669,883	151,087,551	152,356,091	153,583,234	154,776,836

Appendix A6 – Forecast Statement of Cashflows 2021 – 2036

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Cash flows from operating activities															
Receipts															
Rates	171,976	173,696	175,433	177,187	178,959	180,749	182,556	184,382	186,226	188,088	189,969	191,869	193,788	195,726	197,683
Operating grants, subsidies and contributions	6,907,213	7,607,953	8,456,035	8,504,368	7,982,985	8,091,887	8,081,080	8,020,563	8,070,342	8,130,418	8,240,795	8,231,476	8,172,464	8,223,761	8,285,372
Fees and charges	308,744	311,832	314,951	318,102	321,284	324,498	327,744	331,022	334,332	337,674	341,051	344,462	347,906	351,385	354,900
Interest earnings	40,654	42,974	45,981	47,594	47,860	48,481	49,115	49,022	45,807	44,578	42,747	41,298	38,012	33,398	29,252
Other revenue	32,740	33,067	33,397	33,730	34,066	34,408	34,753	35,102	35,454	35,809	36,167	36,529	36,894	37,262	37,634
	7,461,327	8,169,522	9,025,797	9,080,981	8,565,154	8,680,023	8,675,248	8,620,091	8,672,161	8,736,567	8,850,729	8,845,634	8,789,064	8,841,532	8,904,841
Payments															
Employee costs	(2,079,392)	(2,100,187)	(2,231,186)	(2,253,502)	(2,276,037)	(2,298,801)	(2,321,787)	(2,345,006)	(2,368,457)	(2,392,142)	(2,416,061)	(2,440,220)	(2,464,622)	(2,489,266)	(2,514,154)
Materials and contracts	(4,154,384)	(4,803,131)	(5,628,277)	(5,658,552)	(5,135,127)	(5,197,111)	(5,259,806)	(5,263,673)	(5,316,307)	(5,369,473)	(5,423,163)	(5,477,393)	(5,532,169)	(5,587,491)	(5,643,348)
Utility charges	(72,713)	(73,441)	(74,176)	(74,918)	(75,666)	(76,425)	(77,190)	(77,962)	(78,742)	(79,530)	(80,325)	(81,128)	(81,939)	(82,757)	(83,583)
Insurance expenses	(167,500)	(169,176)	(170,865)	(172,572)	(174,297)	(176,042)	(177,803)	(179,582)	(181,376)	(183,192)	(185,023)	(186,873)	(188,740)	(190,627)	(192,535)
Other expenditure	(97,038)	(98,008)	(98,987)	(99,977)	(100,976)	(101,989)	(103,009)	(104,038)	(105,079)	(106,132)	(107,194)	(108,266)	(109,351)	(110,442)	(111,543)
	(6,571,027)	(7,243,943)	(8,203,491)	(8,259,521)	(7,762,103)	(7,850,368)	(7,939,595)	(7,970,261)	(8,049,961)	(8,130,469)	(8,211,766)	(8,293,880)	(8,376,821)	(8,460,583)	(8,545,163)
Net cash provided by (used in) operating activities	890,300	925,579	822,306	821,460	803,051	829,655	735,653	649,830	622,200	606,098	638,963	551,754	412,243	380,949	359,678
Cash flows from investing activities															
Payments for purchase of property, plant & equipment	(396,100)	(346,095)	(2,829,455)	(4,085,150)	(3,396,000)	(437,153)	(400,000)	(842,889)	(400,000)	(477,324)	(444,627)	(681,706)	(583,232)	(485,061)	(487,073)
Payments for construction of infrastructure	(5,100,858)	(2,051,119)	(1,851,119)	(1,451,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)
Proceeds from non-operating grants, subsidies and contributions	4,765,858	1,706,119	4,006,119	4,606,119	4,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119
Proceeds from sale of plant & equipment	72,720	66,306	13,394	135,278	0	15,923	0	216,571	0	33,139	5,578	146,487	54,628	34,484	40,634
Net cash provided by (used in) investing activities	(658,380)	(624,789)	(661,061)	(794,872)	(741,000)	(766,230)	(745,000)	(971,318)	(745,000)	(789,185)	(784,049)	(880,219)	(873,604)	(795,577)	(791,439)
Cash flows from financing activities															
Net cash provided by (used in) financing activities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Net increase (decrease) in cash held	231,920	300,790	161,245	26,588	62,051	63,425	(9,347)	(321,488)	(122,800)	(183,087)	(145,086)	(328,465)	(461,361)	(414,628)	(431,761)
Cash at beginning of year	4,065,434	4,297,354	4,598,144	4,759,389	4,785,977	4,848,028	4,911,453	4,902,106	4,580,618	4,457,818	4,274,731	4,129,645	3,801,180	3,339,819	2,925,191
Cash and cash equivalents at the end of year	4,297,354	4,598,144	4,759,389	4,785,977	4,848,028	4,911,453	4,902,106	4,580,618	4,457,818	4,274,731	4,129,645	3,801,180	3,339,819	2,925,191	2,493,430

Refer to Appendix A12 – Forecast Significant Accounting Policies

Appendix A7 – Forecast Statement of Funding 2021 – 2036

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
FUNDING FROM OPERATIONAL ACTIVITIES															
Revenues															
Rates	171,976	173,696	175,433	177,187	178,959	180,749	182,556	184,382	186,226	188,088	189,969	191,869	193,788	195,726	197,683
Operating grants, subsidies and contributions	6,907,213	7,607,953	8,456,035	8,504,368	7,982,985	8,091,887	8,081,080	8,020,563	8,070,342	8,130,418	8,240,795	8,231,476	8,172,464	8,223,761	8,285,372
Fees and charges	308,744	311,832	314,951	318,102	321,284	324,498	327,744	331,022	334,332	337,674	341,051	344,462	347,906	351,385	354,900
Interest earnings	40,654	42,974	45,981	47,594	47,860	48,481	49,115	49,022	45,807	44,578	42,747	41,298	38,012	33,398	29,252
Other revenue	32,740	33,067	33,397	33,730	34,066	34,408	34,753	35,102	35,454	35,809	36,167	36,529	36,894	37,262	37,634
	7,461,327	8,169,522	9,025,797	9,080,981	8,565,154	8,680,023	8,675,248	8,620,091	8,672,161	8,736,567	8,850,729	8,845,634	8,789,064	8,841,532	8,904,841
Expenses															
Employee costs	(2,079,392)	(2,100,187)	(2,231,186)	(2,253,502)	(2,276,037)	(2,298,801)	(2,321,787)	(2,345,006)	(2,368,457)	(2,392,142)	(2,416,061)	(2,440,220)	(2,464,622)	(2,489,266)	(2,514,154)
Materials and contracts	(4,154,384)	(4,803,131)	(5,628,277)	(5,658,552)	(5,135,127)	(5,197,111)	(5,259,806)	(5,263,673)	(5,316,307)	(5,369,473)	(5,423,163)	(5,477,393)	(5,532,169)	(5,587,491)	(5,643,348)
Utility charges (electricity, gas, water etc.)	(72,713)	(73,441)	(74,176)	(74,918)	(75,666)	(76,425)	(77,190)	(77,962)	(78,742)	(79,530)	(80,325)	(81,128)	(81,939)	(82,757)	(83,583)
Depreciation on non-current assets	(1,564,110)	(1,577,921)	(1,648,586)	(1,741,468)	(1,826,802)	(1,853,056)	(1,879,587)	(1,906,204)	(1,933,268)	(1,960,568)	(1,988,156)	(2,015,926)	(2,044,012)	(2,072,417)	(2,101,105)
Insurance expense	(167,500)	(169,176)	(170,865)	(172,572)	(174,297)	(176,042)	(177,803)	(179,582)	(181,376)	(183,192)	(185,023)	(186,873)	(188,740)	(190,627)	(192,535)
Other expenditure	(97,038)	(98,008)	(98,987)	(99,977)	(100,976)	(101,989)	(103,009)	(104,038)	(105,079)	(106,132)	(107,194)	(108,266)	(109,351)	(110,442)	(111,543)
	(8,135,137)	(8,821,864)	(9,852,077)	(10,000,989)	(9,588,905)	(9,703,424)	(9,819,182)	(9,876,465)	(9,983,229)	(10,091,037)	(10,199,922)	(10,309,806)	(10,420,833)	(10,533,000)	(10,646,268)
	(673,810)	(652,342)	(826,280)	(920,008)	(1,023,751)	(1,023,401)	(1,143,934)	(1,256,374)	(1,311,068)	(1,354,470)	(1,349,193)	(1,464,172)	(1,631,769)	(1,691,468)	(1,741,427)
Funding position adjustments															
Depreciation on non-current assets	1,564,110	1,577,921	1,648,586	1,741,468	1,826,802	1,853,056	1,879,587	1,906,204	1,933,268	1,960,568	1,988,156	2,015,926	2,044,012	2,072,417	2,101,105
Net funding from operational activities	890,300	925,579	822,306	821,460	803,051	829,655	735,653	649,830	622,200	606,098	638,963	551,754	412,243	380,949	359,678
FUNDING FROM CAPITAL ACTIVITIES															
Inflows															
Proceeds on disposal	72,720	66,306	13,394	135,278	0	15,923	0	216,571	0	33,139	5,578	146,487	54,628	34,484	40,634
Non-operating grants, subsidies and contributions	4,765,858	1,706,119	4,006,119	4,606,119	4,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119
Outflows															
Purchase of property plant and equipment	(396,100)	(346,095)	(2,829,455)	(4,085,150)	(3,396,000)	(437,153)	(400,000)	(842,889)	(400,000)	(477,324)	(444,627)	(681,706)	(583,232)	(485,061)	(487,073)
Purchase of infrastructure	(5,100,858)	(2,051,119)	(1,851,119)	(1,451,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)	(1,770,119)
Net funding from capital activities	(658,380)	(624,789)	(661,061)	(794,872)	(741,000)	(766,230)	(745,000)	(971,318)	(745,000)	(789,185)	(784,049)	(880,219)	(873,604)	(795,577)	(791,439)
FUNDING FROM FINANCING ACTIVITIES															
Inflows															
Transfer from reserves	0	0	0	20,340	0	0	57,796	369,844	167,941	226,999	187,167	400,000	499,774	448,438	460,347
Outflows															
Transfer to reserves	(231,920)	(300,790)	(161,245)	(46,928)	(62,051)	(63,425)	(48,449)	(48,356)	(45,141)	(43,912)	(42,081)	(71,535)	(38,413)	(33,810)	(28,586)
Net funding from financing activities	(231,920)	(300,790)	(161,245)	(26,588)	(62,051)	(63,425)	9,347	321,488	122,800	183,087	145,086	328,465	461,361	414,628	431,761
Estimated surplus/deficit July 1 B/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estimated surplus/deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Refer to Appendix A12 – Forecast Significant Accounting Policies

