



APPENDICES

28 November 2023

ORDINARY COUNCIL MEETING

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RECOMMENDATION

- The Alcoa Waroona Sustainability Fund Advisory Committee appoints Victor Muller to the Committee, effective from 1 December 2023 for a two-year term, ending 1 December 2025
- The Alcoa Waroona Sustainability Fund Advisory Committee sends Charlie Clarke and Brad Vitale letters of thank you for their tenure.
- The Alcoa Waroona Sustainability Fund Advisory Committee sends Lisa Fry and Kirsten Smith letter to thank them for taking the time to apply, as well as to encourage future applications.

IN BRIEF

- Three applications were received for the community representative on the Alcoa Waroona Sustainability Fund Advisory Committee.
- Nominations were received from Victor Muller, Lisa Fry and Kirsten Smith.

BACKGROUND

The overall focus of the Fund is to fund initiatives, facilities and projects with enduring value that result in meaningful, sustainable, positive change for the communities surrounding the Wagerup refinery.

The Fund can be used to support a broad range of community development projects both large and small that make a net positive contribution to the economic, social, recreational or environmental sustainability of the communities surrounding the Wagerup refinery.

ADVISORY COMMITTEE

The Deed of Agreement establishing the Fund provides for the formation of the Advisory Committee and outlines the Advisory Committee as follows:

The Advisory Committee will be:

- representative of the Region;
- unbiased in its advice and recommendations;
- equitable in its dealings and be seen by the community to be equitable in its dealings;
- capable of delivering benefits in the interest of the whole community;
- embrace diversity and innovation; and
- be committed to the long term future of the region surrounding the Wagerup refinery.

The role of the Advisory Committee is:-

1. to set the objectives for, build and allocate funds from the Fund for the benefit of the local community within the framework of the Deed of Agreement;
2. to review and recommend applications to Shire to receive grant funding in line with the objectives of the Fund;
3. to promote the Fund throughout the region by:
 - outlining the funding opportunity and emphasizing the intent of the Fund; and
 - facilitating increased knowledge of community development and sustainability; and
 - to remain abreast of key issues and needs in the community

The Advisory Committee will consist of six (6) members, as follows:

- two representatives of Alcoa;
- two representatives from the Shire; and
- two representatives from the community.

COMMUNITY REPRESENTATIVE CRITERIA

Nominations for community appointments to the Advisory Committee are invited by the Shire through public advertisements and by direct contact throughout the region. Appointment of the two community representatives is to be agreed between Alcoa and the Shire representatives according to the selection criteria.

Community Advisory Committee representatives will be selected using the following criteria:

- Passion, enthusiasm and commitment to the objectives of the Fund;
- Skills that contribute to a well balanced Advisory Committee;
- Broad regional outlook;
- Highly respected within the community;
- Excellent community networks;
- Technical knowledge and expertise in the Fund's areas of interest;
- Demonstrated affinity to the local region surrounding Wagerup refinery;
- Good understanding of sustainable development in regional areas;
- Excellent communication skills; and
- Any other criteria which the Shire and Alcoa may deem appropriate for the time and community.

Community representatives will be selected based on the selection criteria as opposed to their place of residence. A reference check may be included as part of the selection process.

- (a) Subject to clause 14.2, appointments of community representative members will be for a two year term. Community members may be appointed for a second term.
- (b) At the end of their second term community members shall retire from the Advisory Committee and will not be eligible for nomination for reappointment for a period of two years.

NOMINATIONS

Nominations were invited from an enthusiastic and dedicated person from the Shire of Waroona community to fill one position as community representative on the Alcoa Waroona Sustainability Fund Advisory Committee for a two year term. Nominations were invited from 11 October 2023 and closed on 1 November 2023.

Three applications were received for the vacancy as follows:

- **Victor Muller** – Victor Muller is relatively new to the Shire of Waroona, having relocated in July 2022. He has quickly become an active member of the community, joining the Lions Club and starting the Furniture Bank. Victor has a background in general management and consulting across the manufacturing, textile and screen printing industries.
- **Lisa Fry** – Lisa Fry has lived in Waroona for 27 years, with 10 of those as a Waroona Lions member. Through this role, Lisa has managed and assisted with

many events and projects including the Community Markets and Christmas Gala. She is well known to the community through her job as the school gardener at Waroona District High. Lisa is very passionate about her community and helping others.

- **Kirsten Smith** – Kirsten Smith is the current President of the Waroona Lions Club and an active volunteer ambulance office for the Waroona St John Sub Centre. She has a Bachelor of Education , with 16 years of teaching at Mandurah Catholic College. Kirsten wishes to make a difference to the lives of the people in her community.

STRATEGIC COMMUNITY PLAN & CORPORATE BUSINESS PLAN

Focus Area	Our Community
Aspiration	To have a connected and involved community that improves our quality of life through developing quality places and implementing quality town planning
Objective	1.1 Create a connected, safe and cohesive community with a strong sense of community pride
Strategy	1.4.2 Support local community, sporting and recreational groups and initiatives
Action	Implement an annual Micro Grants program to support new community-led initiatives

OTHER STRATEGIC LINKS

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995 – Part 6 Financial Management

SUSTAINABILITY & RISK CONSIDERATIONS

Economic - (Impact on the Economy of the Shire and Region)

The proposed recommended projects are not likely to have an adverse economic impact. All projects engage with community at different levels and some potentially have capacity to retain or generate spending in the local area as a result of the activities.

Social - (Quality of life to community and/or affected landowners)

The proposed funding requested by specific applicants enhances opportunities for social and community inclusion for all groups, their respective participants and spectators, and also provides opportunities for new relationships and skills development.

Environment – (Impact on environment’s sustainability)

None of the proposals are expected to adversely impact on the environment.

Policy Implications

Policy COM005 - Alcoa Waroona Micro Grant Fund

Risk Management Implications

(Please refer to the Shire of Waroona Risk Framework when reviewing this section)

Appendix 10.1

<i>Theme</i>	Reputation - Public perception, poor customer service, sub standard work, corruption
<i>Description</i>	Support or rejection of each application in relation to applicants meeting the selection criteria set out in the Deed of Agreement
<i>Consequence</i>	2 - Minor
<i>Likelihood</i>	3 - Possible
<i>Rating</i>	Low (1-3)
<i>Controls / Review</i>	Meeting with candidates and AWSFC
<i>Review Frequency</i>	Semi-annually
<i>Risk Owner</i>	Project manager
<i>Acceptance</i>	Accept - Risk acceptable with adequate controls

CONSULTATION

- Individual applicants

RESOURCE IMPLICATIONS

Financial

Council has provided an allocation of \$7,500 within the 2023/2024 budget for the purpose of community funding. An additional \$22,500 has been allocated through the Alcoa Waroona Sustainability Fund to support a small grants program.

Workforce

No additional workforce allocations are required as a result of the recommendation.

OPTIONS

The Alcoa Waroona Sustainability Fund Committee has the option of:

1. Selecting an applicant from the three nominations to join the Advisory Committee for a two-year tenure
2. Readvertising for additional applicants

10. CLOSURE

The meeting closed at 5.15 pm.

Confirmed: Date:.....

Chairperson

Waroona Town Centre Greenery and Landscaping Plan

October 2023 | 23-310



Acknowledgement of Country

We acknowledge the custodians of this land,
the Pinjarup and their Elders past, present
and emerging.

We wish to acknowledge and respect their
continuing culture and the contribution they
make to the life of this town and this region.

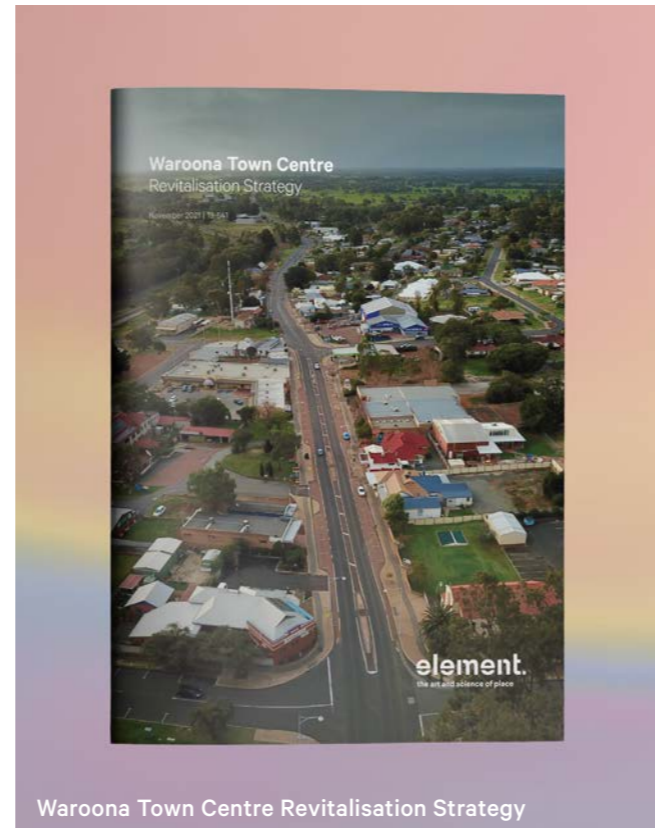
Background

The Waroona town centre generally includes the section of South Western Highway between 52 South Western Highway (Elli Mac Salon) in the north and the War Memorial in the south. It also takes in the section of Fouracre Street between Coronation Road and Millar Street. This area accounts for the highest volume of foot and vehicle traffic in Waroona, has high exposure to residents, visitors and passers-by and a concentration of town centre uses and activities.




The town centre is currently characterised by hard landscaping and surfaces and lacks soft landscaping and established trees. It has been identified that the town centre needs a significant increase in soft landscaping and tree canopy coverage to help improve its image, comfort and walkability.

This Town Centre Greenery and Landscaping Plan (Plan) applies to public land within the town centre. Whilst the plan will not apply to private development, the Shire of Waroona (Shire) has already adopted the Waroona Town Centre Local Planning Policy (LPP013), which sets out objectives and provisions relating to private development in the town centre. This Plan will complement LPP013 and ensure that the public realm improves in line with private development, particularly in respect to greenery and landscaping.

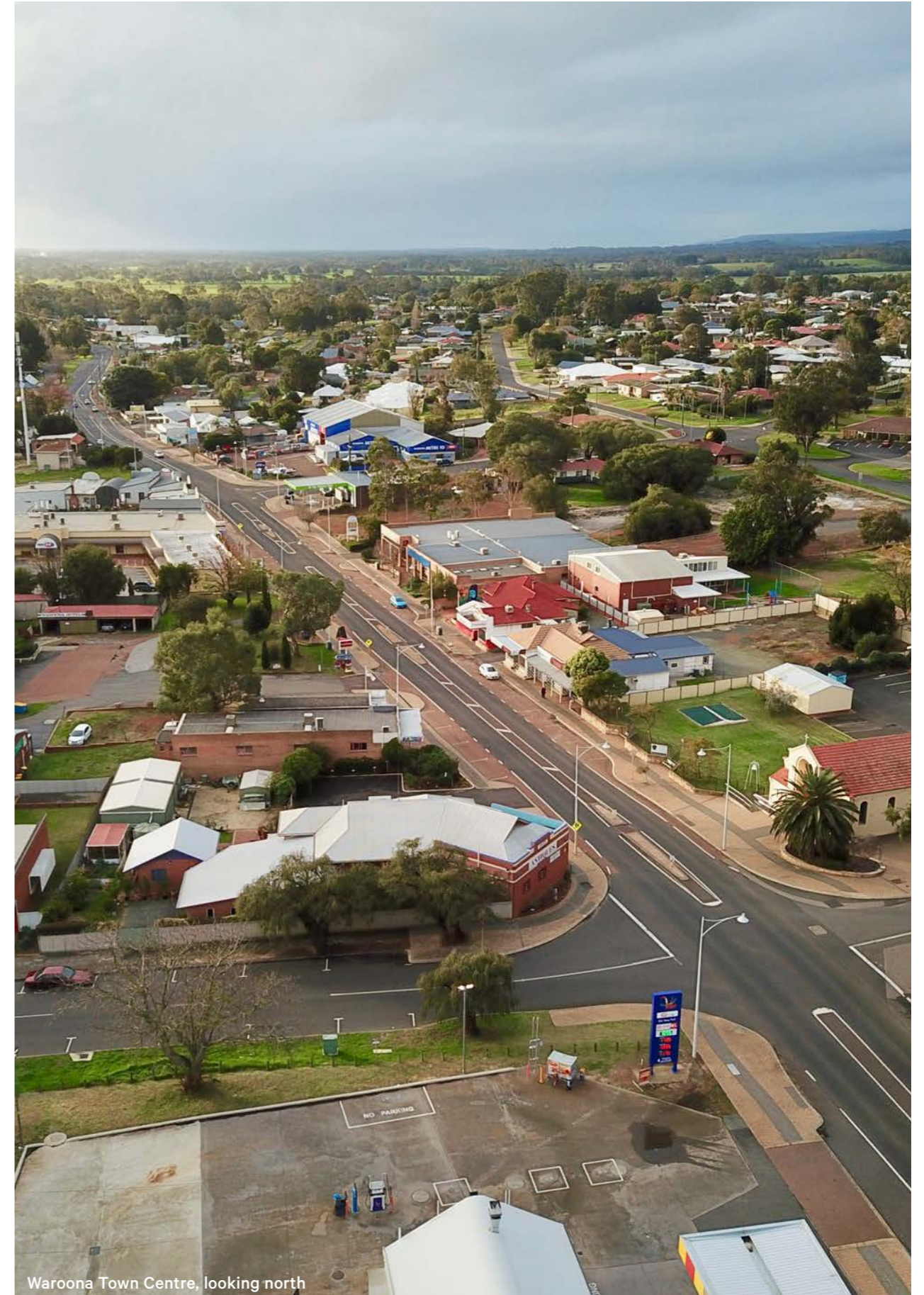
This Plan arises out of the Shire's Waroona Town Centre Revitalisation Strategy, which identifies that greenery and landscaping should be introduced throughout the town centre in order to further enhance the natural qualities of the surrounding area and provide more shade and amenity for pedestrians in more urban and frequented settings.



Plan Objectives

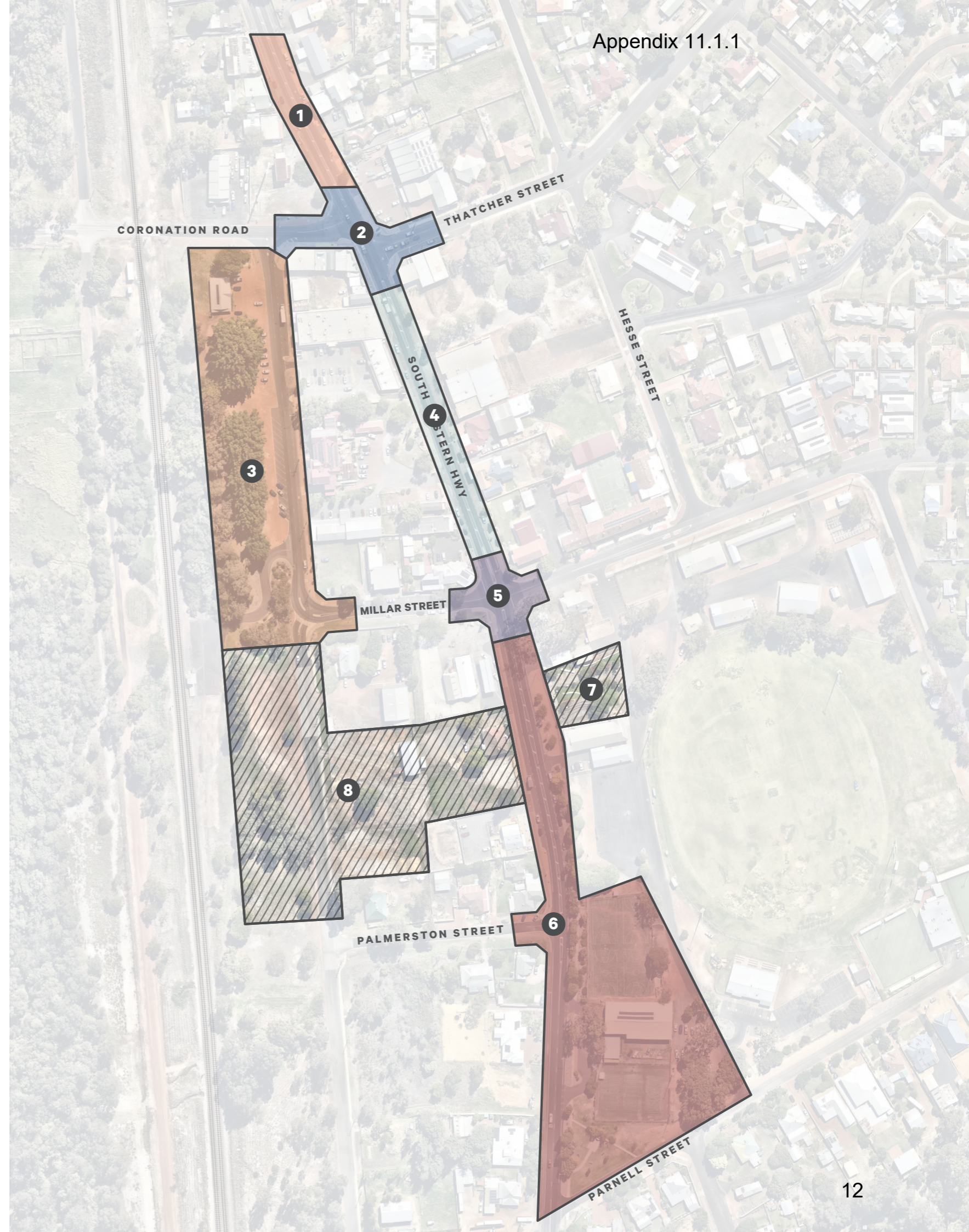
	<p>Transform the character of the town centre pedestrian spaces from a concrete dominated landscape to a greener environment that has a high tree canopy cover and provides shade.</p>
	<p>Encourage people to stop and linger in the town centre by providing places to sit and interesting environments such as through public art and garden beds with interesting and colourful plant species.</p>
	<p>Ensure pedestrian spaces abutting streets are accessible, open and inviting.</p>
	<p>Provide a sense of arrival into the town centre and interest at street level between precincts.</p>
	<p>Ensure new landscaping is fit for purpose and coordinated in terms of design, species and materials to reinforce and define Waroona's identity.</p>
	<p>Retain existing mature vegetation, particularly the iconic spotted gums adjacent to the Waroona Historical Society building and the ficus trees on the western side of Fouracre Street.</p>
	<p>Ensure new landscaping areas incorporate Water Sensitive Urban Design (WSUD) methods.</p>

This Plan should be reviewed annually alongside a review of the Shire's budget commitments for landscaping in the town centre.



Precincts

1	Northern approach
2	Staggered Intersection
3	Fouracre Street
4	Main Strip
5	Four Way Intersection
6	Southern Approach



Precinct 1

Northern approach

The northern approach into the town centre is a 100m long section of the South Western Highway starting at Elli Mac Salon (52 South Western Highway) and ending at the staggered four way intersection of Thatcher Street, Coronation Road and South Western Highway.

Existing condition:

The majority of the sidewalk on either side of the highway is narrow, bitumised and unattractive. There is no clear path for pedestrians to follow and it is uninviting for people to stroll along as there is little providing separation from the highway. There is only one street tree in the precinct in front of Mitre 10.

Improvements:

1. Bitumised sections of sidewalk to be repaved to ensure it is inviting for pedestrians and to improve visual amenity. It should provide a clear delineation between the road and parking areas and pedestrian spaces, and align with the broader look and feel of the town centre paving treatments. Provide a wide pedestrian pathway where space permits.
2. Plant more street trees with garden beds underneath to soften extent of pavement.
3. Include low level planter boxes or garden beds along the edge of the highway as a buffer to pedestrian spaces.



Precinct 2

Staggered Intersection

The staggered intersection of Thatcher Street, Coronation Road and South Western Highway is one of the town's two main intersection in terms of vehicular and pedestrian traffic. This intersection is also the northern bookend of the Main Strip Precinct.

Existing condition:

The intersection is dominated by bitumen and hard surfaces, with signage and infrastructure adding to the hard nature of the place. The staggered intersection creates issues with sightlines and crossing points due to its scale and width.

Improvements:

To provide a sense of arrival allowing passers-by to know they are entering the Main Strip Precinct, the design of intersection should be elevated and have characteristics that are distinct, aligning with the other main intersection to the south. More flamboyant colours or paving could be considered to provide a textual and visual contrast. Addition of finer grain landscaping or features will help to reduce the wide feel of the intersection and provide a sense of pedestrian scale.

1. Sidewalk to be repaved with unique paving different to that used in the other precincts (but complimentary overall).
2. Create clear crossing points at the edge of pathways (i.e. ramps) and low level planter boxes or garden beds along the edge of the highway.
3. A street tree should be provided at each corner that provides distinction from other precincts. The species should be one that ultimately grows taller than the street trees in the other precincts. To ensure that vision can be maintained by drivers traversing through the intersection, species with longer trunks and less foliage are desired. Spotted gums are ideal for this and they complement the spotted gums at the other intersection to the south.



Precinct 3 Fouracre Street

The Fouracre Street Precinct runs between Coronation Road and Millar Street.

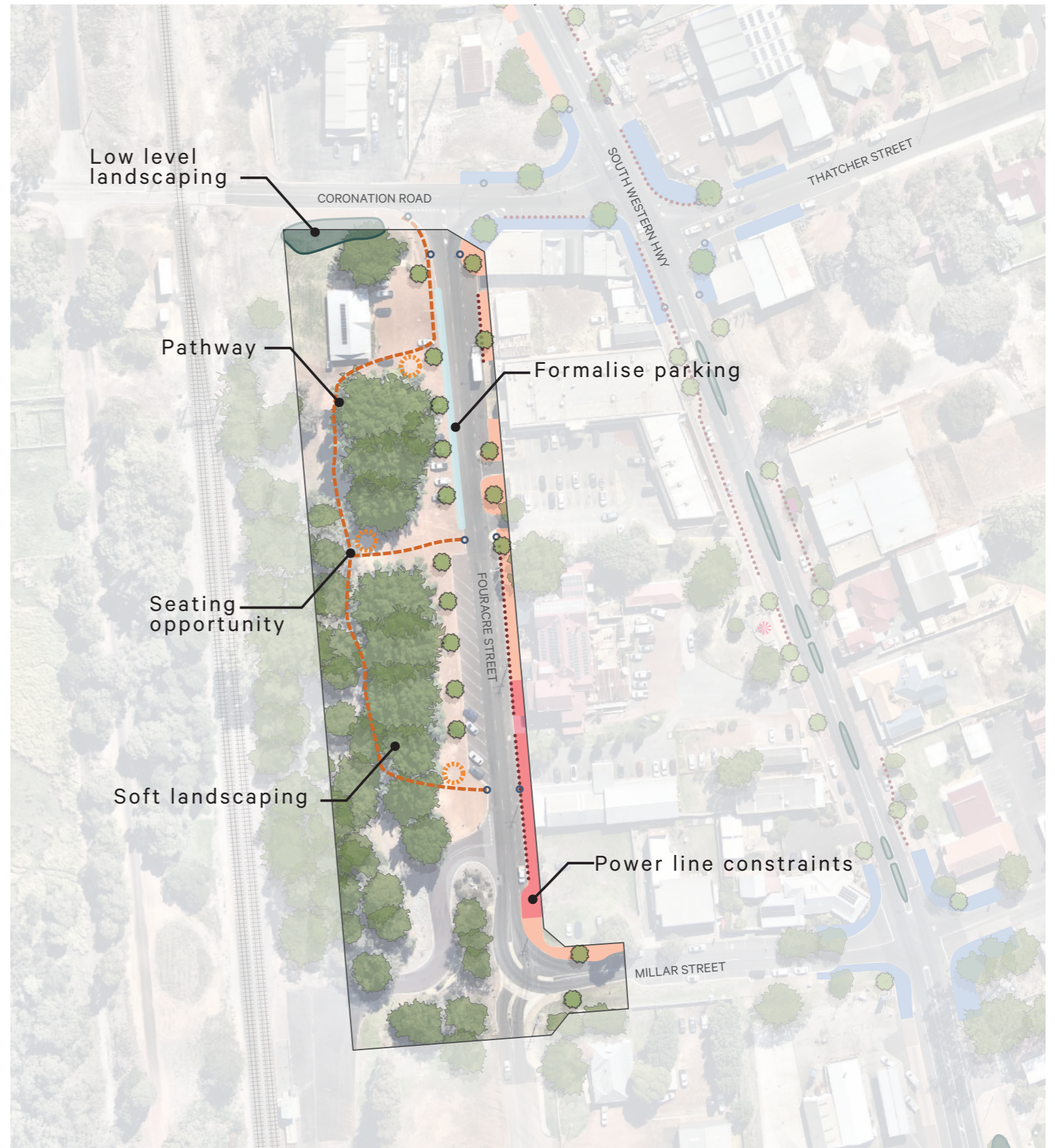
Existing condition:

It has a number of businesses that are accessed off the street, including the The Rec Hotel, IGA and Health Save Pharmacy. On the western side of the street, there are a number of magnificent ficus trees that provide a canopy, shade and a high level of visual amenity. The ficus trees shade a large gravel area that is used for car parking, mainly by staff of IGA. There is a paved footpath on the eastern side of the street, which is wide and suitable for pedestrians, however there is no soft landscaping to increase visual amenity.

Improvements:

This precinct should be promoted and improved to increase its status as one of the town's focal streets. It sees a high level of vehicle and pedestrian traffic and is also safer for pedestrians being off the highway. Furthermore, it is intended as a key pedestrian link between the Waroona Community Park and centre of town.

- Street trees to be provided within eastern sidewalk where the overhead powerlines do not exist (northern end of the precinct).
- Soft landscaping to be incorporated in eastern sidewalk for the remainder of the precinct to provide visual relief from hard landscaping.
- Eastern sidewalk to be repaved with paving that matches other main precincts.
- Incorporate high quality street furniture into the eastern side of the street, with some opportunities under the ficus trees to encourage people to sit and enjoy over different times of the day and year.
- Sidewalk to be provided on western side of street and weaving under the ficus trees.
- Incorporate soft and hard landscaping under and around the ficus trees and formalise car parking areas to stop vehicles driving over the root systems of the ficus trees.
- Introduce a low-level landscaped entry to the town from Coronation Road to highlight the existing ficus trees.



Precinct 4 Main Strip

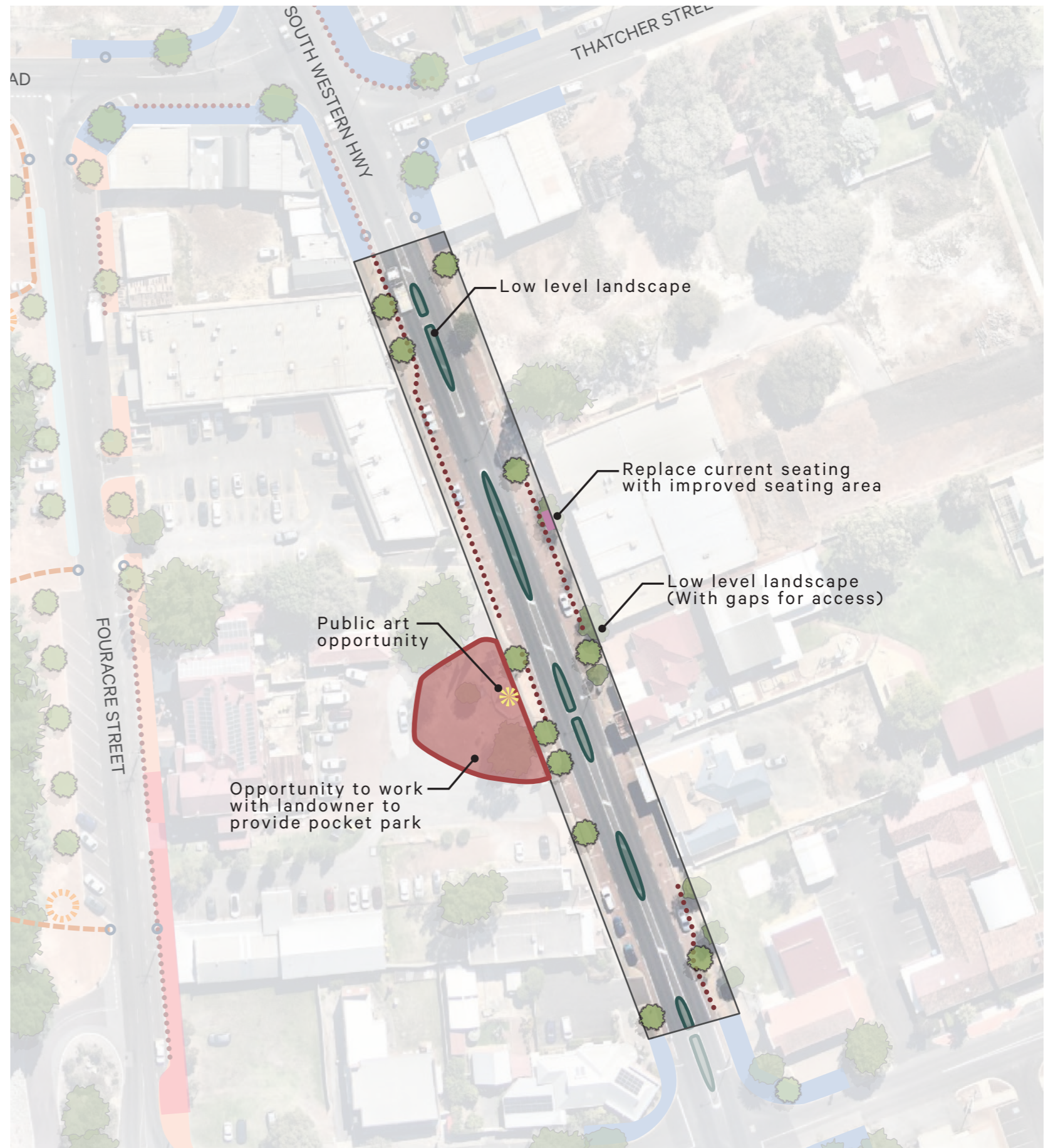
The Main Strip is the very heart of the town centre and runs between the two four way intersections.