Appendix A8 – Forecast Statement of Net Current Asset Composition 2021 – 2036

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Estimated surplus/deficit July 1 B/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CURRENT ASSETS															
Unrestricted cash and equivalents	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561	66,561
Restricted cash and cash equivalent	4,230,793	4,531,583	4,692,828	4,719,416	4,781,467	4,844,892	4,835,545	4,514,057	4,391,257	4,208,170	4,063,084	3,734,619	3,273,258	2,858,630	2,426,869
Financial assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade and other receivables	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092	62,092
Inventories	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497	50,497
Contract assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other assets	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525	3,525
CURRENT LIABILITIES															
Trade and other payables	(182,675)	(182,675)	(182,675)	(182,675)	(182,675)	(182,675)	(182,675)	(182,675)	(182,675)	(182,675)	(182,675)	(182,675)	(182,675)	(182,675)	(182,675)
Contract liabilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Reserves	(4,230,793)	(4,531,583)	(4,692,828)	(4,719,416)	(4,781,467)	(4,844,892)	(4,835,545)	(4,514,057)	(4,391,257)	(4,208,170)	(4,063,084)	(3,734,619)	(3,273,258)	(2,858,630)	(2,426,869)
Current self supporting loans receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Movement in accrued salaries and wages	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estimated surplus/deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Appendix A9 – Forecast Statement of Fixed Asset Movements 2021 – 2036

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
CAPITAL WORKS - INFRASTRUCTURE															
Infrastructure - roads	3,274,078	2,051,119	1,851,119	1,451,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119
Infrastructure - other	1,826,780	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total capital works - infrastructure	5,100,858	2,051,119	1,851,119	1,451,119	1,770,119										
Represented by:															
Additions - renewal	5,100,858	2,051,119	1,851,119	1,451,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119
Total Capital Works - Infrastructure	5,100,858	2,051,119	1,851,119	1,451,119	1,770,119										
Asset movement reconciliation															
Total capital works infrastructure	5,100,858	2,051,119	1,851,119	1,451,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119
Depreciation infrastructure	(1,281,717)	(1,294,535)	(1,307,480)	(1,320,555)	(1,333,760)	(1,347,098)	(1,360,569)	(1,374,174)	(1,387,917)	(1,401,795)	(1,415,813)	(1,429,972)	(1,444,272)	(1,458,714)	(1,473,300)
Revaluation of infrastructure assets (inflation)	1,072,593	1,121,510	1,140,292	1,157,131	1,170,008	1,186,071	1,202,162	1,218,279	1,234,421	1,250,587	1,266,776	1,282,987	1,299,220	1,315,471	1,331,739
Net movement in infrastructure assets	4,891,734	1,878,094	1,683,931	1,287,695	1,606,367	1,609,092	1,611,712	1,614,224	1,616,623	1,618,911	1,621,082	1,623,134	1,625,067	1,626,876	1,628,558
CAPITAL WORKS - PROPERTY, PLANT AND EQUIPMENT															
Buildings - non-specialised	184,000	189,000	2,746,000	3,825,000	3,396,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Plant and equipment	212,100	157,095	83,455	260,150	0	37,153	0	442,889	0	77,324	44,627	281,706	183,232	85,061	87,073
Total capital works property, plant and equipment	396,100	346,095	2,829,455	4,085,150	3,396,000	437,153	400,000	842,889	400,000	477,324	444,627	681,706	583,232	485,061	487,073
Represented by:															
Additions - expansion, upgrades and new	0	0	2,500,000	3,500,000	3,000,000	0	0	0	0	0	0	0	0	0	0
Additions - renewal	396,100	346,095	329,455	585,150	396,000	437,153	400,000	842,889	400,000	477,324	444,627	681,706	583,232	485,061	487,073
Total capital works property, plant and equipment	396,100	346,095	2,829,455	4,085,150	3,396,000	437,153	400,000	842,889	400,000	477,324	444,627	681,706	583,232	485,061	487,073
Asset movement reconciliation															
Total capital works property, plant and equipment	396,100	346,095	2,829,455	4,085,150	3,396,000	437,153	400,000	842,889	400,000	477,324	444,627	681,706	583,232	485,061	487,073
Depreciation property, plant and equipment	(282,393)	(283,386)	(341,106)	(420,913)	(493,042)	(505,958)	(519,018)	(532,030)	(545,351)	(558,773)	(572,343)	(585,954)	(599,740)	(613,703)	(627,805)
Net book value of disposed/written off assets	(72,720)	(66,306)	(13,394)	(135,278)	0	(15,923)	0	(216,571)	0	(33,139)	(5,578)	(146,487)	(54,628)	(34,484)	(40,634)
Revaluation of property, plant and equipment (inflation)	73,299	76,495	77,930	101,710	140,638	170,722	171,973	168,094	175,166	174,712	175,660	173,734	175,970	178,021	178,171
Net movement in property, plant and equipment	114,286	72,898	2,552,885	3,630,669	3,043,596	85,994	52,955	262,382	29,815	60,124	42,366	122,999	104,834	14,895	(3,195)
CAPITAL WORKS - TOTALS															
Capital works															
Total capital works infrastructure	5,100,858	2,051,119	1,851,119	1,451,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119
Total capital works property, plant and equipment	396,100	346,095	2,829,455	4,085,150	3,396,000	437,153	400,000	842,889	400,000	477,324	444,627	681,706	583,232	485,061	487,073
Total capital works	5,496,958	2,397,214	4,680,574	5,536,269	5,166,119	2,207,272	2,170,119	2,613,008	2,170,119	2,247,443	2,214,746	2,451,825	2,353,351	2,255,180	2,257,192
Fixed asset movement															
Net movement in infrastructure assets	4,891,734	1,878,094	1,683,931	1,287,695	1,606,367	1,609,092	1,611,712	1,614,224	1,616,623	1,618,911	1,621,082	1,623,134	1,625,067	1,626,876	1,628,558
Net movement in property, plant and equipment	114,286	72,898	2,552,885	3,630,669	3,043,596	85,994	52,955	262,382	29,815	60,124	42,366	122,999	104,834	14,895	(3,195)
Net movement in fixed assets	5,006,020	1,950,992	4,236,816	4,918,364	4,649,963	1,695,086	1,664,667	1,876,606	1,646,438	1,679,035	1,663,448	1,746,133	1,729,901	1,641,771	1,625,363

Refer to Appendix A12 – Forecast Significant Accounting Policies

Appendix A10 – Forecast Statement of Capital Funding 2021 – 2036

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital expenditure															
Infrastructure - roads	3,274,078	2,051,119	1,851,119	1,451,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119	1,770,119
Infrastructure - other	1,826,780	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	184,000	189,000	2,746,000	3,825,000	3,396,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Plant and equipment	212,100	157,095	83,455	260,150	0	37,153	0	442,889	0	77,324	44,627	281,706	183,232	85,061	87,073
Total - Capital expenditure	5,496,958	2,397,214	4,680,574	5,536,269	5,166,119	2,207,272	2,170,119	2,613,008	2,170,119	2,247,443	2,214,746	2,451,825	2,353,351	2,255,180	2,257,192
Funded by:															
Capital grants & contributions															
Infrastructure - roads	2,939,078	1,706,119	1,506,119	1,106,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119	1,425,119
Infrastructure - other	1,826,780	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	0	0	2,500,000	3,500,000	3,000,000	0	0	0	0	0	0	0	0	0	0
Total - Capital grants & contributions	4,765,858	1,706,119	4,006,119	4,606,119	4,425,119	1,425,119									
Own source funding															
Infrastructure - roads	335,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000	345,000
Buildings - non-specialised	184,000	189,000	246,000	325,000	396,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Plant and equipment	139,380	90,789	70,061	124,872	0	21,230	0	226,318	0	44,185	39,049	135,219	128,604	50,577	46,439
Total - Own source funding	658,380	624,789	661,061	794,872	741,000	766,230	745,000	971,318	745,000	789,185	784,049	880,219	873,604	795,577	791,439
Borrowings															
Total - Borrowings	0														
Other (disposals & C/Fwd)															
Plant and equipment	72,720	66,306	13,394	135,278	0	15,923	0	216,571	0	33,139	5,578	146,487	54,628	34,484	40,634
Total - Other (disposals & C/Fwd)	72,720	66,306	13,394	135,278	0	15,923	0	216,571	0	33,139	5,578	146,487	54,628	34,484	40,634
Total Capital Funding	5,496,958	2,397,214	4,680,574	5,536,269	5,166,119	2,207,272	2,170,119	2,613,008	2,170,119	2,247,443	2,214,746	2,451,825	2,353,351	2,255,180	2,257,192

Appendix A11 – Forecast Ratios 2021 – 2036

	Target Range		Average	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36
LIQUIDITY RATIOS																		
Current ratio	> 1.00	> 1.20	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
OPERATING RATIOS																		
Operating surplus ratio	> 1.00%	> 15.00%	(200.98%)	(121.60%)	(116.16%)	(145.02%)	(159.55%)	(175.85%)	(174.01%)	(192.53%)	(209.56%)	(217.85%)	(223.45%)	(221.20%)	(238.40%)	(264.64%)	(273.80%)	(281.12%)
Own source revenue coverage ratio	> 40.00%	> 60.00%	6.04%	6.81%	6.37%	5.78%	5.77%	6.07%	6.06%	6.05%	6.07%	6.03%	6.01%	5.98%	5.96%	5.92%	5.87%	5.82%
BORROWINGS RATIOS																		
Debt service cover ratio	> 3	> 5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FIXED ASSET RATIOS																		
Asset sustainability ratio	> 90.00%	> 110.00%	135.60%	351.44%	151.92%	132.27%	116.93%	118.57%	119.12%	115.46%	137.08%	112.25%	114.63%	111.40%	121.62%	115.13%	108.82%	107.43%
Asset consumption ratio	> 50.00%	> 60.00%	86.70%	85.64%	86.06%	86.51%	86.74%	87.00%	86.99%	86.96%	87.05%	86.98%	86.92%	86.85%	86.82%	86.76%	86.65%	86.52%
Asset renewal funding ratio	> 75.00%	> 95.00%	120.05%	142.15%	117.62%	114.07%	112.82%	113.59%	N/A									

Appendix A12 – Forecast Significant Accounting Policies

Basis of Preparation

The Long Term Financial Plan (the Plan) comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the Local Government Act 1995 and accompanying regulations.

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

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

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

Critical Accounting Estimates

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

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

The Local Government Reporting Entity

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

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 forecast financial statements.

Base Year Balances

Balances shown in the Plan as Base Year are as forecast at the time of preparation of the Plan and are based on the current budget and prior year annual financial reporting and may be subject to variation.

Rounding Off Figures

All figures shown in the Plan are rounded to the nearest dollar.

Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation.

Appendix A12 – Forecast Significant Accounting Policies (Continued)

Forecast Fair Value Adjustments

All fair value adjustments relating to re-measurement 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 preparation.

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 and have not been estimated within the Plan.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such have been estimated as an inflation adjustment to Other Comprehensive Income, based on the value of the non-current assets forecasted to be held by the Shire.

Rates, Grants, Donations and Other Contributions

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

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

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.

Superannuation

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

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.