Existing condition:

This section sees the most pedestrian and vehicular traffic and is where most people cross the highway. The Main Strip is dominated by the highway, pavement and street parking on either side, and pedestrian spaces feel relatively narrow and exposed. There is very little greenery and places to sit and enjoy. Previously planted street trees have not flourished, are low in number and provide little canopy cover and shade.

Improvements:

- Street trees to be provided on either side of the highway, with garden beds underneath to soften pavement and provide a buffer for pedestrians. The trees should be a species that does not interrupt sight lines and are set back from the highway to allow haulage traffic through. These species should ideally be deciduous to allow light into the public realm during the winter months. If street trees are too challenging to plant, installing shade structures (e.g. the Warrandah in the Town Centre Strategy) are desirable.
- Remove and replace existing street trees according to the following:
 1. Remove any trees that are at risk of failure (i.e. dropping branches) and replace with appropriate species.
 2. Remove any trees that are not thriving and will not have the opportunity to thrive due to location or inappropriate species and replace with appropriate species.
 3. Remove and replace any remaining inappropriate species with appropriate species.
- Provide soft, low level landscaping in median strip without interrupting crossing points.
- Planter boxes up to kerb edge between crossing points to provide sense of protection for pedestrians and act as traffic calming devices.
- Provide an additional public art installation, shade and seating opportunities where the concrete chair is.



Precinct 5

Four Way Intersection

The four way intersection of Millar Street and South Western Highway is other of the town’s two main intersections.

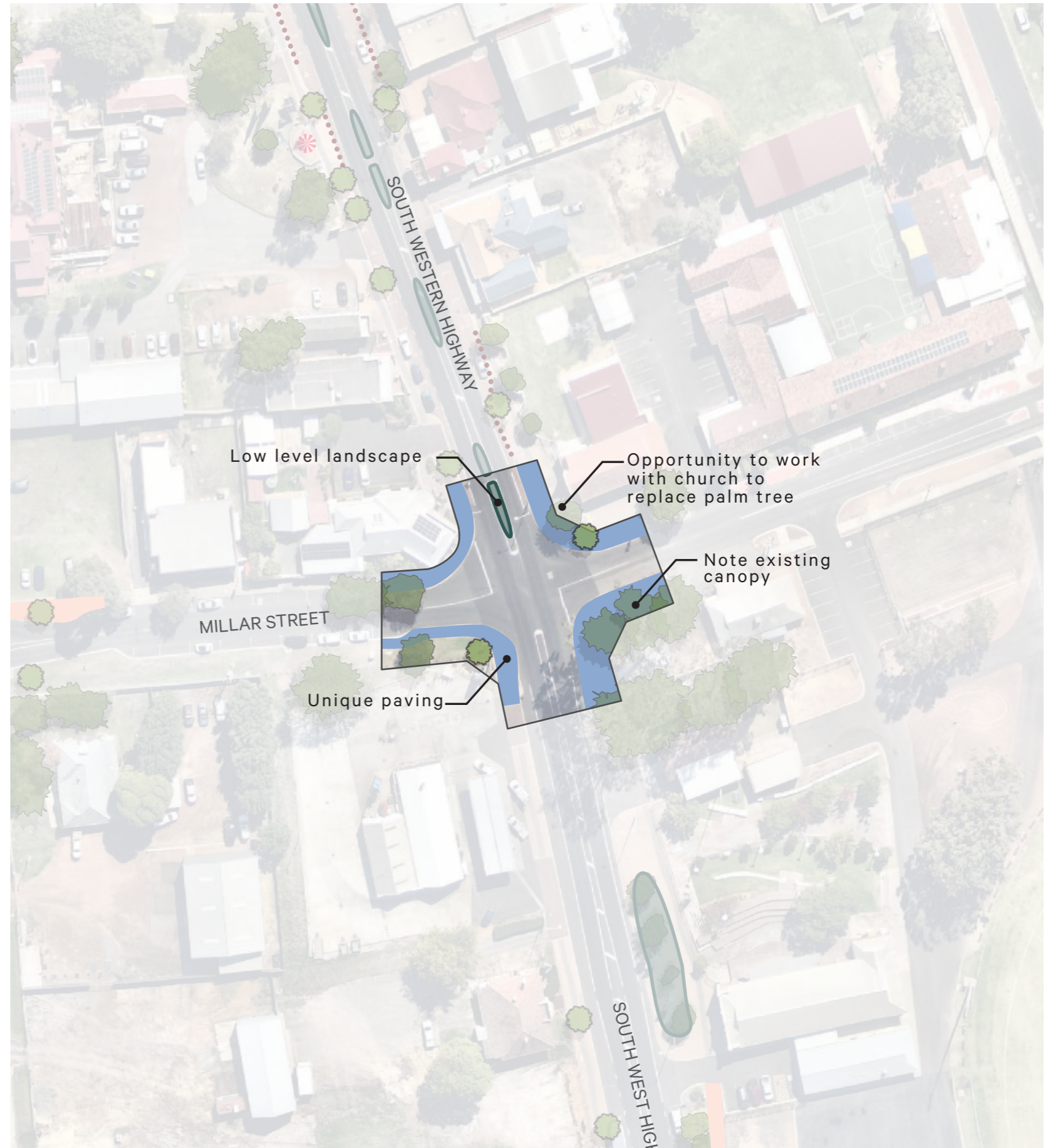
Existing condition:

There are several mature spotted gums adjacent to the museum that should be retained as they provide canopy and character for the precinct and have historical value for the town.

Improvements:

To provide a sense of arrival and ensure passers-by know they are entering the Main Strip Precinct, the design of the intersection should be elevated and have characteristics that are distinct from other precincts (matching the characteristics of the other main intersection). The existing spotted gums at this intersection already provide the beginning of an identity for this precinct, therefore it is appropriate to continue to use spotted gums to build upon that identity. More flamboyant colours or paving could be considered to provide a textural and visual contrast.

- Sidewalk to be repaved with unique paving different to that used in the other precincts (but aligning with Precinct 2).
- A street tree (preferably spotted gum) provided at each corner. The trees should be selected so they ultimately grow taller than the street trees in the other precincts. To ensure sight lines through the intersection, species with longer trunks and less foliage are appropriate.



Precinct 6 Southern Approach

The southern approach is a 370m section running between Parnell Street and Millar Street.

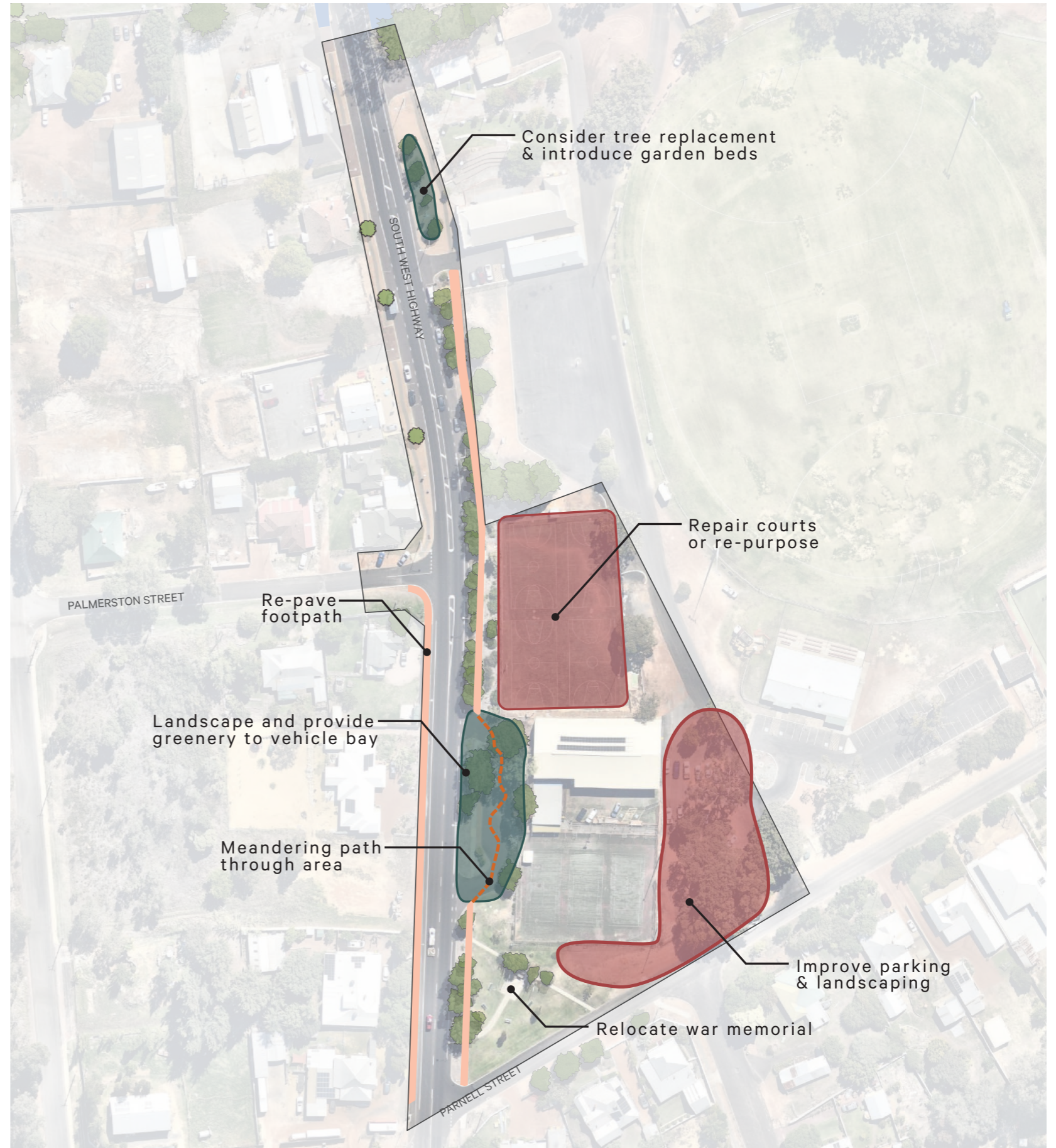
Existing condition:

It has some mature greenery on its eastern side with a number of medium-sized trees in place between the Memorial Hall and the War Memorial. There are also some trees in front of the Memorial Hall, however these have not flourished and provide little shade and relief from the surrounding hard landscaping. The old basketball courts also flank the precinct on the eastern side are in poor condition and are surrounded by a high fence.

The western side is made up of a narrow walking path with no greenery or soft landscaping. The path between Parnell Street and Palmerston Street is bitumised rather than paved with tiles and is in poor condition. There is little opportunity to provide landscaping in this section due to its narrow width.

Improvements:

- Revamp of the visitors car parking bay adjacent to the Men's Shed. Potentially a continuation of the lawn from the War Memorial or landscaping space
- Repair the basketball courts to improve its viability for multi-use or other sporting uses.
- Identify a locality for a community garden.
- Replace planted trees in front of the Memorial Hall and add more trees.
- Introduce garden beds and low-level soft landscaping to break up hard landscaping in front of the Memorial Hall.
- Paving on western side between Parnell Street and Palmerston Street to be made consistent with paving in other precincts.



Precinct 7 Drakesbrook Place

Waroona's town square provides a meeting place with its informal picnic and seating areas, amphitheatre and stage. The future use of Drakesbrook Place should be assessed when the Waroona Community Park is completed, as its use patterns may change.



Existing Drakesbrook Place with the Town Hall in the background

Precinct 8 Waroona Community Park

The Waroona Community Park is currently under construction and will provide an important play space green space linkage between the highway and Fouracre Street. Planned features of the Park include:

- Fenced toddler play area
- Junior playground
- Shaded picnic area with BBQs
- Grassed open space
- Events and pop-up area
- Noongar six seasons garden

Pedestrian linkages should be enhanced in terms of quality, access and shade between the Community Park and other activity spaces in town.

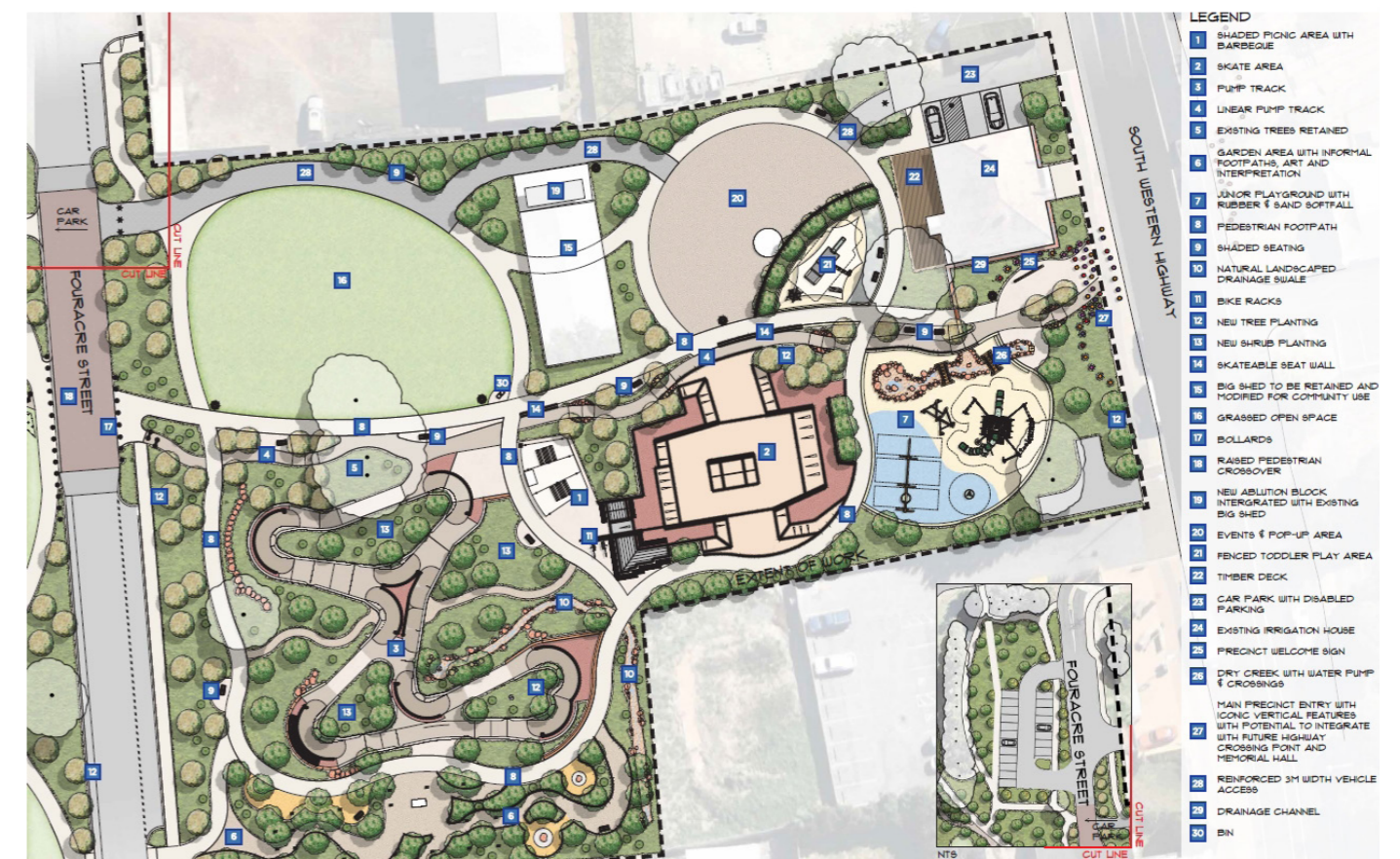


Image credit: EPCAD

Appendix 1 – Landscaping Species List

Ground Covers

Common Name	Scientific Name	Notes
Candle Glow Bottlebrush	<i>Callistemon pallidus</i>	0.8m tall x 3m wide
Flame Pea	<i>Chorizema varium</i>	0.3m tall x 1m wide
Gin Gin Gem	<i>Grevillea obtusifolia</i>	0.5m tall x 2m wide
Snakebush	<i>Hemiandra pungens</i>	0.05m-1m tall; can be used for cascading or trailing

Climbers and Creepers

Common Name	Scientific Name	Notes
	<i>Billardiera variifolia</i>	Twining nature; 2.5m tall
Goat's Beard	<i>Clematis aristata</i>	6m high
Native Wisteria or Lilac Vine	<i>Hardenbergia comptoniana</i>	Grows well on a trellis or fencing

Shrubs

Common Name	Scientific Name	Notes
Sandpaper Wattle	<i>Acacia denticulosa</i>	4m tall x 3m wide
Panjang	<i>Acacia lasiocarpa</i>	2m tall; spreading; coastal dune
Ashby's Banksia	<i>Banksia ashbyi</i>	4m tall
Burdett's Banksia	<i>Banksia burdettii</i>	3m tall; dense spreading habit
Scarlet Banksia	<i>Banksia coccinea</i>	3.5m tall; stiff and narrow growth habit
Meisner's Banksia	<i>Banksia meisneri</i>	2m tall x 2m wide
Honeypot Dryandra	<i>Banksia nivea</i>	1.5m tall x 1.5m wide; rounded; much-branched
Many-headed Dryandra	<i>Banksia polycephala</i>	4m tall; bushy

Common Name	Scientific Name	Notes
Sceptre Banksia	<i>Banksia sceptrum</i>	2m-5m tall
Shaggy Dryandra	<i>Banksia splendida</i>	1.5m tall; much-branched
Violet Banksia	<i>Banksia violacea</i>	1m tall
Kalbarri Beaufortia	<i>Beaufortia aestiva</i>	2m tall x 2m wide
Aniseed Boronia	<i>Boronia crenulata</i>	0.3m-1m tall
Scarlet Bottlebrush	<i>Callistemon phoeniceus</i>	3m tall; bushy
Star Flower	<i>Calytrix fraseri</i>	1m tall x 0.5m wide
Common Fringe Myrtle	<i>Calytrix tetragona</i>	1m tall
Heart-leaf Flame Pea	<i>Chorizema cordatum</i>	1.5m tall
Common Smokebush	<i>Conospermum stoechadis</i>	0.3m-2m tall
Gilliam's Bell	<i>Darwinia oxylepis</i>	0.6m tall
Silky Emu Bush	<i>Eremophila nivea</i>	1.5m tall, erect growth habit
Rose Mallee	<i>Eucalyptus rhodantha</i>	1.5m-4m tall
Painted Lady	<i>Gompholobium scabrum</i>	2m tall
Zigzag Grevillea	<i>Gevillea flexuosa</i>	2m tall
Amber Grevillea	<i>Grevillea tenuiloba</i>	1m tall x 3m wide; sprawling growth habit
Large-flowered Guichenotia	<i>Guichenotia macrantha</i>	1.5m tall x 1.5m wide
Red Pokers	<i>Hakea bucculenta</i>	1.5m-4.5m tall; rounded and bushy
Burrendong Beauty	<i>Hakea myrtoides x Hakea petiolaris</i>	1.5m tall x 2.5m wide; spreading growth habit
Pincushion Hakea	<i>Hakea laurina</i>	6m tall; can be hedged
Wavy-leaved Hakea	<i>Hakea undulata</i>	1m-2m tall

Common Name	Scientific Name	Notes
Yellow Buttercups	<i>Hibbertia hypericoides</i>	0.5m tall; densely hairy branchlets; spreading growth habit
Stalked Guinea Flower	<i>Hibbertia racemose</i>	0.5m tall; erect or ascending growth habit
	<i>Hibbertia subvaginata</i>	1m tall
Holly-leaved Hovea	<i>Hovea chorizemifolia</i>	0.5m tall
Swan River Myrtle	<i>Hypocalymma robustum</i>	1m tall
Red Lechenaultia	<i>Lechenaultia formosa</i>	0.3m tall
Chenille Honey Myrtle	<i>Melaleuca huegelii</i>	3m tall
Grey-leafed Honey Myrtle	<i>Melaleuca incana</i>	3m tall x 1.8m wide
Gracefull Honey Myrtle	<i>Melaleuca radula</i>	1.5m-2.5m tall
Holly-leaved Mirbelia	<i>Mirbelia dilatata</i>	1m-3m tall
Pepper and Salt	<i>Philotheca spicata</i>	0.3m-0.6m tall
Rose Banjine	<i>Pimelea rosea</i>	1m tall; erect growth habit
Compacted Featherflower	<i>Verticordia densiflora</i>	2m tall; openly-branched nature
Northern grandiflora	<i>Verticordia nobilis</i>	1m tall x 0.75m wide

Trees

Common Name	Scientific Name	Notes
Peppermint Tree	<i>Agonis Flexuosa</i>	9m tall
Slender Banksia	<i>Banksia attenuata</i>	10m tall; dwarf variety 1m tall
Bull Banksia	<i>Banksia grandis</i>	8m tall; dwarf shrub variety 2m tall
Firewood Banksia	<i>Banksia menziessii</i>	10m tall; dwarf shrub variety 1m tall
Acorn Banksia	<i>Banksia prionotes</i>	10m tall; dwarf shrub variety 15m tall x 1.5m wide
Corymbia Ficifolia	<i>Red-flowering Gum</i>	9m tall
Red-cap Gum	<i>Eucalyptus erythrocorys</i>	8m tall; spreading growth habit
Mottlecah	<i>Eucalyptus macrocarpa</i>	6m tall; sprawling and spreading growth habit
Spotted Gum	<i>Eucalyptus maculata</i>	30m tall
Blue Gum	<i>Eucalyptus petiolaris</i>	15m tall
Bell-fruited Mallee	<i>Eucalyptus preissiana</i>	3m-5m tall; spreading growth habit
Jingymia Mallee	<i>Eucalyptus synandra</i>	10m tall
Coral Gum	<i>Eucalyptus torquata</i>	5m-8m tall; upright growth habit
Christmas Tree	<i>Nuytsia floribunda</i>	10m tall
Desert Quandong	<i>Santalum acuminatum</i>	4m-6m tall x 3m wide; edible fruit
Woody Pear	<i>Xylomelum occidentale</i>	2m-8m tall

Other Plants

Common Name	Scientific Name	Notes
Yellow Kangaroo Paw	<i>Anigozanthos flavidus</i>	1m wide clump; 1m tall stems; can come in varieties with pink or red flowers
Red and Green Kangaroo Paw	<i>Anigozanthos manglesii</i>	0.5m wide clump; 0.5-0.9m tall stems
Black Kangaroo Paw	<i>Macropidia fuliginosa</i>	1.5m tall stems
Skirted Grass Tree	<i>Kingia australis</i>	3m tall; slow growing
Zamia Palm	<i>Macrozamia fraseri</i>	1.5m tall

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XXXxx – Road Verge Development and Maintenance Policy

1. Intention

To provide direction for Road Verge Development and Maintenance in the Shire of Waroona and to deliver resource allocation and community services that are equitable and sustainable.

2. Scope

This policy applies throughout the district. The purpose of this Policy is to outline the Shire of Waroona Council's obligations and residents' responsibilities in developing and maintaining road verges in the Shire. Excluding street trees and any site actively managed by the Shire, the owner of the property adjoining the verge is responsible for the maintenance of verge vegetation. Where a verge adjoins land owned by the Shire, then the Shire will maintain the vegetation on that verge. In order to ensure public safety, Council and Service Authority access and rights over this portion of the road reserve, the form and development of verges permitted by the Council, is also guided by this Policy. In addition, this policy aligns with the Shire of Waroona's commitment to environmental stewardship and seeks to encourage homeowners to transition to waterwise verges with enhanced tree canopy cover in the longer term.

3. Statement

For the purpose of this policy, a road verge is the portion of land between the road and the property boundary. Road reserves (this includes the verge) are crown land and not owned by the Shire. Local Governments do have responsibility for the care, control, and management of this land (unless the road has been designated a highway or main road). The responsibility for the management of verges does not mean that the Shire is required to undertake works requested.

This Council policy dictates the level of service provided, with this being a balance between the activities undertaken and the associated cost to ratepayers. This means that Shire works will be restricted to essential areas, such as public safety and infrastructure maintenance.

Verge mowing, slashing, and spraying is the responsibility of the owners of adjoining property excepting in the case:

- The Shire owns the land adjoining the verge, or
- Where this is necessary for reasons of road safety, or
- It is required for maintaining Shire infrastructure.

However, the Shire may spray verges for weed elimination where this is part of an annual budgeted weed removal program. The intent of this program is to achieve broad outcomes for the community such as road infrastructure management.

Flora declared as a pest species for the Shire of Waroona area according to the Biosecurity and Agriculture Management Act 2007 (BAM Act) and Local Laws will be considered for inclusion in the program with other works on a priority basis within the budget constraints of the program. Isolated works for other reasons, such as for the amenity of local resident, are not considered for inclusion.

The Shire will not undertake road verge maintenance for aesthetic reasons unless the location is part of a Shire managed developed streetscape.

4. Principles

The Shire of Waroona Council recognises that:

- A principal purpose of that part of the road reserve between the kerb and the property boundary is for use by pedestrians and to accommodate Service Utilities.
- The verge area is increasingly becoming an important part of the local amenity and green space for the community. It also provides important functions for facilitating our street trees, opportunities for improving water runoff and quality via Water Sensitive Urban Design. Along with increasing tree canopy and vegetation cover, which help cool our Shire and mitigate the impacts of climate change.
- The nature strip (verge) is the area between the private property boundary and the edge of the road.
- A well planned and maintained garden that incorporates the nature strip, greatly enhances the amenity and environmental quality of a neighbourhood.
- The maintenance of road verges is a shared responsibility between Council and its residents -
 - Landowners or residents are typically required to maintain their verges.
 - The Shire of Waroona will only undertake the maintenance of road verge required for essential areas, such as public safety and infrastructure maintenance,
 - Isolated works for other reasons, such as for the amenity of local resident, are not considered for inclusion.
 - The Shire will not undertake maintenance for aesthetic reasons unless the location is part of a Shire managed developed streetscape.
 - The Shire of Waroona has published “Verge Maintenance Guidelines” to assist residents in carrying out maintenance, landscaping or other improvement works to the nature strip adjoining their property.

5. Legislative and Strategic Context

- The *Local Government Act 1995* and the associated subsidiary legalisation provide the broad framework within which this policy operates.
- The Shire of Waroona “*Activities on Thoroughfares and Trading in Thoroughfares and Public Places*”, Local Law.
- Activities must also meet any other requirement of the Shire’s planning framework that may be applicable for a particular site under any relevant Local Planning Scheme, Structure Plan, Local Planning Policy or Local Development Plan.
- This Policy has the following links to Council’s Strategic Plan:
 - **Objective 1.1** Create a connected, safe and cohesive community with a strong sense of community pride.
 - **Objective 3.1** To continually care for, protect and enhance our environment for the generations to come.
 - **Objective 3.2** Proactively manage resources and practice sustainability through responsible management of water, energy, fire control and waste.

6. Review

This policy is to be reviewed biennially.

7. Associated Documents

Other documents that have an association to this policy and that may be useful reference material are:

- Bush Fires Act 1954 Section 33(1), 25(1a) and 24G(2).
- IP010 – Street and Reserve Trees
- The Shire of Waroona “Verge Maintenance Guidelines”.
- The Shire of Waroona local law “Activities on Thoroughfares and Trading in Thoroughfares and Public Places”.
- The Shire of Waroona local law “Local Government Property Law”.

Division	Local Planning Policy				
Policy Number	PP0xx				
Contact Officer	Chief Executive Officer				
Related Legislation	Local Government Act 1995 Local Government (Administration) Regulations 1996 Bush Fires Act 1954 Section 33(1), 25(1a) and 24G(2)				
Related Shire Documents	IP010 – Street and Reserve Trees “Verge Maintenance Guidelines” “Activities on Thoroughfares and trading in Thoroughfares and Public Places”. “Local Government Property Law” The Shire of Waroona’s annual “Fees and Charges”.				
Risk Rating	Low	Review Frequency	Biennially	Next Review	Oct 2025
Date Adopted	DRAFT				OCM xx xx xx

Amendments		
Date	Details of Amendment	Reference
Previous Policies		

REFERENCED & QUOTED –

<https://www.bridgetown.wa.gov.au/services/roads/verge-management.aspx>
<https://www.watercorporation.com.au/Help-and-advice/Waterwise/Garden/Creating-a-waterwise-verge>
https://www.wanneroo.wa.gov.au/downloads/file/77/verge_treatments_-_protective_devices_policy
file:///C:/Users/dids/Downloads/Verge_Treatments_Protective_Devices_Policy.PDF
file:///C:/Users/dids/Downloads/city_of_wanneroo_verge_guidelines_nov2020.pdf
https://www.campbelltown.sa.gov.au/_data/assets/pdf_file/0022/236524/Road-Verge-Development-and-Maintenance-Policy-effective-from-5-April-2022.pdf
<https://www.campbelltown.sa.gov.au/development/undertaking-works-on-council-land/verges-and-naturestrips>

Road Verge Development and Maintenance Guidelines

1. Introduction

The nature strip (road verge) is the area between the private property boundary and the edge of the road. A well planned and maintained garden that incorporates the nature strip, greatly enhances the amenity and environmental quality of a neighbourhood. These guidelines have been created to assist residents in carrying out maintenance, landscaping or other improvement works to the nature strip area adjoining their property.

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2. Background

Nature strips (Road verges) are public land and serve a variety of important functions, such as providing space for service infrastructure (drainage, paths, power, communications, etc). They also provide useable space and amenity for the public and adjacent landowners. The Shire, service providers, general public, and residents therefore all share an interest in verges. With the potentially conflicting use and expectations of these stakeholders, it is important to have clear guidelines and rules regarding verge use, development, and management.

In order to ensure public safety, Council and Service Authority access and rights over this portion of the road reserve, the form and development of road verges permitted by the Council, is outlined in these guidelines. The guidelines also align with the Shire of Waroona's commitment to environmental stewardship and seeks to encourage homeowners to transition to waterwise verges with enhanced tree canopy cover in the longer term.

3. Statement

For the purpose of these guidelines, a road verge or nature strip, is the portion of land between the road and the property boundary. Road reserves (this includes the verge) are crown land and not owned by the Shire. However, Local Governments do have responsibility for the care, control, and management of this land (unless the road has been designated a highway or main road). The responsibility for the management of verges does not mean that the Shire is required to undertake works requested.

Council policy dictates the level of service provided, with this being a balance between the activities undertaken and the associated cost to ratepayers. This means that Shire works will be restricted to essential areas, such as public safety and infrastructure maintenance.