Trade and Other Receivables

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

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

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

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

Appendix A12 – Forecast Significant Accounting Policies (Continued)

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 purchased 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 intention to release for sale.

Fixed Assets

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

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.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the 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.

An effective average depreciation rate for each class of asset has been utilised to estimate the forecast depreciation expense for each year. These are provided in the table below:

Asset Class	Effective average depreciation rate
Buildings	2%
Furniture and equipment	4%
Plant and equipment	4%
Infrastructure - roads	1%
Infrastructure - recreation	1%
Infrastructure - other	1%

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.

Appendix A12 – Forecast Significant Accounting Policies (Continued)

Employee Benefits

The Shire's obligations for employees' annual leave, long service leave and isolation leave entitlements are recognised as provisions in the statement of financial position.

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.

Other Long-Term Employee Benefits

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of 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.

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.

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.

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.

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 or non-current based on the Town's intentions to release for sale.

Appendix B1 – Glossary

Funding Gap

A funding gap exists whenever an entity has insufficient capacity to fund asset renewal and other expenditure necessary to be able to appropriately maintain the range and level of services its existing asset stock was originally designed and intended to deliver. The service capability of the existing asset stock should be determined assuming no additional operating revenue, productivity improvements, or net financial liabilities above levels currently planned or projected. A current funding gap means service levels have already or are currently falling. A projected funding gap if not addressed will result in a future diminution of existing service levels.

Infrastructure Assets

Physical assets that contribute to meeting the needs of organisations or the need for access to major economic and social facilities and services, eg. properties, drainage, footpaths and cycleways. These are typically large, interconnected networks or portfolios of composite assets. The components of these assets may be separately maintained, renewed or replaced individually so that the required level and standard of service from the network of assets is continuously sustained. Generally, the components and hence the assets have long lives. They are fixed in place and often have no separate market value.

Key Performance Indicator

A qualitative or quantitative measure of a service or activity used to compare actual performance against a standard or other target. Performance indicators commonly relate to statutory limits, safety, responsiveness, cost, comfort, asset performance, reliability, efficiency, environmental protection and customer satisfaction.

Level of Service

The defined service quality for a particular activity or service area (ie street lighting) against which service performance can be measured. Service levels usually relate to quality, quantity, reliability, responsiveness, environment, acceptability and cost.

Maintenance

All actions necessary for retaining an asset as near as practicable to its original condition, but excluding rehabilitation or renewal. Maintenance occurs on a routine (at least annual) basis.

Planned Maintenance

Repair work that is identified and managed through a maintenance management system (MMS). MMS activities include inspection, assessing the condition against failure/breakdown criteria/experience, prioritising scheduling, actioning the work and reporting what was done to develop a maintenance history and improve maintenance and service delivery performance.

Reactive Maintenance

Unplanned repair work that is carried out in response to service requests and management/supervisory directions.

Significant Maintenance

Maintenance work to repair components or replace sub-components that need to be identified as a specific maintenance item in the maintenance budget.

Unplanned Maintenance

Corrective work required in the short-term to restore an asset to working condition so it can continue to deliver the required service or to maintain its level of security and integrity.

Maintenance Expenditure

Recurrent expenditure, which is periodically or regularly required as part of the anticipated schedule of works required to ensure that the asset achieves its useful life and provides the required level of service. It is expenditure which was anticipated in determining the asset's useful life.

Materiality

The notion of materiality guides the margin of error acceptable, the degree of precision required and the extent of the disclosure required when preparing general purpose financial reports. Information is material if its omission, misstatement or non-disclosure has the potential, individually or collectively, to influence the economic decisions of users taken on the basis of the financial report or affect the discharge of accountability by the management or governing body of the entity.

Appendix B1 – Glossary (Continued)

Modern Equivalent Asset

Assets that replicate what is in existence with the most cost-effective asset performing the same level of service. It is the most cost efficient, currently available asset which will provide the same stream of services as the existing asset is capable of producing. It allows for technology changes and improvements and efficiencies in production and installation techniques.

Net Present Value (NPV)

The value to the organisation of the cash flows associated with an asset, liability, activity or event calculated using a discount rate to reflect the time value of money. It is the net amount of discounted total cash inflows after deducting the value of the discounted total cash outflows arising from the continued use and subsequent disposal of the asset after deducting the value of the discounted total cash outflows.

Non-Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are not expected to generate any savings or revenue to the Council, for example parks and playgrounds, footpaths, properties and bridges, libraries, etc.

Operations Expenditure

Recurrent expenditure, which is continuously required to provide a service. In common use the term typically includes power, fuel, staff, plant equipment, on-costs and overheads but excludes maintenance and depreciation. Maintenance and depreciation is on the other hand included in operating expenses.

Pavement Management System

A systematic process for measuring and predicting the condition of property pavements and wearing surfaces over time and recommending corrective actions.

Recoverable Amount

The higher of an asset's fair value, less costs to sell and its value in use.

Recurrent Expenditure

Relatively small (immaterial) expenditure or that which has benefits expected to last less than 12 months. Recurrent expenditure includes operations and maintenance expenditure.

Recurrent Funding

Funding to pay for recurrent expenditure.

Remaining Useful Life

The time remaining until an asset ceases to provide the required service level or economic usefulness. Age plus remaining useful life is useful life.

Renewal

Works to upgrade refurbish or replace existing facilities with facilities of equivalent capacity or performance capability.

Residual Value

The estimated amount that an entity would currently obtain from disposal of the asset, after deducting the estimated costs of disposal, if the asset were already of the age and in the condition expected at the end of its useful life.

Revenue Generating Investments

Investments for the provision of goods and services to sustain or improve services to the community that are expected to generate some savings or revenue to offset operating costs, eg public halls and theatres, childcare centres, sporting and recreation facilities, tourist information centres, etc.

Risk Management

The application of a formal process to the range of possible values relating to key factors associated with a risk in order to determine the resultant ranges of outcomes and their probability of occurrence.

Section or Segment

A self-contained part or piece of an infrastructure asset.

Appendix B1 – Glossary (Continued)

Service Potential

The total future service capacity of an asset. It is normally determined by reference to the operating capacity and economic life of an asset. A measure of service potential is used in the not-for-profit sector/public sector to value assets, particularly those not producing a cash flow.

Service Potential Remaining

A measure of the future economic benefits remaining in assets. It may be expressed in dollar values (Fair Value) or as a percentage of total anticipated future economic benefits. It is also a measure of the percentage of the asset's potential to provide services that are still available for use in providing services (Depreciated Replacement Cost/Depreciable Amount).

Specific Maintenance

Replacement of higher value components/sub-components of assets that is undertaken on a regular cycle including repainting, building roof replacement, replacement of air conditioning equipment, etc. This work generally falls below the capital/maintenance threshold and needs to be identified in a specific maintenance budget allocation.

Sub-Component

Smaller individual parts that make up a component part.

Useful Life

May be expressed as either:

- (a) The period over which a depreciable asset is expected to be used; or
- (b) The number of production or similar units (ie intervals, cycles) that is expected to be obtained from the asset.

Other Matters

Preparation

This Plan was prepared for the Shire of Ngaanyatjarraku by Moore Australia (WA) Pty Ltd.

Reliance

This Plan has been prepared for the exclusive use of the Shire of Ngaanyatjarraku and for the purposes specified in our letter of engagement and is not to be used for any other purpose or distributed to any other party without Moore Australia WA's prior consent. This Plan is supplied in good faith and reflects the knowledge, expertise and experience of the engagement consultant and is based on the information and representations provided by the Shire of Ngaanyatjarraku. We accept no responsibility for any loss occasioned by any person acting or refraining from action as a result of reliance on the report, other than the Shire of Ngaanyatjarraku.

This Plan contains quantitative and qualitative statements, including projections, estimates, opinions and forecasts concerning the anticipated future performance of Shire of Ngaanyatjarraku and the environment in which it operates ('Forward Looking Statements').

None of these Forward Looking Statements are or will be representations as to future matters. The Forward Looking Statements are, and will be, based on a large number of assumptions and are, and will be, subject to significant uncertainties and contingencies, many, if not all, of which are outside the control of the Shire of Ngaanyatjarraku. Actual future events may vary significantly from the Forward Looking Statements. Recipients should make their own investigations and enquiries regarding assumptions, uncertainties and contingencies which may affect the Shire of Ngaanyatjarraku and the impact that a variation in future outcomes may have on the Plan and the Shire of Ngaanyatjarraku.

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Shire of **Ngaanyatjaraku**
ON A JOURNEY

Workforce Plan

2021 - 2025



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1.0 Introduction

We are pleased to present the Shire of Ngaanyatjarraku Workforce Plan 2021 - 2025. The Plan assists the Shire to respond to its workforce challenges in a strategic way as we work with the community to build a sustainable future and a capable workforce.

The Shire's Strategic Community Plan and Corporate Business Plan outline the community's hopes and aspirations and the Workforce Plan plays an important part as we seek to ensure the Shire has the right people, in the right place, at the right time, to meet the needs of our community.

It is important to recognise the unique and significant challenges the Shire of Ngaanyatjarraku face due to the extreme remoteness, access to the district and level of community amenities, in attracting and retaining employees.

The Shire continues on its journey to meet the changing service demands of its community. The Shire must attract and retain the personnel to meet the increasing demands of risk management, accountability, and increased service provision being devolved from the state and federal governments. A skilled, flexible and productive workforce across the organisation is required to deliver the Shire's Strategic Community Plan objectives. It also requires us to build a culture of innovation and continual improvement to make it happen.

Kevin Hannagan
Chief Executive Officer

Our vision:
**The Shire of
Ngaanyatjarraku
- on a journey**



2.0 Integrated Planning Framework

2.1 What is workforce planning?

Workforce planning is a process of analysis to ensure the Shire has the right people, in the right place, at the right time to achieve the objectives set out in the Shire’s Strategic Community Plan.

Workforce planning assists management to anticipate change, identify the important issues driving workforce activity and implement the strategies to support positive workforce development and strategic outcomes.

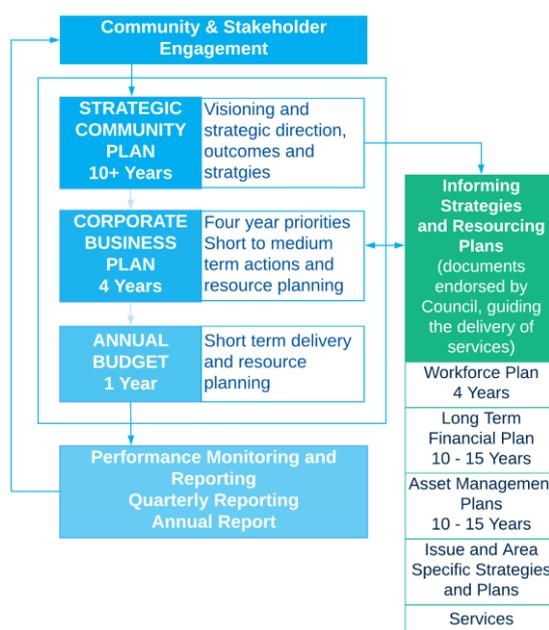
2.2 Key principles of workforce planning

- Building workforce strategies aligned to and supporting the Shire’s strategic direction and values;
- Ensuring the workforce planning process is part of the Shire’s Integrated Planning Process;
- Actively involve managers and employees in developing, communicating and implementing the workforce strategies;
- Utilising a risk management approach to workforce planning and identifying ‘mission critical’ areas of operations;
- Establishing effective implementation processes to ensure the successful execution of core strategies; and
- Continually monitoring and evaluating the progress towards implementing the workforce strategies and measuring its contribution towards meeting the Shire’s strategic goals.