- a. **Verge mowing, slashing, and spraying is the responsibility of the owners** of adjoining property excepting in the case:
 - i. The Shire owns the land adjoining the verge, or
 - ii. Where this is necessary for reasons of road safety, or
 - iii. It is required for maintaining Shire infrastructure.
- b. Isolated works for other reasons, such as for the amenity of local resident, are not considered for inclusion.
- c. The Shire will not undertake maintenance for aesthetic reasons unless the location is part of a Shire managed developed streetscape.
- d. The Shire may spray verges for weed elimination where this is part of an annual budgeted weed removal program.
 - i. The intent of this program is to achieve broad outcomes for the community such as road infrastructure management. Flora declared as a pest species for the Shire of Waroona area according to the Biosecurity and Agriculture Management Act 2007 (BAM Act) and Local Laws, will be considered for inclusion in the program with other works on a priority basis within the budget constraints of the program.

4. Principles

The Shire of Waroona Council recognises that:

- a. A principal purpose of that part of the road reserve between the kerb and the property boundary is for use by pedestrians and to accommodate Service Utilities.

- b. The verge area is increasingly becoming an important part of the local amenity and green space for the community. It also provides important functions for facilitating our street trees, opportunities for improving water runoff and quality via Water Sensitive Urban Design. Along with increasing tree canopy and vegetation cover, which help cool our Shire and mitigate climate change impacts.
- c. The nature strip (verge) is the area between the private property boundary and the edge of the road.
- d. A well planned and maintained garden that incorporates the nature strip, greatly enhances the amenity and environmental quality of a neighbourhood.
- e. The maintenance of road verges is a shared responsibility between Council and its residents;
 - ii. Landowners or residents are typically required to maintain their verges.
 - iii. The Shire of Waroona will only undertake the maintenance of road verge required for essential areas, such as public safety and infrastructure maintenance,
 - iv. The Shire of Waroona has published these “Verge Treatment Guidelines” to assist residents in carrying out maintenance, landscaping or other improvement works to the nature strip adjoining their property.

5. Nature Strip Gardens and Landscaping

Efficient use of water can be achieved by choosing the right plant selection, mulching and watering methods. The Shire can provide advice on the species of plants best suited to nature strip areas. When landscaping (e.g. planting of trees, shrubs etc.) is being planned on the nature strip, the following requirements should be considered:

- a. The area set back a minimum of 1.5 metres from and parallel to the kerbline shall be designed to allow pedestrians to walk through without being obstructed if there is no footpath in the street.
- b. In addition, the area set back a minimum of 1.5 metres from and parallel to the kerbline shall be designed to enable vehicles to temporarily park clear of the carriageway if a breakdown occurs.
- c. If a public utility such as water, gas, sewerage, electricity or telephone undertakes work on your nature strip area they are then responsible for replacing any disturbed soil. However, they are not responsible for replacing disturbed irrigation, landscaping, etc., as this is the adjoining property owner’s responsibility.
- d. Landscaping must be kept clear from obstructing the roadway or any footpath.
- e. Any landscaping on the nature strip area must not create any undue hazard to road users or pedestrians.
- f. To ensure adequate sight lines are maintained at vehicle crossovers and road intersections, landscaping at these locations, shall not exceed 600mm in height at full maturity. Otherwise, landscaping at these locations must be maintained regularly. When developing or improving properties, it is recommended that a nature strip landscape proposal be submitted to the Shire for approval. As many shrubs and trees may be inappropriate for the street environment and if already existing, may need to be removed.
- g. Residents are also encouraged to consider aligning with Water Corporations “**Creating a Waterwise Verge**” guidelines, to save on water consumption. Information can be found on their website:

<https://www.watercorporation.com.au/Help-and-advice/Waterwise/Garden/Creating-a-waterwise-verge>

❖ What can be installed or grown in the verge without Shire Approval?

The owner of the property adjoining the verge may install turf, shrubs and groundcovers, vegetables and herbs, mulch, irrigation, and trafficable hard-stand on the verge adjoining their property without the approval of the Shire with the following conditions:

- No plant that exceeds or which may exceed 600mm in height is allowed on a verge within 6m of an intersection.
- Other than lawn, no plant or loose material is permitted within 1.5 m of the road carriageway without approval and no part of a development is permitted to encroach on a carriageway at any time. The edge of the road carriageway is the back of kerb or road shoulder and if no kerb or shoulder currently exists, then from the edge of seal.
- Trafficable paving and/or hard standing is permitted where this occupies an area of less than one third of the verge (excluding the crossover) and 2m away from the trunk of a street tree.
- Verges are public space and as such developments must not create a hazard or nuisance for persons using the area. The development must have finished levels that tie into adjacent verges, footpaths, property lines, accesses, and service pits. They must not cause water to pond or cause run-off to become a hazard or a nuisance. No large rocks or non-frangible items (i.e. not prone to break if impacted) can be placed on the road reserve.
- Development must not interfere with the function or maintenance of installed infrastructure. This includes but is not limited to obstructing footpaths, roads, water meters, power domes, and drains.
- By developing the road verge, the property owners shall accept responsibility for all risks, costs, and ongoing maintenance associated with the development.
- Property owners also accept that infrastructure owners such as Shire, Telstra, Water Corp, etc. may conduct works within the verge as required and have an obligation to reinstate the verge to safe condition only.
- At the discretion of the CEO or nomination officer the applicant may be directed to remedy or remove any unsatisfactory improvements or items at the applicant's cost.

❖ Can I prune or remove a tree on the verge myself without Shire Approval?

The Shire of Waroona would like to remind all residents that any street trees located on your verge are the sole responsibility of the Shire, for example pruning and other maintenance. If you have any concerns regarding the trees located on your verge, for example reaching overhead power lines, please contact the Works and Services Department on 9733 7817.

The Works and Services department will be available to help you with any enquiries you may have. The Shire will consider the approval of removal or pruning of street trees by owners of adjoining properties having regard to the following:

- Whether the tree or part of the tree is safe.
- Whether removal is necessary for the construction of a vehicular crossover to provide access to an approved building.
- Whether the tree is considered by the Shire to be incompatible with the streetscape, infrastructure or natural environment where it is located.
- Whether removal is reasonable given the overall health and expected lifespan of the tree.
- Whether the tree is providing food or habitat for native animals.
- Whether the tree is native and requires a clearing permit.
- Whether the tree has historical value or a significant amenity to the community.

The Shire may, as a condition of approval for the removal or pruning of street trees by owners of adjoining properties require;

- That suitable arrangement is made by the owner for the planting of a replacement street tree in a location and of a species determined by the Shire.
- That removal or pruning is carried out by a properly qualified contractor.
- All tree waste is removed from the verge following completion.
- That the verge is reinstated to the satisfaction of the Shire.

❖ Getting Bushfire Ready - Verge Burning Permits

The Shire support and encourages efforts for residents to be 'bushfire ready'. However, residents still need to obtain a permit from the Shire to burn on verges (or other Shire reserves). **This is needed all year round.** This permit is easy to obtain from the Shire and does not incur a fee. Once the permit has been issued there are safety procedures that must be followed prior to or while conducting the burn such as:

- Notifying the Shire Works and Waste department prior to starting the burn
- Notifying adjoining neighbours
- Notifying DFES before commencing the burn 1800 198 140
- Wearing suitable clothing
- Not conducting burns in high winds

Additional Community Safety Information and Emergency Contact information is available from DFES, your local Bush Fire Brigade representatives and the Shire.

The Shire of Waroona requires that all 'burning off' is conducted via, 'cool', controlled, low impact burns to preserve native flora and fauna, as well as tree canopy. Empirical evidence has clearly shown that 'hot' burns can kill off trees as well as native vegetation and fauna. Resulting in an increase in 'weed' and understory density and therefore increase future fuel loads. "Hot" burns, are considered 'clearing', which is 'works' under the planning regulations and requires a written approved development application. Where the burn area is in an area of native vegetation, mosaic style 'cool' burns are also mandatory.

❖ There is some rubbish / waste left on the verge will the Shire arrange to remove it?

Where waste material is left on a verge the Shire will attempt to identify the party responsible for the placement of the waste and will require that the waste be removed by that party. Where it is not possible to identify this party, the Shire will remove waste from verges where:

- It is putrescible material and if it were left in situ, it would cause nuisance to nearby properties and public places in terms of odour / flies / vermin.
- It is an abandoned vehicle.
- It is causing a significant hazard or impact on local amenity.
- Leaves and branches will only be removed from verges where part of a developed and Shire managed streetscape or deemed a necessary for fuel reduction.

❖ Will the Shire repair my crossover or fix associated drainage problems?

Installation, repair, and maintenance of vehicle crossovers are the landowners' responsibility. This includes maintaining any stormwater infrastructure associated with the crossover as well as managing vegetation for safe line of sight. A crossover is private infrastructure for the benefit of a specific property. Crossovers are constructed by the property owner with Shire permission and do not become Shire property.

❖ **Verge parking development and maintenance.**

- Shire controlled verges are generally not managed for the purpose of vehicle parking and such use on a permanent or semi-permanent basis is not considered desirable.
- The Shire will not undertake works to improve or maintain verges for the purpose of parking apart from areas identified by the Shire as being of benefit to the general public.
- In addition, the area set back a minimum of 1.5 metres from and parallel to the kerbline shall enable vehicles to temporarily park clear of the carriageway if a breakdown occurs.

6. **Vegetation encroaching onto private property.**

The Shire is not responsible for managing vegetation encroaching onto private property. Property owners can cut back any encroaching vegetation, including roots, on their side of the property boundary. **Except for where the vegetation is mature trees deemed to be providing urban canopy in a townsite area, street trees located on your verge, or is other vegetation protected by the Shire's Local Planning Framework, or other legislative requirements, including the conservation of native vegetation.** Responsibility for disposal of pruned material is as follows:

- Where the pruned material originates from a verge developed by a current or previous adjacent landowner, disposal is the current landowners' responsibility. Pruned material must not be placed on the verge.
- Where the pruned material originates from Shire managed vegetation such as street trees, the material may be placed on the verge in a safe manner for Shire collection but only with prior Shire approval. Approval is strictly subject to operational capacity and may not be granted.
- Pruned material originating from private land will not be collected by the Shire and is the current landowners' responsibility. Pruned material must not be placed on the verge.

❖ **I think a tree is dangerous what will the Shire do about it?**

A suitably qualified and/or experienced Shire representative will assess the tree and if necessary, a formal Quantified Tree Risk Assessment (QTRA) will be undertaken. The outcome of the assessment will determine the action (if any) the Shire takes. The timeframe of any work the Shire undertakes will depend on the assessed urgency. Naturally, imminent risk situations are given the highest priority.

The Shire will prune or remove trees on verges where the tree:

- Is significantly damaging, or has potential to damage, public infrastructure (including power supply infrastructure). Note that the Shire will undertake powerline pruning of cultivated trees according to Western Power criteria. Western Power is responsible for powerline pruning of non-cultivated native trees.
- Is causing an unacceptable fire risk (as determined by a suitably qualified and/or experienced Shire representative). Works will be considered for inclusion in the Shires budgeted fire mitigation program and included on a priority basis and according to available budget.
- Is causing significant damage to buildings or structures on adjoining land.
- Presents an imminent risk (as determined by a suitably qualified and/or experienced Shire representative) to public safety, or to the structure of adjacent buildings.

❖ **What happens when storms or other natural events cause trees or significant branches to fall?**

Where storms or other natural events cause trees or significant branches to fall and impede a public thoroughfare the Shire will remove the obstruction as soon as practical. Incidents where a road has become impassable, or a lack of sight lines creates an imminent risk will take priority.

Where storms or other natural events cause trees or significant branches from the road verge to fall and either damage or affect private property, as a natural event the Shire is not required to take any action. However, if resources are available the Shire may remove timber from a fence and make temporary repairs as necessary to contain stock to prevent a road hazard.

❖ **The verge is looking untidy due to fallen branches, logs, weeds etc. will the Shire tidy it up?**

The Shire will not undertake maintenance for aesthetic reasons such as fallen leaves, nuts, small branches, logs weeds etc, unless the location is part of a shire managed developed streetscape. If a large branch falls that is unsafe residents are asked to please contact the Shire of Waroona.

❖ **There is a dead animal on the verge will the Shire remove it?**

Large animal carcasses will be removed from verges at locations where if left in situ it would cause nuisance to nearby properties and public places in terms of odour / flies / vermin.

❖ **Will the Shire remove insects and/or other animals causing a nuisance in the verge?**

The Shire will not eradicate or relocate fauna unless it presents an imminent risk to public safety (as determined by a suitably qualified and/or experienced Shire representative) or it is impacting public infrastructure. This includes but is not limited to, termites, ants, and bees.

❖ **I am concerned about the verge being a fire hazard. What action will the Shire take?**

Locations of concern regarding fire hazard will be assessed by a suitably qualified and/or experienced Shire representative and considered for inclusion in the Shires budgeted fire mitigation program on a risk priority basis and according to available budget.

7. Associated Documents.

Other documents that have an association to this policy and that may be useful reference material are:

- Bush Fires Act 1954 Section 33(1), 25(1a) and 24G (2).
- IP010 – Street and Reserve Trees
- The Shire of Waroona “*Verge Maintenance Guidelines*”.
- The Shire of Waroona local law “*Activities on Thoroughfares and Trading in Thoroughfares and Public Places*”.
- The Shire of Waroona local law “*Local Government Property Law*”.

SOURCES REFERENCED & QUOTED –

<https://www.bridgetown.wa.gov.au/services/roads/verge-managment.aspx>

<https://www.watercorporation.com.au/Help-and-advice/Waterwise/Garden/Creating-a-waterwise-verge>

https://www.wanneroo.wa.gov.au/downloads/file/77/verge_treatments_-_protective_devices_policy

file:///C:/Users/dids/Downloads/Verge_Treatments_Protective_Devices_Policy.PDF

file:///C:/Users/dids/Downloads/city_of_wanneroo_verge_guidelines_nov2020.pdf

https://www.campbelltown.sa.gov.au/_data/assets/pdf_file/0022/236524/Road-Verge-Development-and-Maintenance-Policy-effective-from-5-April-2022.pdf

<https://www.campbelltown.sa.gov.au/development/undertaking-works-on-council-land/verges-and-naturestrips>

Road Verge Development and Maintenance

Communication strategy and plan to inform impacted community members that the Shire will no longer be mowing front lawn verges for them at no cost.

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1. Step-by-step plan:

a) Identify Key Messages:

- The local government will no longer mow front lawn verges for select few at no cost.
- Explain that mowing of private verges is not a core local government function.
- Describe the reallocation of resources to maintain the new community precinct.
- Address the negative responses and provide context.

b) Audience segments in community;

- Homeowners getting the free service,
- Ratepayers not getting the service,
- Wider community.
- *Tailor messages to specific concerns and priorities.*

c) Communication Channels:

- Local newspapers and newsletters
- Social media platforms
- Local government website
- Letters to ratepayers getting the free service.

d) **Timeline:**

Oct 2023 – Council Briefing

Nov 2023 – Letters to residents getting the free service

Nov 2023 – Agenda item to OCM;

Pending Council approval / Nov 2023 –

- Local newspapers and newsletters
- Social media platforms

**** DEC 2023 New Gardener to start to meet WCP demands

Pending Council approval / Feb 2024 – Adoption

& March 2024 implementation

e) **Create Content:**

- Local newspapers and newsletters
- Social media platforms
- Local government website
- Letters to ratepayers getting the free service.

f) **Social Media Campaign:**

- Launch a social media posts, explaining the changes and their benefits.

g) **Create Q&A Guide:**

Create a Frequently Asked Questions (FAQ) document addressing common concerns and questions. Share this on the website.

h) **Draft Council Policy & Communicate to organisation :**

Ensure that Councillors & staff are well-informed about the changes and can provide accurate information to the community.

i) **Complaints Management Plan:**

Potential negative responses - management plan in place to address unexpected issues.