2.3 Integration with the Integrated Planning and Reporting Framework

Workforce planning responds to the requirements under the State Integrated Planning and Reporting Framework which is a planning obligation on all local governments in Western Australia. The key elements of the framework are¹:

- Strategic Community Planning;
- Corporate Business Planning;
- Budgeting; and
- Reporting.



The Shire has developed a Strategic Community Plan and Corporate Business Plan, with these plans informed and supported by a Strategic Resource Plan (incorporating long term financial and asset management planning) along with this Workforce Plan.

¹ Department of Local Government Integrated Planning and Reporting Framework and Guidelines p. 17

3.0 Shire of Ngaanyatjarraku Analysis

3.1 Shire of Ngaanyatjarraku Demographics

The Shire of Ngaanyatjarraku is situated within the Central Desert of Western Australia, covering an area of 159,821 km², with the town of Warburton located 1,542 km northeast of Perth and 320 km west of the Northern Territory border.



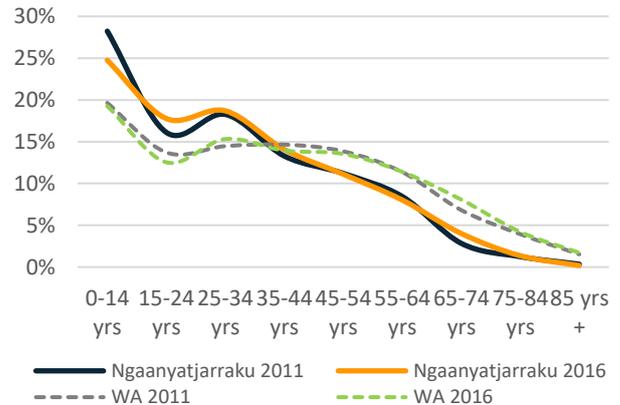
3.2 Population distribution

In 2016, the Shire of Ngaanyatjarraku’s population on the night of the census was 1,606², this is an increase from the 1,437 estimated population at the time of the 2011 census.

The chart below reflects the percentage of the estimated resident population within each age grouping for the district of the Shire of Ngaanyatjarraku (represented by the blue (2011) and gold (2016) lines) and Western Australia (represented by the grey (2011) and green (2016) dotted lines).

In comparison to the Western Australia demographic (reflected by the dotted grey and green lines), the district has a higher proportion of younger residents in the 0-44 year age ranges with a lower proportion in all age groups over 45 years than the State average.

Percentage Population by Age



² Australian Bureau of Statistics, Ngaanyatjarraku (S) (LGA56620) 2016 Census of Population and Housing, viewed 20 January 2021

3.0 Shire of Ngaanyatjarraku Analysis (continued)

3.3 The External Environment

There are a range of external trends and challenges that influence and determine the key strategies developed in this Workforce Plan. These key trends include:

3.3.1 Socio Demographic Trends

- A multi-generational workforce, each with their own needs, aspirations, and expectations;
- High percentage, 75% or 1,220, of the population within the Shire is under 45 year's old;
- Unemployment rate of 27.1% at the time of the 2016 census;
- Lack of support services; and
- Greater work/life balance expectations.

3.3.2 Competition

- Projected talent and skill shortage; and
- State Government agencies.

3.3.3 Economic

- Cost of living and inflationary pressures within WA, intensified due to remote location;
- Grant funding levels not keeping pace with inflation;
- Global and national economic uncertainty resulting in a reducing availability of external grants and contributions; and
- The extremely low rate base of the Shire of Ngaanyatjarraku, results in high reliance on Financial Assistance Grants.

3.3.4 Political

- The implementation of initiatives in relation to the Integrated and Reporting Framework may require additional local resources as well as new capabilities;
- Increasing expectation in relation to corporate governance standards and transparency of decision making, bringing with it a range of workforce considerations; and
- Disparate service provision levels from state and federal government in comparison to other regions (Pilbara and Kimberley).

3.3.5 Technology

- The pace of change and emerging technology trends present local governments with both challenges and opportunities in managing information, delivering services, improving processes and decision making;
- Technology provides a range of tools to assist workforce management including communicating with employees, e-learning, employee monitoring and connecting employees across locations;
- Telecommunications network coverage, reliability and service provision (landline, mobile and internet) has immense impact due to remote location; and
- Trends such as social media, cloud based applications, robotic automation will be of particular importance and application in the future, provided reliable internet connections are available.

3.3.6 Industry

- There is an increasing lack of sustainability in financing renewal of assets, with ageing community infrastructure playing a major role. There is a heavy reliance on state or federal funding; and
- Significant cost shifting from other levels of government to the local level without the associated resources.

3.3.7 Customers

- Many customers are becoming better informed and assertive about their rights; and
- Lack of community engagement is of concern.

3.0 Shire of Ngaanyatjarraku Analysis (continued)

3.4 The External Labour Market

The external labour market demand indicates difficulties in attracting and retaining skilled staff in key occupations across the State, due mainly to continuing labour demand in the mining, construction and professional services, scientific and technical service, public service, community and health sectors. This is based on the occupations in high and medium demand in the WA State Priorities Occupation List 2019³ produced by the Department of Training and Workforce Development. However there is the additional challenges of location remoteness and undesirability that further impact recruitment and retention to the district. Also, retaining key staff has proven challenging due to other agencies located in the Lands recruiting these employees.

Some of the specific positions that are regarded as being in high demand in Western Australia, which may impact the Shire in regards recruitment and retention include:

- Chief executive;
- Environmental health officer;
- Building inspector
- Accountant / finance manager; and
- Engineers.

It is noted that the external market is somewhat volatile due to changing economic conditions in the mining, manufacturing and construction industries. There have been significant impacts from the COVID-19 Pandemic, still to be recognised through the data collection process.

All employment positions within the Shire are difficult to fill largely due to the remote location and in particular positions requiring skills and qualifications are difficult to source.

3.5 Shire of Ngaanyatjarraku Internal Operating Environment

3.5.1 Service Delivery

The Shire provides a number of services to the community as listed below, including collaborative services with the Shire's of Laverton, Leonora, Wiluna and Menzies, for the mutual benefit of our communities:

- Co-ordination of Council activities and functions;
- Co-ordination of management functions;
- Liaison with Government and Ministerial offices;
- Corporate | strategic planning;
- Business | economic development;
- Statutory compliance;
- Executive support to Council;
- Special projects;
- Financial administration;
- Human resources | workplace health | safety;
- Information | communication;
- Sport and Recreation services (Warburton);
- Information services;
- Procurement;
- Asset management
- Information | tourism services;
- Roads | streets;
- Shire buildings maintenance;
- Emergency services;
- Health administration | statutory services; and
- Building | planning services.

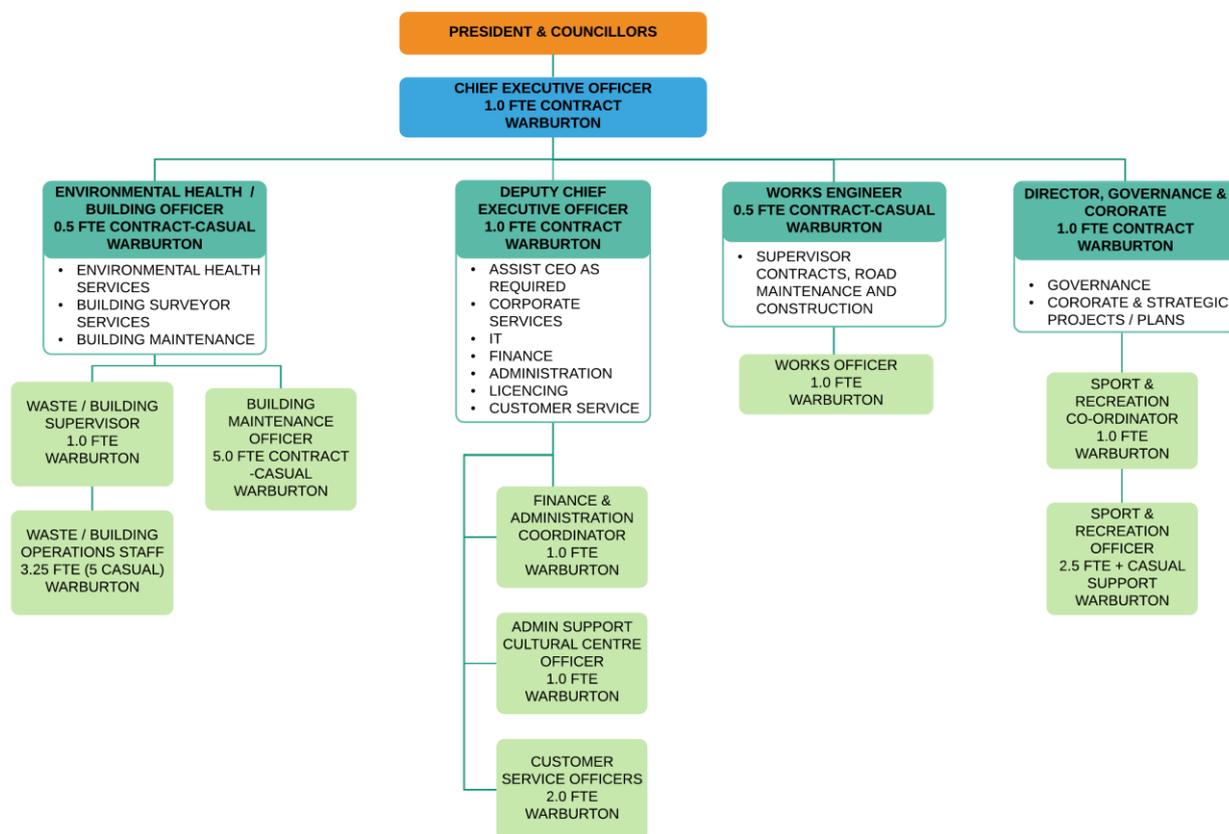
³ Department of Training & Workforce Development: SPOL year: 2019
<https://www.dtwd.wa.gov.au/workforce-development#whats-on-the-spol>

3.0 Shire of Ngaanyatjarraku Analysis (continued)

3.6 Organisation Structure

The organisational structure is a dynamic process and needs to be developed in accordance with changing priorities and considering the difficulty in attracting and retaining suitably qualified employees to the Shire.