Key concerns-

- We have always had this done for free by Shire,
- We get nothing for our rates,
- Verges are a fire hazard,
- Too old/ ill to do own verges.

j) **Adjust and Evolve:**

Adjust communication strategy based on feedback and changing circumstances.

Remain focused on:

- **transparency,**
- **empathy, and**
- **engagement with the community.**

- **effectively conveying the reasons behind the decision and addressing concerns.**

2. Draft News Article –

A Greener Tomorrow: Our Community Precinct Blooms as Resources Redirected for Enhanced Community Benefits.

In a move set to enrich the lives of all residents and enhance community well-being, the Shire of Waroona is reallocating resources to whole of community needs. The days of the Shire mowing front road verges for free are coming to an end. Instead, these resources are being redirected to nurture our flourishing new community precinct, a change aimed at promoting equity, inclusivity and sustainability.

A Positive Change - For many years, the Shire has taken on the responsibility of mowing front lawn verges for a select few ratepayers. However, there is a growing need for equitable resource allocation and a more sustainable approach. From the 01/03/2024, like most other Local Government Authorities, residents in the Shire of Waroona, will be responsible for the maintenance of their own verges or be required to pay for private works, if they want the Shire to mow their road verges.

Community Precinct Blossoms as a Hub for All - The resources that were once dedicated to free verge mowing will now be channeled into the development and maintenance of our brand-new community precinct. This precinct promises to become the heart of our community, featuring a range of recreational and social spaces, as well as green areas for residents to enjoy.

Environmental Stewardship and Sustainability - By relinquishing the practice of mowing front verges, the Shire of Waroona is embracing a greener, more environmentally friendly approach. This step aligns with the growing global commitment to sustainability, with the local government actively reducing its carbon footprint. Our community is taking a positive stride toward a more eco-conscious future.

Future Verge Beautification Program - To further empower residents and promote community engagement, the Shire of Waroona is planning on developing a "Verge Beautification Program." This initiative will encourage residents to take ownership of their front verges, fostering a strong sense of pride and individuality within our neighborhoods. Along with providing support for residents creating unique, sustainable and waterwise verge designs.

Community Involvement and Feedback - The local government understands that such a change might evoke mixed reactions in our community. To address concerns and ensure transparency, residents are able to express their thoughts and suggestions, thus ensuring a collective and community-driven approach to these issues.

Your Voice Matters - We believe that every community member has a stake in the future of our region. Your voice matters, and your involvement is crucial in shaping the development of the planned new "Verge Beautification Program." We encourage you to attend upcoming community meetings, participate in discussions, and embrace the exciting opportunities ahead as they come up in the new year.

As we bid farewell to the tradition of free front verge mowing, let's welcome the dawn of a new era for our community. The resources that were once used for this service will now be invested in creating a dynamic and sustainable community precinct that promises to make our town even more vibrant and inclusive. As well as develop the planned new "Verge Beautification Program", which will focus on climate change mitigation, urban canopy growth and streetscape cooling.

It's a greener tomorrow, and we invite you to be a part of this journey, where the possibilities are as endless as the flourishing green spaces that lie ahead. [Contact Information for enquiries]

3. Draft Letter to Impacted Residents-

Dear [Recipient's Name],

RE: VERG MOWING

We hope this letter finds you well and thriving in our vibrant community. We value your support and engagement, which is why we wanted to share an important update with you. As you have been identified as one of a select few ratepayers, who currently get their road verge mowed at no cost, by the Shire of Waroona.

Typically, throughout Western Australia, the owner of the property adjoining a road verge is responsible for the maintenance of verge vegetation, excluding street trees and any sites actively managed by the Shire. Where a verge adjoins land owned by the Shire, the Shire will maintain the vegetation on that verge. However, currently a few select few ratepayers are still getting their verges maintained by the Shire of Waroona at no cost. As a result, this mowing service is being subsidised by the other ratepayers. Which is not equitable nor sustainable.

Starting on **01/03/2024** the Shire of Waroona, will no longer be providing the free service of mowing front verges to the few ratepayers who currently get this service. Like most other Local Government Authorities, residents in the Shire of Waroona, will be responsible for the maintenance of their own verges or be required to pay for private works, if they want the Shire to mow their road verges.

We understand that this change may come as a surprise and possibly raise some concerns. We would like to take a moment to explain the reasons behind this decision and how it benefits our community as a whole.

How Does This Benefit You?

This change opens up several exciting opportunities:

- The resourcing will go to the maintenance of the new community precinct. Which will become a vibrant hub for all of us, providing recreational and social spaces that will enhance our quality of life.
- In the future we are introducing a "Verge Beautification Program" to support you in creating beautiful, sustainable and waterwise verges.

Why This Change?

Our decision to discontinue verge mowing is driven by several compelling reasons:

Resource Reallocation: As a local government, it is our responsibility to make the most efficient use of the resources at our disposal. By reallocating the resources previously used for verge mowing, we can now focus on creating and maintaining our new community precinct.

Environmental Impact: We are deeply committed to our community's long-term well-being. Reducing mowing is a small yet essential step towards a greener, more sustainable future, reducing our carbon footprint.

Cost Efficiency: Your rate dollars are precious, and we want to ensure they are used wisely. By prioritising essential services, we can invest in other community projects and services that will benefit us all.

Community Engagement: We believe that by encouraging community members to take ownership of their front verges, we can foster a sense of pride and engagement in our communities. This gives you the opportunity to create your own unique waterwise verge designs, adding a personal touch to our community.

We understand that change can be unsettling, and we are here to support you throughout this transition. We believe that by working together, we can create a more sustainable, engaging, and vibrant community for all of us.

Thank you for being a valued member of our community. We look forward to embarking on this journey with you and creating a brighter future together.

Yours Sincerely,

[Name]

4. Draft Social Media Post



Important News for Our Community!

We're making a change that will benefit our entire community! Typically, throughout Western Australia, the owner of the property adjoining a road verge is responsible for the maintenance of verge vegetation, excluding street trees. However, currently a few select few ratepayers are still getting their verges maintained by the Shire of Waroona at no cost. As a result, this mowing service is being subsidised by the other ratepayers. Which is not equitable nor sustainable. So starting on **01/03/2024** like most other Local Government Authorities, residents in the Shire of Waroona, will be responsible for the maintenance of their own verges or be required to pay for private works, if they want the Shire to mow their road verges. 🌿

Why the Change?

Resource Reallocation: We are reallocating the resources previously dedicated to verge mowing - to creating and maintaining a new community precinct that will serve as a vibrant hub for our residents.

Environmental Impact: In an era of growing environmental awareness, it is our responsibility to make sustainable choices. By reducing mowing, we are taking a modest yet crucial step toward reducing our carbon footprint and promoting a greener, more eco-friendly community.

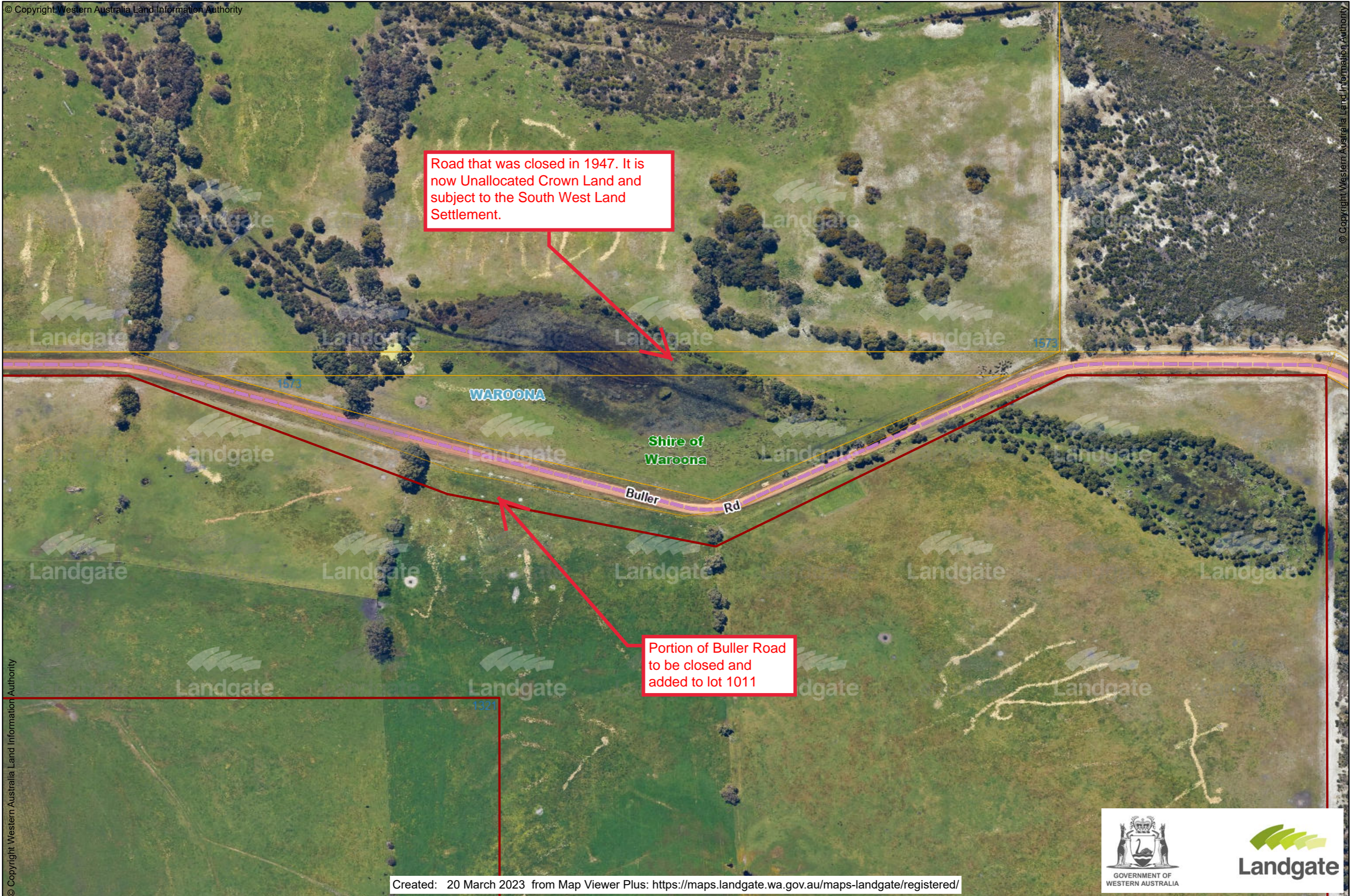
Efficiency & Equity: Focusing on delivering our whole communities service needs, optimises our budget, ensuring that ratepayer funds are spent wisely and equitably.

Community Engagement: by encouraging residents to take ownership of their front verges, we can foster a stronger sense of pride and community engagement.

Your Voice Matters - We believe that every community member has a stake in the future of our region and your involvement is crucial in shaping the development of the planned new "Verge Beautification Program", coming up in the new year.

👥 We believe this change will enhance the overall quality of life in our community, making it an even better place to live, work, and play. Let's embark on this journey together, creating a more sustainable, engaging, and vibrant community for us all! 🌈.

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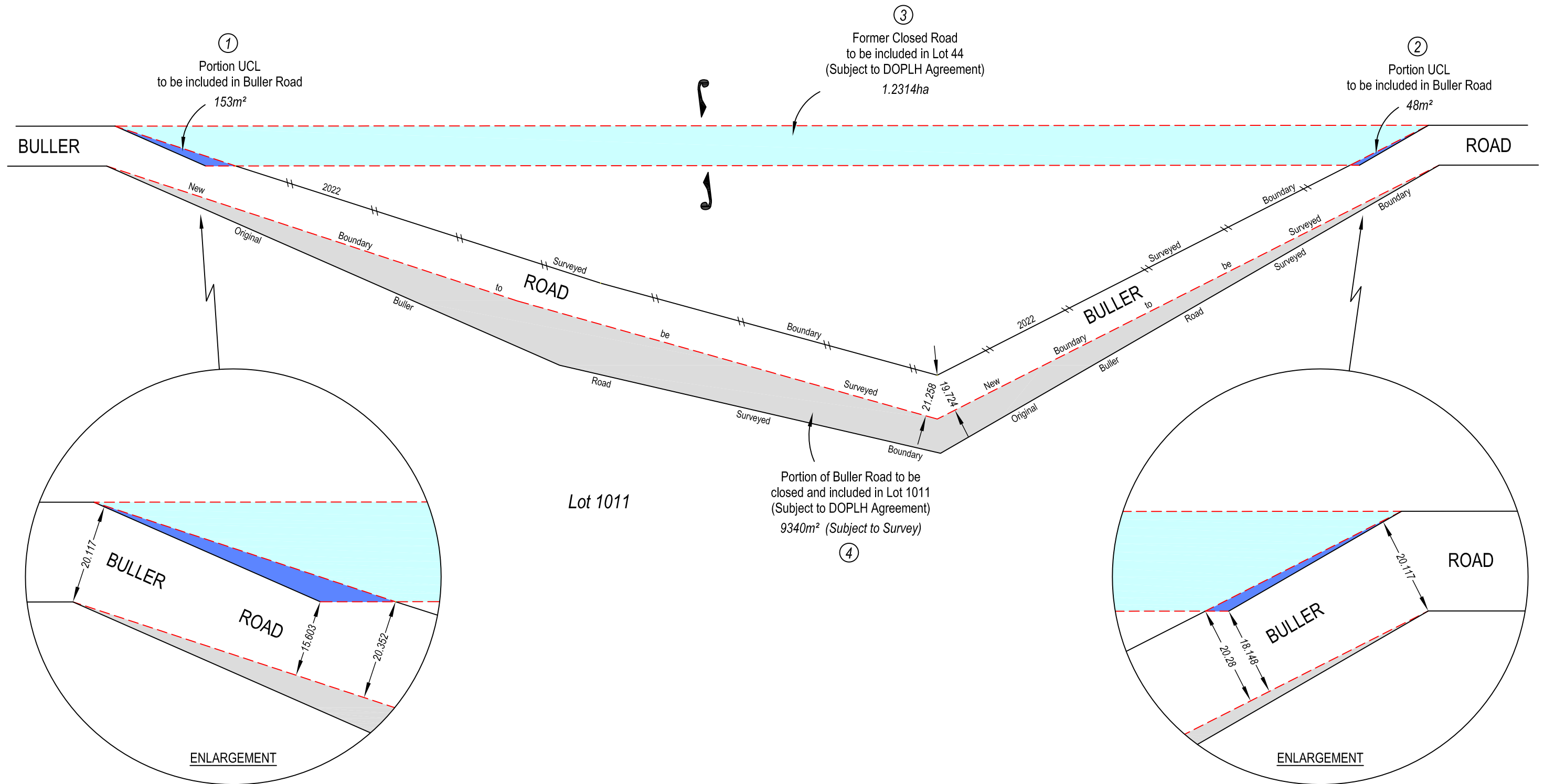
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Created: 20 March 2023 from Map Viewer Plus: <https://maps.landgate.wa.gov.au/maps-landgate/registered/>



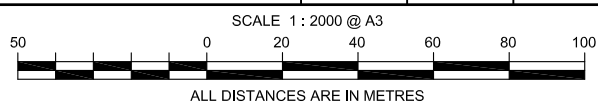
Lot 44



ENLARGEMENT

ENLARGEMENT

A	Initial Issue.	A.M.	24/5/2023	W.P.
Rev.	Description	Drawn	Date	Checked
REF FILES: 230523 Closed Road Sketch.dxf				



The contents of this plan are current and correct as of the date stated within the revision panel. All consultants and persons wishing to utilise this data should satisfy themselves of the plans currency by contacting De Nada Surveys

All areas and dimensions depicted on this plan are subject to survey and Landgate registration. All cadastral information external to the stage/s which form the subject of this plan are not guaranteed and supplied as a guide only.



PROPOSED ROAD CLOSURE / INCLUSION INTO ADJACENT LOTS
BULLER ROAD - WAROONA
 Client: SHIRE OF WAROONA



LICENSED LAND & ENGINEERING SURVEYORS
 Unit 1 / 70 Albert Street, OSBORNE PARK, WA, 6017
 Telephone: (08) 9344 8885 Fax: (08) 9344 8889
 Email: solutions@denada.net.au
 ABN: 81 606 090 788

Scale	1:2000 @ A3
Datum	Assumed
Drawn	Anthony Morgan
Surveyor	Wayne Stewart
Date	24/5/2023
Job No.	21866
Drawing	21866ap-020a

Plan No.	21866ap-020	Rev.	A
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SHEET SIZE A3

Plan Information

Tenure Type	Crown
Plan Type	Deposited Plan
Plan Purpose	Subdivision

Plan Heading

Lot 441 and Road Widening (Lots 442 and 443)

Locality & Local Government

Locality	WAROONA
Local Government	SHIRE OF WAROONA

Department of Planning, Lands and Heritage

File Number	TBA
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Examination

Examined	Date
----------	------

In Order For Dealings

Subject To	
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For Inspector of Plans and Surveys	Date
------------------------------------	------

Plan Approved

Inspector of Plans and Surveys / Authorised Land Officer	Date
--	------

Survey Details

Field Records	157927
Declared as Special Survey Area	No

Survey Certificate - Regulation 54

I, WAYNE PETER STEWART
 hereby certify that this plan is accurate and is a correct representation of the -
 (a) survey; and
 (b) calculations from measurements recorded in the field records,
 undertaken for the purposes of this plan and that it complies with the relevant
 written law(s) in relation to which it is lodged.

Licensed Surveyor	Date
-------------------	------

Survey Organisation

Name	DE NADA SURVEYS
Address	OSBORNE PARK, WA, 6017
Phone	08 9344 8885
Fax	08 9344 8889
Email	solutions@denada.net.au
Reference	21866dp-022a

Former Tenure

New Lot / Land	Parent Plan Number	Parent Lot Number	Title Reference	Subject Land Description
441-443	DP157706	UCL		



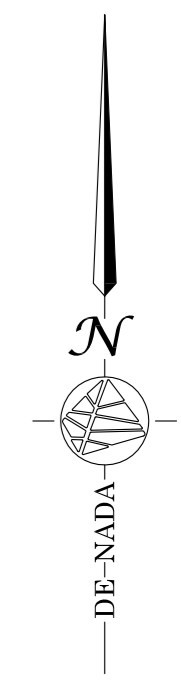
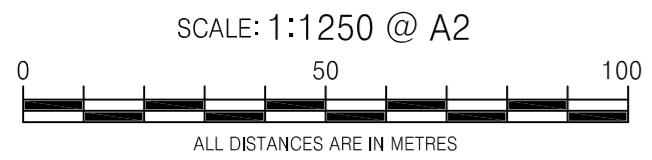
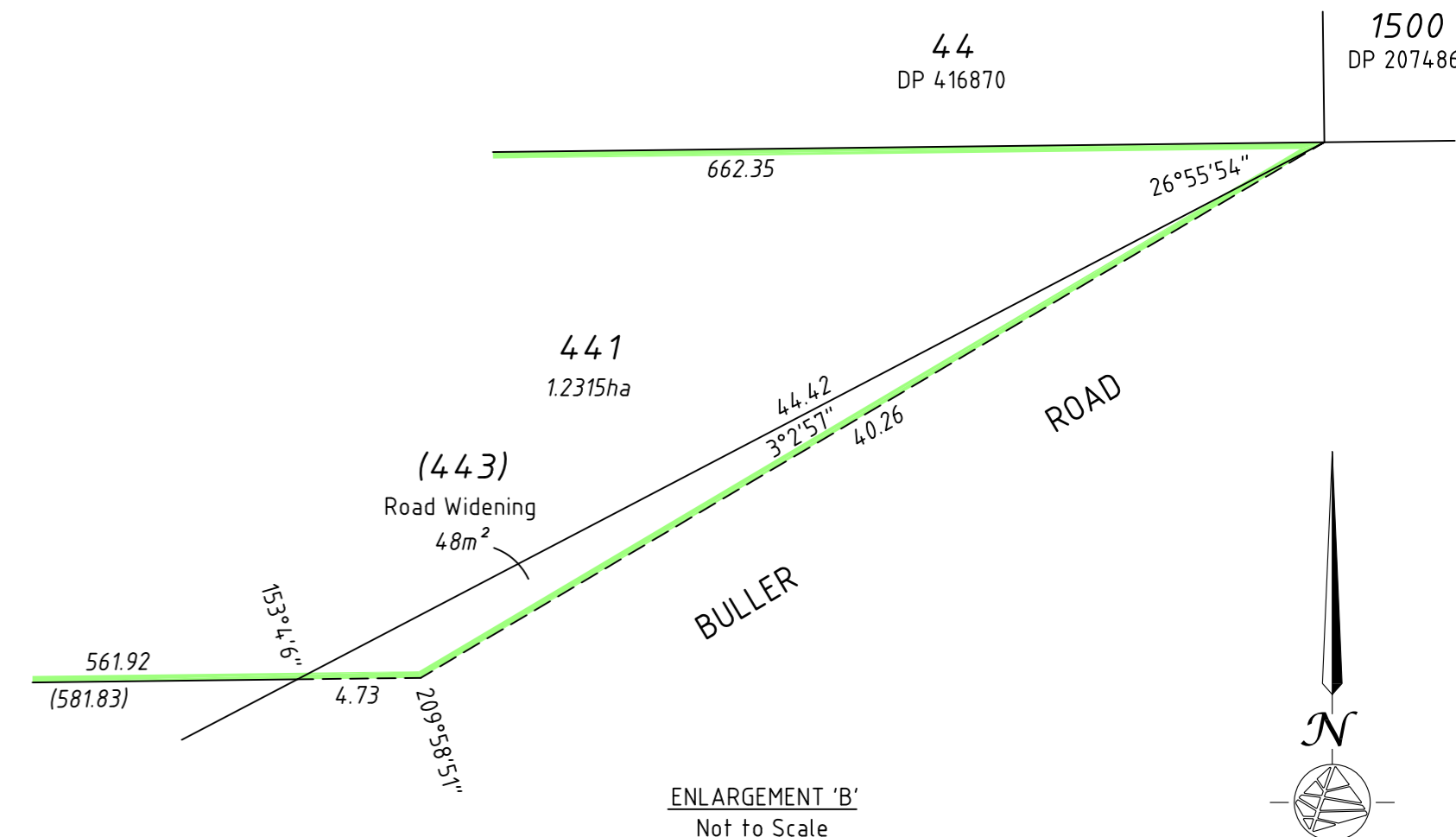
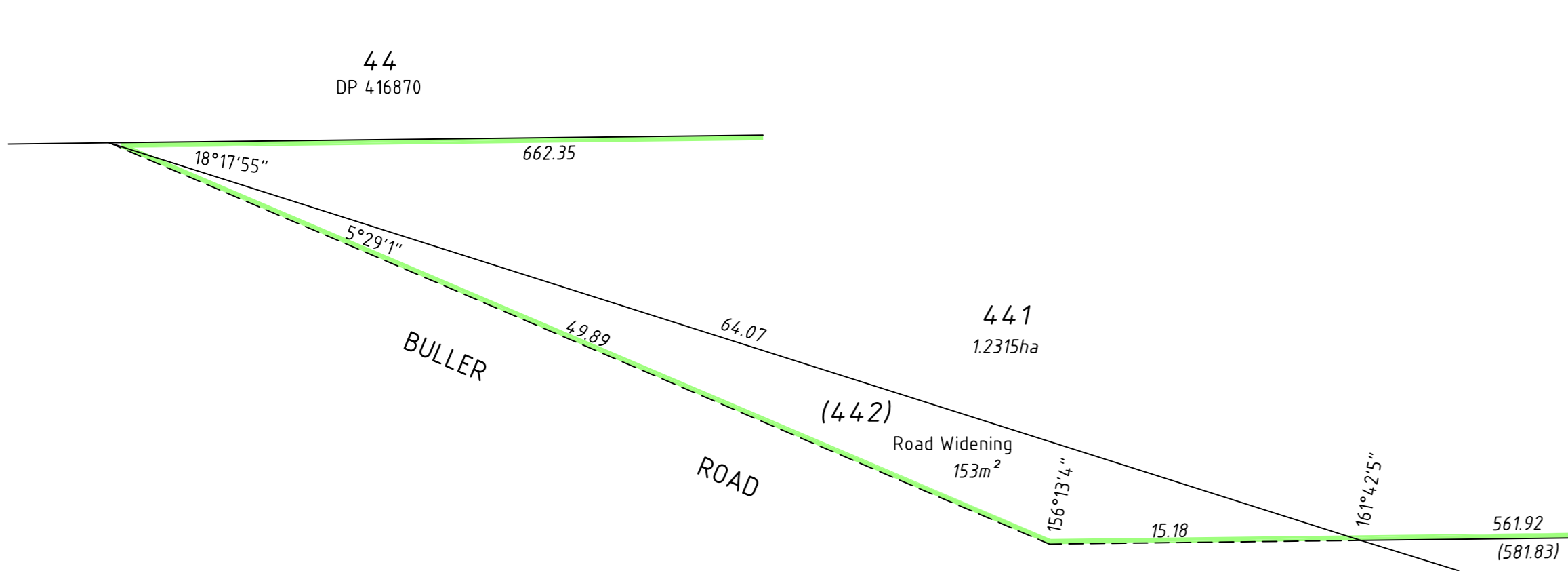
PRELIMINARY ONLY UNLOGGED VERSION
 SUBJECT TO LANDGATE AUDIT
 This version is 21866dp-022a (A2)
 - Current as at 26/9/2023
 - Subject to change without notice
 - Not intended for design use, a LANDGATE APPROVED
 copy should be obtained for such purposes.

ADDITIONAL SHEETS

SHEET SHEETS
 1 OF 2

VERSION NUMBER
 1

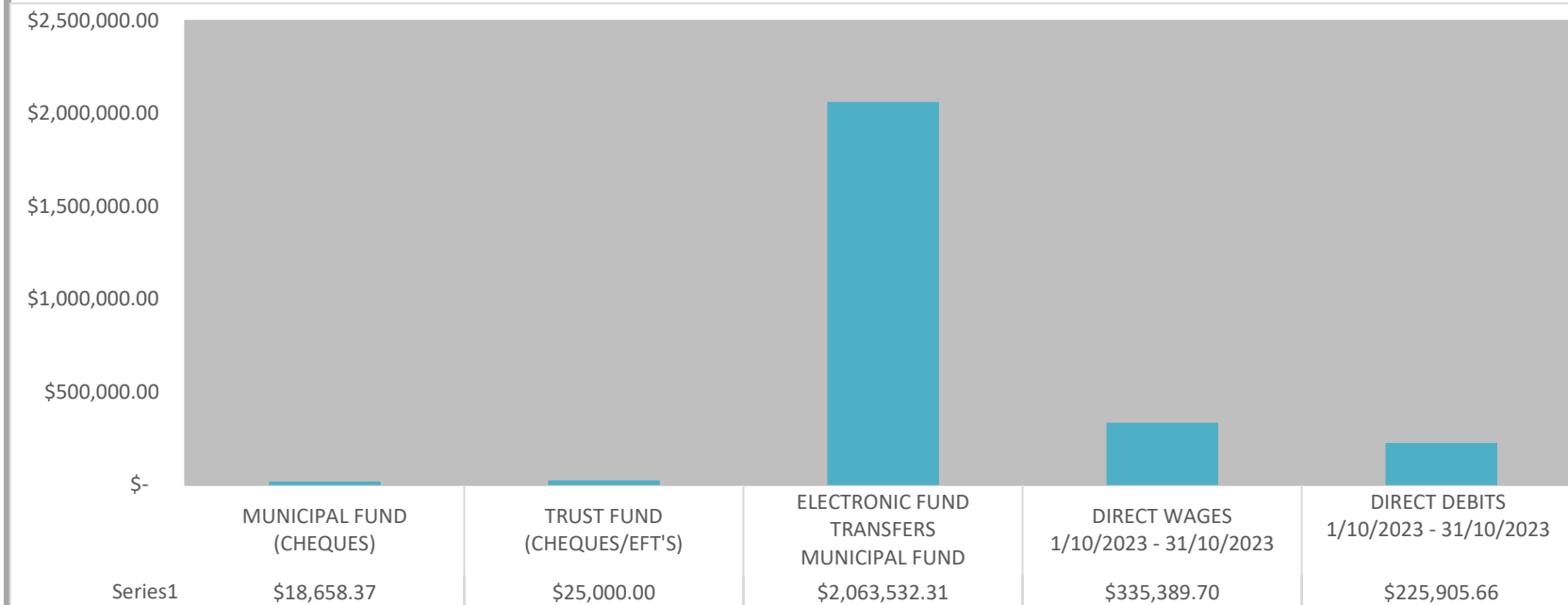
DEPOSITED PLAN
 426413



SUMMARY OF PAYMENTS FOR THE PERIOD 1/10/2023 TO 31/10/2023

ACCOUNT	CHEQUE NO'S	TOTAL
MUNICIPAL FUND (CHEQUES)	10173 - 10184	\$ 18,658.37
TRUST FUND (CHEQUES/EFT'S)	39450 - 39451	\$ 25,000.00
ELECTRONIC FUND TRANSFERS MUNICIPAL FUND	39374 - 39559	\$ 2,063,532.31
DIRECT WAGES 1/10/2023 - 31/10/2023	N/A	\$ 335,389.70
DIRECT DEBITS 1/10/2023 - 31/10/2023	N/A	\$ 225,905.66