3.6.1 Organisation Structure – Current at 1 July 2020



3.7 Workforce Profile

Information	Shire of Ngaanyatjarraku - as at 20 January 2021 ⁴	
Number of employees	25	Full time equivalent employees 12
Gender	32% (8) female	68% (17) male
Total annual salaries and wages	\$1.83m	
Employment type	There is a range of full time, part time, fixed term contract and casual staff employed	
Annual/LSL liability	Current \$154,226	Non-Current \$18,741
Awards and Agreements	LGIA and Contracts	
Age profile	The average age of current employees is 42.4 years	
Years of Service	The average length of service is 2.3 years	

⁴ Shire of Ngaanyatjarraku Employee Records at 20 January 2021.

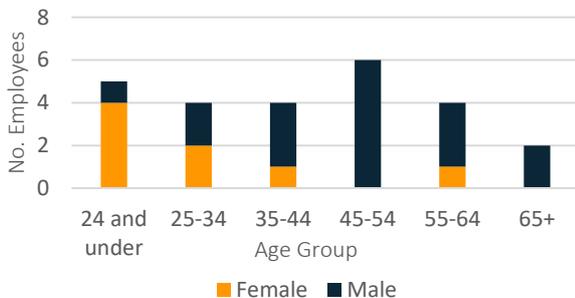
3.0 Shire of Ngaanyatjarraku Analysis (continued)

3.8 Workforce Demographics and Profile

This section contains an analysis of some key workforce metrics such as age, gender and terminations. Included in this analysis are full time, part time and casual staff as well as those on leave, including long service and maternity leave, however contractors, agency staff and group apprentices are excluded.

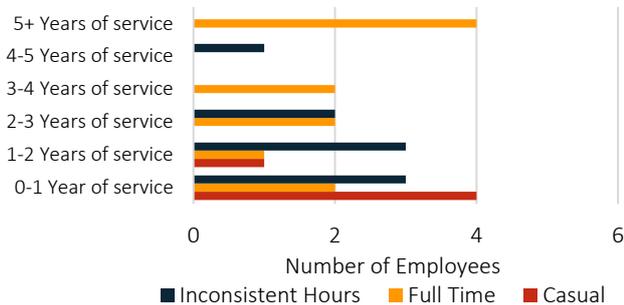
With a small workforce, there are potential issues relating to knowledge retention and business continuity should key staff, often with years of experience, exit the organisation at short notice. Strategies to address this issue include cross functional training for business critical tasks, ensuring policy and procedures are documented, current and appropriate.

Workforce by Age and Gender



Length of Service

Of the current 25 employees, 12 are identified as full time with most of these (8) employed with the Shire more than 2 years. Retaining these key staff is important to the efficient governance and function of the Shire.

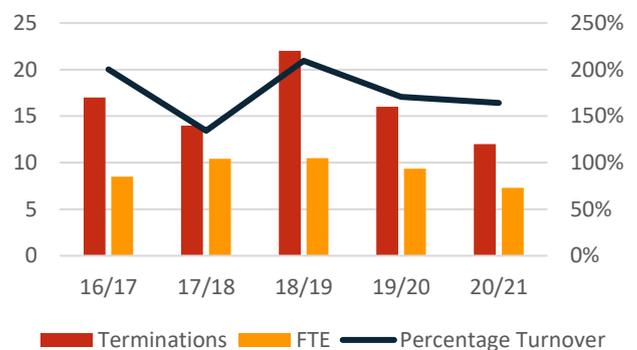


3.8.1 Termination Rates

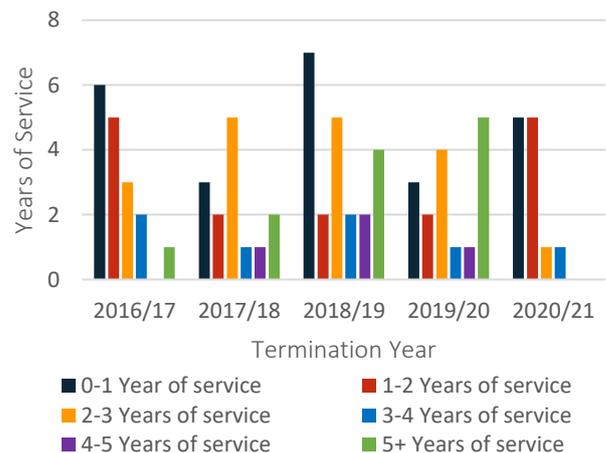
Below are graphs showing the exit rates for the Shire of Ngaanyatjarraku by age and length of service for the period 2016/17 to 2020/21. These need to be considered in the context of the size of the workforce and overall length of service. Over this period the average annual turnover rate is 176%, this needs to be considered in light of the high level of contract and casual employees.

In light of the remoteness of the Shire, the harsh environment and size of the workforce, this rate whilst high, is considered reflective of the significant challenges the Shire faces.

Turnover Rate



Termination Rates by Years of Service 2016/17 to 2020/21



4.0 Strategic Community Plan Workforce Implications

4.1 Strategic Community Plan and Corporate Business Plan

The Shire planned a detailed engagement project, seeking the community's input in developing the new Strategic Community Plan. Due to the current COVID-19 situation and the restrictions on entering remote communities, this engagement was adjusted, with a survey made available to all residents seeking input along with opportunity for key stakeholders to provide input via email and phone conversations. Following this engagement process, the Strategic Community Plan is undergoing major review to ensure it continues to align with the community's aspirations. A summary of priorities over the next four years are incorporated into the Shire's Corporate Business Plan.

The Workforce Plan is part of a broader integrated planning framework, aimed at achieving the Shire's vision as identified in the Strategic Community Plan. The Strategic Community Plan identifies three key themes: **Our People, Our Land and Our Leadership**.

There are a range of challenges impacting on the Shire and potential strategic shifts in business operations may occur, directly impacting the way services are delivered and resourced.

4.2 Core Business and Service Delivery

Over a number of years, the Shire has been subject to a considerable increase in the number of core and non-core services it is required to deliver. This increase has occurred through a variety of means including higher resident expectations and significant cost shifting to local government. Of note, there is also a large disparity between aboriginal services supported by the State and Federal Governments, compared to the Kimberley and Pilbara Regions, including swimming pools, waste services, aboriginal environmental health, early years child development, Sport and Recreation Services and youth services. This places significant pressure on current resources to deliver existing and basic community services. And it further limits the opportunity to focus resources on emerging areas of strategic importance such as community development and increasing advocacy and strategic leadership and facilitation roles.

As part of the overall planning process, elected members and executive have redefined the range of core and non-core areas that form the basis of its delivery of its services to the community. They have also identified core and non-core services that potentially could be:

- Outsourced to an external provider;
- Insourced from other Shires; and
- Open to collaborative opportunities with other Shires to provide services on one another's behalf.

The above strategic issues have significant implications for workforce planning including:

- Reallocation of resources as collaborative, insourcing and outsourcing arrangements are identified and acted upon;
- New or enhanced skill requirements to operate in a more collaborative manner, manage projects and contracts in future insourced or outsourced delivery models; and
- Management of staff during associated change processes.

4.3 Key Risk Areas

An analysis of the current workforce identified the following risks areas. These risks have been assessed using the risk based approach as set out in Appendix A. A scoring system was used to determine a risk category of extreme, high, moderate, low or very low.

The risk events are scored according to their likelihood, and consequence and risk mitigation strategic actions have been developed.

The result of the assessment is presented in the table below, with the last column being cross referenced to the primary mitigation strategies set out in Section 5.9 of this plan.

4. Strategic Community Plan Workforce Implications (continued)

4.4 Workforce Risk Assessment

Risk Issues	Likelihood	Strategic Consequences	Operational Consequences	Combined Consequences	Risk Category ⁵	Risk Treatments (Reference S5.9)
Knowledge loss due to staff turnover	Likely	Minor	Major	Major	High	3.1 3.2
Physical and financial constraints limit staff numbers (high employment costs due to remote location)	Likely	Minor	Major	Major	High	3.1
High staff turnover due to remote location	Likely	Major	Major	Major	High	3.2
Competition with government agencies based in area for resources	Likely	Minor	Major	Major	High	3.1
Sudden unplanned loss of key staff	Possible	Major	Major	Major	High	3.2
Organisational capacity insufficient to meet future needs	Possible	Major	Major	Major	High	3.1
Selection, recruitment and training costs increase	Possible	Minor	Minor	Minor	Moderate	1.1
Operational procedures not followed due to lack of staff training	Unlikely	Minor	Major	Major	Low	1.3 2.1 3.1
Long leave absences of key staff due to large accrued leave entitlement	Unlikely	Minor	Minor	Minor	Low	3.2

5.0 Strategies to Meet Future Workforce Needs

5.1 Workforce Supply Demand Analysis

5.1.1 Corporate Services

In meeting future challenges, the Shire continually reviews its core functions in terms of potential outsourcing, insourcing and collaborations.

The initiatives identified below will have an impact upon the corporate services section, in terms of:

- Reviewing internal processes and procedures with the goal of gaining greater transactional efficiencies; and
- Providing strong reporting outcomes and operational advice to the Elected Members and the executive.

The staffing resource for corporate services remains relatively unchanged over the term of the Plan, with no forecast increases or decreases. However, the Shire is in consultation with State and Federal Government agencies for service delivery in community services - early years child development.

5.1.2 Governance and Strategic Services

To address the high level of elected member, governance support and compliance requirements current and forecast, the development of a governance and strategic directorate has been identified as necessary. The initiatives identified below will be of key focus for this area:

- Reviewing internal processes and procedures with the goal of strengthening governance practices; and
- Providing strong integrated planning and reporting outcomes and operational advice to the Elected Members and the executive.

The Shire currently participates in a regional collaborative group with the Shire's of Laverton, Leonora, Menzies and Wiluna for the provision of a range of outsourced statutory compliance services to assist with the increasing levels of compliance requirements being placed on local governments. The Shire is consulting with the State for improved service delivery provision in the areas of sport and recreation and youth services and programs that may impact future staffing levels.

5.1.3 Infrastructure Services

Infrastructure services are stable, although of note due to the remote location, attracting and retaining employees in this area is an ongoing challenge. The Shire outsources its road maintenance and construction services. Required resource capacity is forecast to be adequately maintained at current levels, with the exception of increase in waste, fire and emergency services staffing levels required. The Shire is consulting with the State for waste management services that may impact future staffing levels.

5.2 Strategic Shifts

There has been a significant shift over the last few years in the delivery of core and non-core business of local government, due to federal and state government cost shifting and this is seen within the Shire. The transfer of responsibility for remote aboriginal communities from the Federal to State government has resulted in major reductions in funding to the Shire and severely impacting its long term financial sustainability. The Shire has had to reduce community service provision significantly to avoid trading insolvent.

The Shire faces ongoing challenges in providing basic key services to the community. The area does not have the same level of support and service provision by the state and federal governments as remote communities in the Pilbara and Kimberley.

The role of the Shire continues to progress to a more facilitative, advocacy, project manager role rather than a "doer" or direct deliverer of services. This has significant implications for the Shire in the short, mid and long term. It may result in new or changing job roles, skills and additional allocation of resources to meet some of the changing requirements. However, due the Shire's reliance of grant funding, resources to fund these requirements is severely limited.

5.3 Service Delivery Models

There is a significant need and opportunity for the Shire to analyse how it delivers services to add to efficiency and effectiveness. This may include the review and updating of processes for greater efficiency, automating, considering alternative delivery models and collaborative approaches. This will have significant implications for the corporate and governance services area as they will be required to drive these processes.

5. Strategies to Meet Future Workforce Needs (Continued)

5.4 Succession Management

Currently, succession planning is managed by developing multi-skilled employees to ensure in the event of sudden loss of staff, key positions are covered to limit service delivery impact. As noted, the employee turnover rate is high, resulting in high risk to adequate service provision and governance. The executive are progressing development of process and strategy documentation, to assist mitigating this risk. As there are currently only three executive management staff, they are required to cover a very large range of disciplines, thereby increasing the difficulty in replacing key staff.

5.5 Developing Young Local Talent

It is difficult to source and retain local talent as there are no support services for training and development, like TAFE for developing skilled local talent. There is also strong competition from other government agencies servicing the region. Programs need to be developed to encourage and support young school leavers to want to participate in the workforce. However, with the lack of Federal and State government support services, e.g. Centrelink and TAFE, this is very difficult.

5.6 Additional Incentives

The Shire currently offers subsidised accommodation for most employees. Location allowance as per the award and loyalty allowance as per Council's strategy, food, phone, travel allowances, utilities and additional annual leave are also provided. A relocation allowance is available for certain positions and is negotiated through the recruitment process.

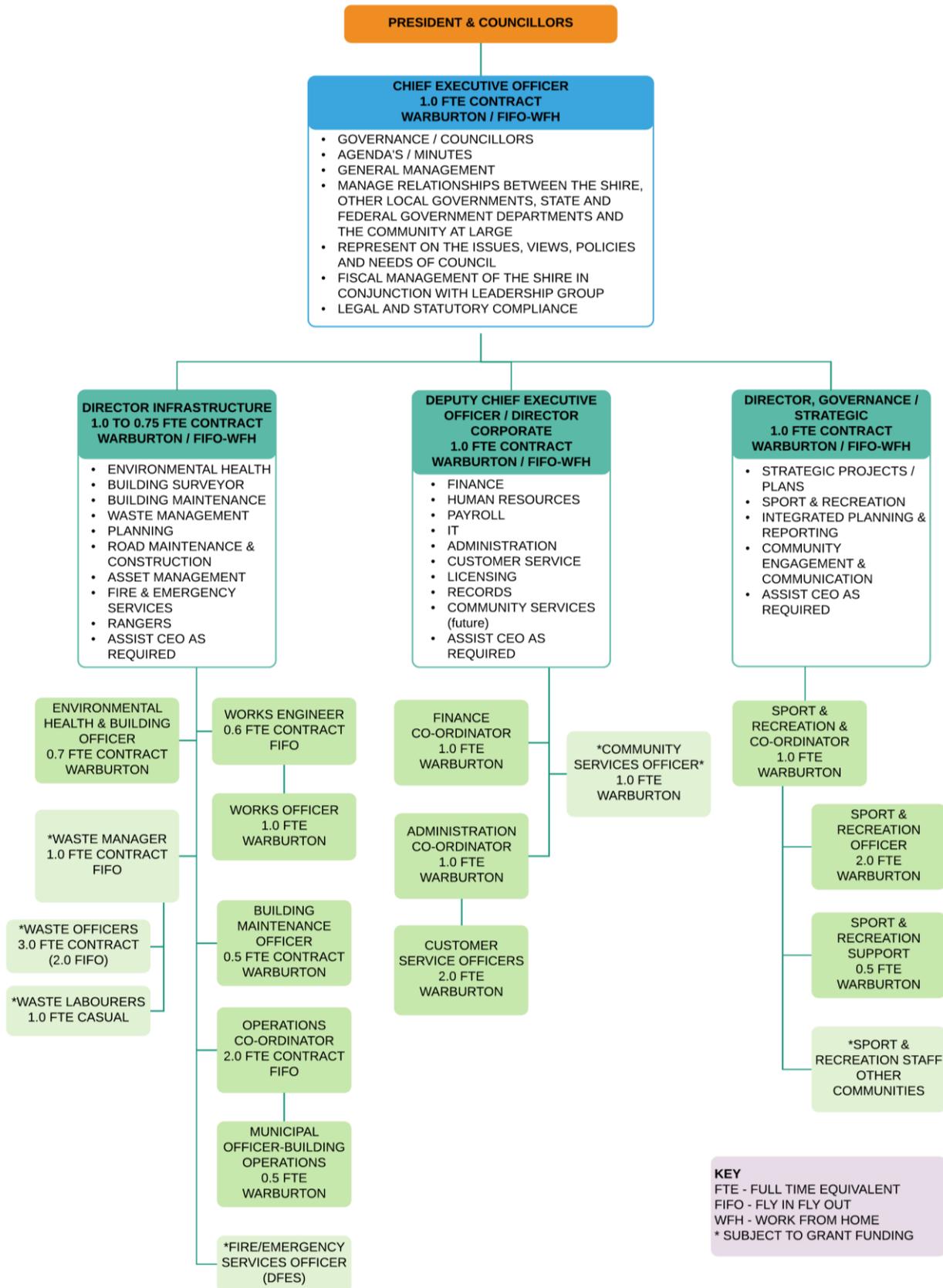
Remote service provision, including drive-in-drive-out and fly-in-fly-out opportunities, are available for positions that are not essential to be located in Warburton. This is important to note, in particular for specialist skills that are hard to source.

5.7 Projected Organisation Structure

As detailed above, future service delivery levels and requirements have been considered and the organisation structure on the following page was adopted 31 March 2021 with forecast developed during the term of this Plan. This structure reflects the identified needs, including positions subject to funding.

5. Strategies to Meet Future Workforce Needs (Continued)

5.7.1 Organisation Structure – Adopted at 31 March 2021



5. Strategies to Meet Future Workforce Needs (Continued)

5.8 Performance Outcomes and Measures

The following diagram identifies the Shire's strategic objectives and how the Shire intends to assess the effectiveness of the actions.

5.8.1 Diagram: Workforce Plan Performance Measurement



The four key strategic objectives identified above drive the core strategies of the Workforce Plan, these are in the tables following.

5. Strategies to Meet Future Workforce Needs (Continued)

5.9 Workforce Objectives and Strategies

Objective: 1. Attracting and selecting a capable and committed workforce						
Strategy	Action	2021-22	2022-23	2023-24	2024-25	➔
1.1 Customised recruitment strategies that meet the needs and expectations of the organisation	1.1.1 As vacancies arise consider opportunities within organisation structure and bespoke recruitment to the new role requirements	■	■	■	■	➔
1.2 Identify and market the benefits of working for the Shire of Ngaanyatjarraku	1.2.1 Maintain list of financial and non-financial rewards and benefits offered to employees	■	■	■	■	➔
1.3 Ensure an appropriate induction and orientation process	1.3.1 Ensure appropriate induction and orientation processes are in place	■	■	■	■	➔
Objective: 2. Retaining and engaging our valued workforce						
2.1 Provide sufficient job role clarity, work direction, workload management, feedback on performance and support in doing their work	2.1.1 Ensure current job descriptions are in place and provided at commencement in roles	■	■	■	■	➔
	2.1.2 Undertake performance reviews as per policy and employment agreements	■	■	■	■	➔
2.2 Regular communication with the workforce	2.2.1 Continue regular meetings (phone, video conferencing) between executive and supervisors	■	■	■	■	➔
Objective: 3. A strategic workforce, with the capability and capacity to meet strategic objectives						
3.1 Appropriate organisational structure	3.1.1 Regular assessment of organisation structure, seeking to meet the needs of the organisation whilst recognising the funding restrictions	■	■	■	■	➔
	3.1.2 Continue to seek external funding where possible and look for opportunities for resource sharing where appropriate	■	■	■	■	➔
3.2 Recognised critical positions and critical position management	3.2.1 Recruit skilled personnel as required, recognising opportunities for FIFO and off-site employees or contractors to meet essential skills if appropriate	■	■	■	■	➔
	3.2.2 Ensure appropriate policies and procedures documented to assist in mitigating knowledge loss risk due to staff turnover	■	■	■	■	➔
3.3 Ensure appropriate job descriptions	3.3.1 Job descriptions reviews conducted as part of the induction and performance review process	■	■	■	■	➔

5. Strategies to Meet Future Workforce Needs (Continued)

5.10 Key Performance Indicators

Key performance indicators are listed below.

STRATEGIC WORKFORCE OBJECTIVE	WORKFORCE OUTCOMES	ASSESSMENT	RATIO OR MEASURE
Attracting and selecting a capable and committed workforce	Adequate staff levels with appropriate skills	Effectiveness of recruitment processes	Average number of vacancies annually
Retaining and engaging our valued workforce	Staff turnover	The percentage of employee initiated separation rate	Gross number of staff resignations divided by total staff
	Sick leave	The number of workplace absences due to health related reasons	Number of sick day absences divided by number of available working days
A strategic workforce, with the capability and capacity to meet strategic objectives	Appropriate policies and procedures in plan	Review of policies and procedures (Audit Regulation 17 Review)	Non-compliance noted
	Occupational Health and Safety	Frequency and cost of lost time injuries	Total hours lost due to injury divided by number of work hours available

6.0 Monitoring and Evaluation of Outcomes

6.1 Evaluation

The ongoing evaluation of the Workforce Plan is required to address the following:

- The progress towards meeting the performance indicator targets; and
- The progress towards meeting strategic actions of the Workforce Plan.

6.2 Implementation

Implementation of the Workforce Plan may be impacted by competitive priorities and the need for the application of dedicated resources. For a return to be achieved on the current planning investment, these matters will need to continue to be a focus in the future.

6.3 Review

Regular review of the Workforce Plan, particularly the strategies and actions contained in the tables, is required to ensure they are being achieved. The preferred timing is a review at least annually. The Long Term Financial Plan will need to be reviewed annually and its financial impact included in the Corporate Business Plan and Annual Budget.

6.4 References

Reference to the following documents or sources was made during the preparation of the Plan:

- Shire of Ngaanyatjarraku Integrated Strategic Plan 2018-2028 (reviewed 24 June 2020);
- Shire website ngaanyatjarraku.wa.gov.au; and
- Shire of Ngaanyatjarraku Human Resources data as at January 2021.

6.5 Document Management

Version: 2021 - 2025 | V4

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Disclaimer

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Appendix A Risk Assessment Methodology

PROBABILITY OF OCCURRENCE OR LIKELIHOOD			
LIKELIHOOD	DEFINITION	FREQUENCY OF NOTED OCCURRENCES	SCORE
Almost Certain	Expected to occur in most circumstances or occurs regularly. A clear opportunity already apparent, which can easily be achieved.	More than once per year.	5
Likely	Occurrence is noticeable or is likely to occur, an opportunity that has been explored and may be achievable.	At least once per year.	4
Possible	Occurs occasionally or may occur, possible opportunity identified.	At least once in 5 years.	3
Unlikely	Occurs infrequently or is not likely to occur, opportunity that is unlikely to happen.	At least once in 10 years.	2
Rare	Only occurs in exceptional circumstances, opportunity that is very unlikely to happen.	Less than once in 20 years.	1

LIKELIHOOD		CONSEQUENCE				
		Insignificant	Minor	Moderate	Major	Catastrophic
Score		1	2	3	4	5
Almost Certain	5	Moderate	High	High	Extreme/Exceptional	Extreme/Exceptional
Likely	4	Moderate	Moderate	High	High	Extreme/Exceptional
Possible	3	Low	Moderate	Moderate	High	High
Unlikely	2	Low	Low	Moderate	Moderate	High
Rare	1	Very Low	Low	Low	Moderate	Moderate

ACTION REQUIRED	
Extreme/Exceptional	Immediate corrective action required
High	Prioritised action required
Moderate	Planned action required
Low	Planned action required
Very Low	Manage by routine procedures

Appendix A Risk Assessment Methodology (continued)

Area Impacted	Impact	CONSEQUENCE				
		Catastrophic	Major	Moderate	Minor	Insignificant
Service Delivery/ Business Disruption	Loss of service.	Major including several important areas of service and/or a protracted period.	Complete loss of an important service area for a short period.	Major effect to an important service area for a short period, brief impact on multiple areas.	Brief disruption of important service area, Noticeable effect to non-crucial service area,	Negligible impact on the effectiveness of the organisation's processes.
	Improvement to service(s).	Exceptional.	Major.	Moderate.	Minor.	Negligible.
	Disruption in business processes.	Ongoing loss of business systems.	Major.	Moderate.	Minor.	Negligible.
Financial	Loss of assets.	>15% of asset value.	5%-15% of asset value.	2%-5% of asset value.	< 2 of asset value.	Insignificant.
	Impact on annual revenues or costs (Adverse or positive).	> 15% deviation from budget.	5%→15% deviation from budget.	2%→5% deviation from budget.	<2% deviation from budget.	Negligible income and/or savings.
	External Audit issues.	Audit unable to be completed.	Audit qualification on the report and accounts.	Management letter contains significant issues.	Management letter contains minor issues.	Matters discussed with management not reported.
Physical	Level of Incident.	Extreme affecting organisation's survival.	Significant affecting multiple locations.	Localised significant effect on operations.	Localised no effect on operations.	Not notifiable or reportable.
Legislative/ Regulatory/ Policy/ OSH	Regulatory non-compliance.	Criminal.	Major Revenue or cost implications. Individuals at risk of harm.	Minor Revenue or cost implications.		
	Code of Conduct.	Extreme.	Significant.	Breach.	Minor breach.	Little or no impact.
	Personal details compromised/ revealed.	All.	Many.	Some.	Isolated.	An individual's.
	Level of Injury.	Death.	Multiple serious injuries.	Serious injury and /or illness.	First aid or minor lost time injury.	Incident with or without minor injury.
Performance	Ability to achieve key objectives.	Unable to achieve.	Major impact.	Moderate impact.	Minor impact.	Negligible impact.
	Improvement on the delivery of key strategic objectives.	Exceptional improvement.	Major improvement.	Moderate improvement.	Minor improvement.	Negligible improvement.
	Ability to be managed with the current resources.	External resources required.	Impact cannot be managed.	Significant adjustment to resource allocation.	Additional internal management efforts required.	Impact can be managed through routine activities.
	Loss of Infrastructure.	Ongoing loss of critical infrastructure.	Long-term loss of critical infrastructure.	Loss of support infrastructure.	Interruption to support infrastructure.	Negligible interruption to support infrastructure.
Environmental	Environmental harm	Catastrophic long term environmental harm.	Significant long-term environmental harm.	Significant short-term environmental harm.	Minor transient environmental harm.	Negligible transient environmental harm
	Improvement to environment	Exceptional improvement and/or national environment.	Major improvement.	Moderate improvement.	Minor improvement.	Negligible improvement.

SHIRE OF NGAANYATJARRAKU



LEVELS OF SERVICE - ROADS

FORMAL ROAD NAME	OLD ROAD NAME	ROAD CLASSIFICATION	DESCRIPTION	PAVEMENT DESIGN	PAVEMENT MATERIAL	DRAINAGE	VERGE MANAGEMENT	SIGNAGE	INSPECTIONS	ROUTINE GRADING	ROUTINE PAVEMENT SURFACE
Great Central Road	Great Central Road	Regional Distributor Rural	<ul style="list-style-type: none"> Rural Arterial Road Major Unsealed gravel road (long term sealed standard) Carry traffic through all Shire area Main linkage road with higher traffic flows Road available for use by Restricted Access Vehicles (RAV) Medium to high tourism traffic (May to October) Medium local volume usage all year round 	<ul style="list-style-type: none"> Formation Width: 11.0m Sealed Width: 7.4m Seal Type: 14/10mm 2 coat bituminous seal Crossfall: 3% Horizontal and vertical geometry aligned with AUSTRROADS and MRWA guidelines Regular opportunities to park safely on road shoulders 	<ul style="list-style-type: none"> Pavement Thickness: 300mm compacted Material Type: 20mm - 50mm crushed/grid rolled gravel rubble 	<ul style="list-style-type: none"> Longitudinal 'v' drain design Offshoot drains cut away from carriageway RC Pipes/RC Box Culverts with headwalls and culvert width markers and guide posts Floodways signs with depth markers and guide posts 	<ul style="list-style-type: none"> Road cleared zone 25.0m min. No tree planting within 4.0m of drainage ditch Tree removal as required within road corridor 	<ul style="list-style-type: none"> Signing and guideposts aligned with MRWA guidelines and standards Sufficient advisory signage at intersections to ensure early awareness 	Every 3 Years	Graded 3-4 times per	<ul style="list-style-type: none"> Pot hole patching Crack Sealing Gravel re-sheeting
Papulankutja Road Irrunytju Road Mantamaru Road Formal indigenous road name to be supported by local community and endorsed by Landgate	Blackstone Warburton Road Giles Mulga Park Road Jameson Wanarn Road Jameson Western Bypass (Suggested)	Local Distributor Rural	<ul style="list-style-type: none"> Rural Collector Roads Major unsealed roads Carry traffic through the Shire area carrying medium priority localised traffic Medium localised traffic connecting the various communities Localised freight transport Roads available for use by Restricted Access Vehicles (RAV) 	<ul style="list-style-type: none"> Formation Width: 10.0m Sheeted Width: 9.0m Crossfall: 5% minimum Horizontal and vertical geometry aligned with AUSTRROADS and MRWA guidelines Regular opportunities to park safely on road shoulders 	<ul style="list-style-type: none"> Pavement Thickness: 250mm compacted Material Type: 20mm - 50mm crushed/grid rolled gravel rubble 	<ul style="list-style-type: none"> Longitudinal 'v' drain design Offshoot drains cut away from carriageway RC Pipes/RC Box Culverts with headwalls and culvert width markers and guide posts Floodways 2% stabilised gravel with depth markers and guide posts 	<ul style="list-style-type: none"> Road cleared zone 20.0m min. No tree planting within 4.0m of drainage ditch Tree removal as required within road corridor 	<ul style="list-style-type: none"> Signing and guideposts aligned with MRWA guidelines and standards Sufficient advisory signage at intersections to ensure early awareness 	Every 3 Years	Graded 2- 3 times per	<ul style="list-style-type: none"> Gravel re-sheeting
Kanpa Road Tjirrkarli Road Patjarr Road Wanann Road Warakurna Road Tjurkurla Road Wingellina Road	Kanpa Community Access Road Tjirrkarli Community Access Road Patjarr Community Access Road Wanarn Community Access Road Warakurna Community Access Road Tjurkurla Community Access Road Wingellina Community Access Road	Access Rural	<ul style="list-style-type: none"> Rural minor road Unsealed Minor localised traffic movements Localised freight transport movements Wingellina Rd and Warakurna Rd available for use by Restricted Access Vehicle (RAV) 	<ul style="list-style-type: none"> Formation Width: 9.0m Sheeted Width: 8.0m Crossfall: 5% minimum Horizontal and vertical geometry aligned with AUSTRROADS and MRWA guidelines 	<ul style="list-style-type: none"> Pavement Thickness: 200mm compacted Material Type: 20mm - 50mm crushed/grid rolled gravel rubble 	<ul style="list-style-type: none"> Longitudinal 'v' drain design Offshoot drains cut away from carriageway 	<ul style="list-style-type: none"> Road cleared zone 15.0m min. Tree removal as required within road corridor 	<ul style="list-style-type: none"> Signing and guideposts aligned with MRWA guidelines and standards Sufficient advisory signage at intersections to ensure early awareness 	Every 3 Years	Graded 1-2 times per	<ul style="list-style-type: none"> Minor Gravel patching
All community street names subject to indigenous name changes following community consultation and endorsement by Landgate for inclusion and adoption in DPLH Community Layout Plans	All community township roads (both sealed and unsealed) All community street names as identified and endorsed on the Department Planning, Lands and Heritage (DPLH) Community Layout Plans	Access Urban	<ul style="list-style-type: none"> Local access - low use Localised internal low traffic movements Individual community township roads upgraded to seal type where >75% housing constructed 	<ul style="list-style-type: none"> Pavement Width Unsealed : 7.0m Sealed Width: 6.0m Subbase formation width : 7.0m for kerb foundation Crossfall Sealed : 3% minimum Crossfall Unsealed: 5% minimum Seal type: 10/7mm two coat bituminous seal Type of Kerbing - mountable kerbing 	<ul style="list-style-type: none"> Pavement Thickness: 200mm compacted Material Type: 20mm - 50mm crushed/grid rolled gravel rubble 	<ul style="list-style-type: none"> Underground RC pipe drainage to satisfy 1 in 5 year event Side entry and culvert localities to be determined by DIS 	<ul style="list-style-type: none"> No tree planting on street verge permitted Verge locations to be mowed or slashed where high grass is a sight hazard 	<ul style="list-style-type: none"> Signing and linemarking aligned with MRWA guidelines and standards Sufficient advisory signage at intersections to ensure early awareness Guideposts not applicable 	Every 3 Years	Not Applicable	<ul style="list-style-type: none"> Pot hole patching Kerb repairs/replacement



ROAD INSPECTION GUIDANCE MANUAL

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1.0 PURPOSE

The purpose of this guideline manual is to provide a simple and effective guide to develop consistency in the collection and interpretation of data carried out by visual inspection of the road network.

Road assets are condition rated by treatment segments of various lengths to suit terrain and differing conditions based in the following categories:

- Sealed Road Pavement
- Unsealed Road Pavement

This guideline manual provides a methodology for Council technical officers to consistently collect and assess the severity and extent of road surface defects.

Councils Level of Services Plan dictate that condition surveys are conducted every three-year cycle on the whole of the Shire road network.

This guideline manual concentrates on condition rating for road asset consumption and not maintenance defect logging. These condition assessments are technical inspections carried out by technical officers to check the physical state of the road components.

Arising from these inspections will be actions involving both the maintenance and longer-term renewal needs of the asset resulting in:

- Confirmation of asset inventory
- Estimation of remaining useful life of the asset
- Calculation of the depreciated replacement cost

The visual condition assessment methodology described in this manual is based on the WALGA publication titled *Road Visual Condition Assessment Manual Version 1 – 2016* and the IPWEA publication *Practice Note 9 2015 Road Pavements (Visual Assessment)*.

This manual focusses on visual inspection of road pavement assets and promotes consistency in the way in which defects are scored to assign a condition grade (1 to 5) across the whole road network.

Appendixes A and B to the guideline manual provides the template inspection sheet for both sealed and unsealed pavements respectively and provides a selection of photo examples of all common defect types across all pavement types (sealed/unsealed) for each condition grades to assist inspectors in achieving greater consistency in assigning ratings.

2.0 INSPECTION REGIME

When carrying out visual inspection of pavements it is necessary to break the road network down into defined treatment segment lengths that are intended to represent uniform sections of roads that have:

- The same surface characteristics
- The same width for most of the treatment length
- Similar condition
- Same age or year of construction/seal/gravel re-sheet

3.0 TREATMENT SEGMENT LENGTH

The minimum and maximum length of the chosen treatment segment lengths are dependent on the road environment and can vary from LG to LG.

3.1 RURAL ROAD NETWORK

In rural locations treatment segment lengths will typically be between 500m to no more than 5km segment lengths but if pavement cross-section or geometry significantly varies over a pre-determined treatment length then the segment should be broken down to suit.

3.2 URBAN ROAD NETWORK

In urban road networks, segment lengths will generally be from intersection to intersection unless significant variations dictate breaking into shorter lengths.

4.0 CONDITION RATING SYSTEM

The most adopted road visual condition rating system used in Western Australia across all defect classes is the IPWEA model 1 to-5-point rating system where Condition 1 is very good or as new and Condition 5 is very poor and approaching total failure and extreme risk in leaving asset in service.

4.1 SEALED/UNSEALED PAVEMENTS

The rating of sealed and unsealed surface defects is expressed as the percentage of the area of the surface defects in the total area of the treatment length.

4.2 KERB DEFECTS

The rating of kerb defects is based on the % of length with inadequate kerb within the treatment length.

4.3 TABLE DRAINS

Table drain data is recorded as a rating of 1 to 5. It is not linked to road hierarchy.

5.0 PRE-INSPECTION PROCESS

Road condition inspection packs will be made available to inspectors and will include:

- Templates for data and condition collection e.g.
Appendix A Sealed Road Inspection Template includes photographic examples from the Institute of Public Works Engineering Australia (IPWEA) publication titled *Practice Note 9 2015 – Road Pavements (Visual Assessment)* and WALGA publication titled *Road Visual Condition Assessment Manual Version 1 - 2016*
The series of photographs will clearly define the consistent five-point condition score within each of the defect categories.
Appendix B Unsealed Road Inspection Template includes photographic examples from the Institute of Public Works Engineering Australia (IPWEA) publication titled *Practice Note 9 2015 – Road Pavements (Visual Assessment)* and WALGA publication titled *Road Visual Condition Assessment Manual Version 1 - 2016*
The series of photographs will clearly define the consistent five-point condition score within each of the defect categories.

- GPS enable phone app (Fulton Hogan SLK Meter and/or MRWA GPS-SLK) to accurately define the segment length under assessment.
- Measuring wheel and straight edge.
- Camera to collect photographic evidence of each segment length showing the visual physical defect condition of the asset.

6.0 VISUAL SURFACE DEFECTS

Visual surface defects are the primary parameters that are assessed to determine the overall performance of the network and to plan maintenance and renewal activities.

The guidelines are designed to ensure consistent methodology is applied to visual identification of surface defect data collection and their reporting to ensure compliance across Western Australian local government road networks across the following defect categories:

6.1 SEALED PAVEMENTS

- * Cracking – indicates a loss of waterproofing
- * Potholes – presents a safety hazard
- * Deformation – indicates a failure of pavement structure
- * Patching – indicates the seal is nearing the end of its useful life
- * Stripping – indicates poor adhesion of aggregate to bitumen binder
- * Kerbing – affects drainage and potential safety hazard to vehicles from damaged kerb

6.2 UNSEALED PAVEMENTS

- * Pavement depth – loss of pavement depth reduces its strength and durability
- * Shape (Crown) Loss – affects surface drainage and vehicle control
- * Table drain – affects the drainage of water runoff from the road surface

7.0 INSPECTION ARRANGEMENTS

Any inspections carried out by observations from a car should ideally require two members of staff. All inspections are to be carried out at a speed to be able to see all defects or hazards.

8.0 INSPECTION DATA

From the inspection data it is possible to ascertain the identity of the Inspector/s, date and type of inspection. Inspection data will be linked to the parent asset and stored in the Council's RAMM management system.

ACTION SHEET

Works Engineer – Peter Kerp

Dates on Site: 5th May –14th May 2021

Next site visit: 2nd June – 11th June 2021

Date	Subject	Action Taken
May 2021	Breakaway Road Construction Contractor	<p>Site visit to Giles Mulga Park Road SLK 119.00 – SLK 123.00 This section of road completed 6th May 2021 Road crew continued gravel sheeting Giles Mulga Park Road SLK 123.00 – SLK 126.00 commencing 7th May 2021.</p> <p>Construction To-Date Jameson Southern Bypass – completed 31st July 2020. Jameson Wanarn Rd SLK 2.70 – SLK 4.20 – Completed 11th August 2020. Jameson Wanarn Rd SLK 22.28 – SLK 25.90 Completed 13th September 2020. Blackstone Warburton Rd SLK138.40 – SLK 143.15 – completed 1st November 2020. Blackstone Warburton Rd SLK165.96 – SLK 170.00 – completed 17th January 2021. Giles Mulga Park Road SLK119.00 – SLK123.00 – completed 7th May 2021.</p> <p>ACTION Complete unit rate analysis of construction costs Giles Mulga Park Road SLK119 to SLK123 Works Officer will undertake regular site visits to Giles Mulga Park Road construction site SLK123 to SLK126</p>
May 2021	Fulton Hogan SLK Meter App	<p>Technical issues have been encountered with the Fulton Hogan SLK Meter app with spatial centerline data uploaded into Council's asset management system RAMM and subsequently into the MRWA Integrated Roads Information System (IRIS) not showing correct centerline information on the GPS apps. Drive by's along sample roads where centerline data survey had been completed and uploaded into IRIS with both GPS apps showing errors with no SLK readings. The error has been reported to both RAMM support and MRWA and the matter is currently being addressed.</p> <p>ACTION It is anticipated the error will be resolved on the return of the Works Engineer next site visit 2 June 2021</p>
		<p>The Shire operates 4 pneumatic tube counters and one wire loop counter to collect multitude of traffic data, such as daily traffic volumes, vehicle classifications, max speed etc. The 4 tube counters are moved around to different locations for varying periods on the four main shire roads such as Great Central Road, Blackstone Warburton Road, Jameson Wanarn Road and Giles Mulga Park Road. The wire loop sensor counter remains</p>

<p>May 2021</p>	<p>Metrocount Traffic Reports</p>	<p>permanently installed on Great Central Road on the sealed bitumen section 11km south of Warburton, adjacent to the Telstra communications tower.</p> <p>The data from each counter is downloaded on to a shire computer and sent off to MetroCount to produce traffic summary reports for each road location.</p> <p>These traffic summary reports in turn are transferred/imported into the Shire's RAMM database to store and manage the road asset.</p> <p>The traffic counts stored in RAMM are provided to MRWA on a regular basis as the impact of heavy vehicle traffic on roads is considered in allocation of financial assistance grants by the WA Local Government Grants Commission. If this information is not provided to MRWA via an "IRIS file", it will damage the Shire's ability of obtaining grant funds to roads that are damaged by heavy vehicle traffic.</p> <p>LG Road information is then uploaded into IRIS on a regular basis.</p> <p>ACTION - ongoing Works Engineer progressively transferring/importing MetroCount traffic summary reports into RAMM.</p>
<p>May 2021</p>	<p>Warburton Inspect Water Pipe Leaks</p>	<p>The existing mains water network in Warburton community is aged and deteriorating and in need of replacement.</p> <p>Works officers have been tasked to survey the network and record road damage, water leaks and prepare formal report to Council and NCAC to lobby governments for urgent funding for pipe replacement.</p> <p>Following completion visual assessment of surface defects timing of any reseal works needed to restore the functionality and levels of service requirements can be developed.</p> <p>Replacement of the substandard water pipes would ideally be constructed in advance of future road reseals to mitigate road damage from leaking pipes.</p> <p>ACTION Works officers to complete survey of water pipe damage and prepare formal report to Council's July 2021 Ordinary Council Meeting.</p>
<p>May 2021</p>	<p>Centerline Road Data Survey Warburton</p>	<p>Council's road asset database RAMM does not contain pavement condition information on the seal road network within the communities of Warburton, Warakurna, Jameson and Blackstone, respectively as the centerline survey had never been done.</p> <p>To have this road data information in RAMM centerline surveys will need to be undertaken of the road network and this spatial data uploaded into RAMM and imported into the road information system (IRIS) at MRWA before condition assessment surveys can be undertaken by Council officers.</p> <p>Priority is the road seal network within the Warburton community where there are significant issues with leaking water pipes.</p> <p>ACTION Works to undertake road centerline survey of all roads within Warburton community and forward string files to RAMM</p>

		<p>support for upload of spatial files into Council's road data base inventory RAMM</p>
May 2021	Various Signage	<p>Following a waste audit of community landfill sites where asbestos was identified in the summary of urgent issues during the Waste Management Plan visit by ASK Waste Management Consultancy.</p> <p>Funding has been provided by state government for the purchase of the various signs and installation is in progress.</p> <p>GPS coordinates have been provided to Council from the waste consultant for the installation of signage at the identified rubbish sites that potentially has dangerous asbestos material.</p> <p>Of highest priority is Jameson (Mantamaru) due to the sheer amount and extent of asbestos contamination.</p> <p>Other signage requiring installation include:</p> <ul style="list-style-type: none"> • Signage depicting <i>Warburton Roadhouse</i> <i>Transit Permit Holders: You are now entering phone range.</i> <i>Please Call Ahead 8956 7657</i> • Signage depicting <i>Warakurna Roadhouse</i> <i>Transit Permit Holders: You are now entering phone range.</i> <i>Please Call Ahead 8956 7344</i> <p>To be installed either side of Warburton and Warakurna roadhouses on Great Central Road, respectively.</p> <ul style="list-style-type: none"> • Signage depicting <i>Restricted Access to Aboriginal Communities</i> <i>Do not enter unless permitted.</i> <p>To be installed on Great Central Road Laverton Shire boundary and NT border</p> <p>ACTION</p> <p>Works will complete installation of 15 asbestos signs warning of asbestos contamination at the 3 identified rubbish sites and 6 advisory signs on Great Central Road at designated locations by Wednesday 2 June 2021</p>