GRAND TOTAL: \$ 2,668,486.04



List of Accounts Due & Submitted to Committee November 2023				
Municipal Funds Cheques October 2023				
Chq/EFT	Date	Name		Amount
10173	06/10/2023	SHIRE OF WAROONA - SUNDRY DEBTORS		-764.00
10174	06/10/2023	SYNERGY		-7119.48
10175	06/10/2023	SHIRE OF WAROONA		-245.00
10176	13/10/2023	ROBIN AND ADELE EMERY		-1000.00
10177	13/10/2023	CHILDRENS LEUKAEMIA AND CANCER RESEARCH FOUNDATION		-250.00
10178	13/10/2023	KAYLA BERYL LEE		-900.00
10179	13/10/2023	PETTY CASH - please pay cash		-346.25
10180	13/10/2023	SYNERGY		-118.45
10181	13/10/2023	SHIRE OF WAROONA		-68.25
10182	19/10/2023	SYNERGY		-468.15
10183	19/10/2023	SHIRE OF WAROONA - SUNDRY DEBTORS		-764.00
10184	27/10/2023	SYNERGY		-6614.79
				-\$ 18,658.37

Trust Fund Cheques/EFTs				
Chq/EFT	Date	Name		Amount
EFT39450	06/10/2023	WAROONA COMMUNITY MENS SHED INC		-15000.00
EFT39451	06/10/2023	WAROONA BOWLING CLUB		-10000.00
				-\$ 25,000.00

Direct Debit Payments				
Direct Debit	Date	Name		Amount
DD22022.1	21/10/2023	WEX AUSTRALIA PTY LTD (CALTEX STAR CARD)		-2.50
		Waroona West Fire Brigade		
	30/09/2023	Card Fee - Ref: 7583	\$ 2.50	
DD22046.1	09/10/2023	GOGO MEDIA		-75.90
DD22048.1	02/10/2023	DEPARTMENT OF TRANSPORT		-2561.00
DD22052.1	03/10/2023	DEPARTMENT OF TRANSPORT		-36601.70

DD22059.1	04/10/2023 DEPARTMENT OF TRANSPORT			-8080.90
DD22071.1	05/10/2023 BEAM SUPERANNUATION FUND			-23318.92
DD22075.1	05/10/2023 DEPARTMENT OF TRANSPORT			-11327.50
DD22080.1	06/10/2023 DEPARTMENT OF TRANSPORT			-2676.95
DD22086.1	09/10/2023 DEPARTMENT OF TRANSPORT			-3389.90
DD22088.1	10/10/2023 DEPARTMENT OF TRANSPORT			-10922.70
DD22094.1	11/10/2023 DEPARTMENT OF TRANSPORT			-3282.20
DD22097.1	12/10/2023 DEPARTMENT OF TRANSPORT			-880.20
DD22100.1	13/10/2023 DEPARTMENT OF TRANSPORT			-3857.15
DD22109.1	30/10/2023 TELAIR PTY LTD			-1131.70
DD22111.1	16/10/2023 DEPARTMENT OF TRANSPORT			-4765.55
DD22114.1	17/10/2023 DEPARTMENT OF TRANSPORT			-45650.60
DD22118.1	19/10/2023 BEAM SUPERANNUATION FUND			-23474.68
DD22123.1	18/10/2023 DEPARTMENT OF TRANSPORT			-930.50
DD22125.1	18/10/2023 WA TREASURY CORPORATION			-15927.57
DD22133.1	19/10/2023 DEPARTMENT OF TRANSPORT			-3460.25
DD22135.1	20/10/2023 DEPARTMENT OF TRANSPORT			-3923.90
DD22139.1	23/10/2023 IINET TECHNOLOGIES			-89.99
DD22141.1	30/10/2023 AMPOL CARD			-504.18
	Preston Beach Fire Brigade			
	08/09/2023 Fuel - Ref: E029455	\$	145.78	
	08/09/2023 Transaction Fee - E029455	\$	0.19	
	14/09/2023 Fuel - Ref: E013142	\$	129.54	
	14/09/2023 Transaction Fee - E013142	\$	0.19	
	20/09/2023 Fuel - Ref: E033168	\$	139.37	
	20/09/2023 Transaction Fee - E033168	\$	0.19	
	26/09/2023 Fuel - Ref: E053039	\$	88.73	
	26/09/2023 Transaction Fee - E053039	\$	0.19	
		Total \$	504.18	
DD22143.1	23/10/2023 DEPARTMENT OF TRANSPORT			-3331.70
DD22147.1	24/10/2023 DEPARTMENT OF TRANSPORT			-2365.40

DD22150.1	26/10/2023	BEAM SUPERANNUATION FUND	-90.37
DD22152.1	25/10/2023	DEPARTMENT OF TRANSPORT	-2334.90
DD22155.1	26/10/2023	DEPARTMENT OF TRANSPORT	-1855.80
DD22159.1	27/10/2023	DEPARTMENT OF TRANSPORT	-5189.90
DD22161.1	30/10/2023	DEPARTMENT OF TRANSPORT	-3901.15
			-\$ 225,905.66

Municipal Electronic Funds Transfers			
Chq/EFT	Date	Name	Amount
EFT39374	06/10/2023	DEPARTMENT OF BIODIVERSITY, CONSERVATION AND ATTRACTIONS	-60.87
EFT39375	06/10/2023	LAKE CLIFTON VOLUNTEER BUSH FIRE BRIGADE	-124.72
EFT39376	06/10/2023	BUNNINGS MANDURAH	-312.60
EFT39377	06/10/2023	DRAKESBROOK DESPATCH	-220.00
EFT39378	06/10/2023	VICTOR'S GOURMET DELIGHTS	-69.75
EFT39379	06/10/2023	PETES TREEWORX	-9783.14
EFT39380	06/10/2023	RENIER & CHRISTINE THEELEN	-144.00
EFT39381	06/10/2023	ESTUARY BOBCATS	-29348.00
EFT39382	06/10/2023	CARMEN TYRER	-53.10
EFT39383	06/10/2023	PAMELA ADELE YOUNG	-50.00
EFT39384	06/10/2023	OPTUS BILLING SERVICES	-1545.19
EFT39385	06/10/2023	AUDREY ALISON CRABB (PAPILLON GLASS)	-116.25
EFT39386	06/10/2023	D & E DIESEL SERVICES	-2563.64
EFT39387	06/10/2023	CITY & REGIONAL FUELS	-9679.98
EFT39388	06/10/2023	EVAN JOHN ATKINSON	-1766.00
EFT39389	06/10/2023	VIDA HILL	-67.50
EFT39390	06/10/2023	GEOFF BLACK	-30.00
EFT39391	06/10/2023	SAVAGE ST	-82.50
EFT39392	06/10/2023	BILL VANDERSTEEN	-44.80
EFT39393	06/10/2023	PILOT ENERGY LIMITED	-1536.89
EFT39394	06/10/2023	WHITCROFT IT	-594.00

Appendix 11.2.1

EFT39395	06/10/2023 SJ TRAFFIC MANAGEMENT	-1447.60
EFT39396	06/10/2023 MCG ARCHITECTS PTY LTD	-1567.50
EFT39397	06/10/2023 COUGAR SAND SUPPLIES	-10456.89
EFT39398	06/10/2023 DAVREY GROWERS	-84.40
EFT39399	06/10/2023 COMPLETE REFRIGERATION & AIR	-269.50
EFT39400	06/10/2023 KATHLEEN ELIZABETH COLE	-57.96
EFT39401	06/10/2023 ALANA RAINER	-98.10
EFT39402	06/10/2023 SCOPE BUSINESS IMAGING	-763.24
EFT39403	06/10/2023 TEAM GLOBAL EXPRESS PTY LTD	-829.60
EFT39404	06/10/2023 LITTLE FARM HONEY - MAREE ELLIS	-102.00
EFT39405	06/10/2023 HARVEY PLUMBING AND GAS	-2233.16
EFT39406	06/10/2023 WILDFLORA FACTORY PTY LTD T/AS AUSTRALIAN WILDFLOWER SEEDS	-313.60
EFT39407	06/10/2023 TINA MAREE CURULLI	-49.50
EFT39408	06/10/2023 WAROONA ARTIST & MAKERS INC	-1937.00
EFT39409	06/10/2023 JOSH COWLING PHOTOGRAPHY	-720.00
EFT39410	06/10/2023 VESTONE CAPITAL	-24546.02
EFT39411	06/10/2023 PRESTON BEACH COMMUNITY GARDEN INC.	-1812.00
EFT39412	06/10/2023 EPCAD	-4770.70
EFT39413	06/10/2023 FISHABILITY	-2200.00
EFT39414	06/10/2023 AIRBORN AMUSEMENTS	-900.00
EFT39415	06/10/2023 LYNETTE ANNE CLARK	-34.50
EFT39416	06/10/2023 MARCIA EWING	-153.90
EFT39417	06/10/2023 PROMPT SAFETY SOLUTIONS	-13200.00
EFT39418	06/10/2023 GREG LUCAS	-105.65
EFT39419	06/10/2023 VICTOR WEBB	-135.00
EFT39420	06/10/2023 BOWERBIRD NATURALS	-8.20
EFT39421	06/10/2023 HIP POCKET WORKWEAR	-24.00
EFT39422	06/10/2023 PHASE3 LANDSCAPE CONSTRUCTION PTY LTD	-673832.28
EFT39423	06/10/2023 SPRAY PAVE PERTH PTY LTD	-1287.00
EFT39424	06/10/2023 PHASE3 RETENTION BONDS	-13264.27

Appendix 11.2.1

EFT39425	06/10/2023 SAJI VARGHESE	-278.00
EFT39426	06/10/2023 CURTIS ELECTRICAL CONTRACTING PTY LTD	-16701.88
EFT39427	06/10/2023 DRAKESBROOK HOTEL MOTEL	-90.00
EFT39428	06/10/2023 HARVEY COURIER	-17.91
EFT39429	06/10/2023 LEISURE INSTITUTE OF W.A. AQUATICS (INC)	-280.00
EFT39430	06/10/2023 LIONS CLUB OF WAROONA	-853.60
EFT39431	06/10/2023 LAKE CLIFTON HERRON RESIDENTS ASSOCIATION INC	-466.85
EFT39432	06/10/2023 A1 LOCKSMITHS (MANDURAH LOCK & KEY)	-117.00
EFT39433	06/10/2023 PRESTON BEACH PROGRESS ASSOC	-2200.00
EFT39434	06/10/2023 THE WEST AUSTRALIAN (HARVEY REPORTER)	-3051.11
EFT39435	06/10/2023 SHIRE OF WAROONA STAFF LOTTO SYNDICATE	-128.00
EFT39436	06/10/2023 ST JOHN AMBULANCE WAROONA	-160.00
EFT39437	06/10/2023 SHIRE OF MURRAY	-78729.20
EFT39438	06/10/2023 TELSTRA LIMITED	-29.00
EFT39439	06/10/2023 WORK CLOBBER	-558.45
EFT39440	06/10/2023 WAROONA IGA	-807.60
EFT39441	06/10/2023 WAROONA SEPTICS	-891.00
EFT39442	06/10/2023 MITRE 10	-1005.19
EFT39443	06/10/2023 AUDREY ISOBEL SMITH	-54.00
EFT39444	06/10/2023 PAULINE BONNER	-53.10
EFT39445	06/10/2023 JEANETTE AUDINO (Beadsparklez)	-157.65
EFT39446	06/10/2023 GAIL DIANNE CURTIS	-35.60
EFT39447	06/10/2023 CHRISTINE HYDE	-472.95
EFT39448	06/10/2023 SANDRA HEPTON	-44.10
EFT39449	06/10/2023 JANET BURNE	-189.00
EFT39452	06/10/2023 AUSTRALIAN SERVICES UNION	-130.50
EFT39453	13/10/2023 KENNETH CHARLES STOCKER	-406.75
EFT39454	13/10/2023 KLEEN WEST DISTRIBUTORS	-1828.87
EFT39455	13/10/2023 ORIGIN ENERGY	-1196.80
EFT39456	13/10/2023 DATA 3	-11847.96
EFT39457	13/10/2023 BUILDING COMMISSION (BUILDING AND ENERGY)	-2005.97

Appendix 11.2.1

EFT39458	13/10/2023 RETRO ROADS (TAGSAT PTY LTD)	-2404.60
EFT39459	13/10/2023 SAFEMASTER SAFETY PRODUCTS	-682.00
EFT39460	13/10/2023 KONECRANES PTY LTD	-1182.50
EFT39461	13/10/2023 HUCKLEBERRY'S TANK AND WATER SERVICE	-240.00
EFT39462	13/10/2023 D & E DIESEL SERVICES	-57151.00
EFT39463	13/10/2023 SHIFT ENGINEERING	-6545.00
EFT39464	13/10/2023 HARVEY MEDICAL GROUP (WAROONA BRANCH)	-175.00
EFT39465	13/10/2023 HELLO PERTH	-242.00
EFT39466	13/10/2023 THE DISTRIBUTORS PERTH	-1048.85
EFT39467	13/10/2023 NAPA AUTO PARTS	-292.60
EFT39468	13/10/2023 NORTH COAST DESIGN PTY LTD	-1918.13
EFT39469	13/10/2023 BATTERY FORCE PTY LTD	-1930.35
EFT39470	13/10/2023 CRISP WIRELESS	-1308.00
EFT39471	13/10/2023 MOZZEE PTY LTD	-528.00
EFT39472	13/10/2023 ARCHAЕ-AUS PTY LTD	-31795.98
EFT39473	13/10/2023 AUSTRALIA POST (NEW)	-475.69
EFT39474	13/10/2023 WAROONA ROADHOUSE	-1860.42
EFT39475	13/10/2023 PHASE3 LANDSCAPE CONSTRUCTION PTY LTD	-23712.65
EFT39476	13/10/2023 SPRAY PAVE PERTH PTY LTD	-1287.00
EFT39477	13/10/2023 SUCCESSFUL PROJECTS	-508.20
EFT39478	13/10/2023 W.L PRANGNELL	-9869.48
EFT39479	13/10/2023 TIMBER INSIGHT	-38409.64
EFT39480	13/10/2023 MICHAEL JUST	-800.00
EFT39481	13/10/2023 BCITF	-87.75
EFT39482	13/10/2023 CLEANAWAY	-30992.52
EFT39483	13/10/2023 CURTIS ELECTRICAL CONTRACTING PTY LTD	-488.93
EFT39484	13/10/2023 GYM CARE	-2116.40
EFT39485	13/10/2023 HARVEY WATER	-50.50
EFT39486	13/10/2023 LANDGATE	-226.75
EFT39487	13/10/2023 McLEODS	-10472.26
EFT39488	13/10/2023 PFD FOOD SERVICES PTY LTD	-630.37

EFT39489	13/10/2023 PISCONERI FAMILY TRUST	-11777.40
EFT39490	13/10/2023 PLAYMASTER PTY LTD	-715.00
EFT39491	13/10/2023 ST JOHN AMBULANCE WAROONA	-429.00
EFT39492	13/10/2023 UPTON, RG & CO	-1671.02
EFT39493	13/10/2023 WESTRAC EQUIPMENT PTY LTD	-1139.91
EFT39494	13/10/2023 WA LIBRARY SUPPLIES	-100.00
EFT39495	18/10/2023 NATIONAL AUSTRALIA BANK	-10534.57
Chief Executive Officer		
	30/08/2023 Fairfax Media - Ref: 74564723240	\$ 17.00
	06/09/2023 Crown Promenade Perth - Ref: 74773883248	\$ 2,087.60
	8/09/2023 Town of Cambridge - Ref: 74940523249	\$ 6.40
	08/09/2023 City of Perth Parking - Ref: 74564453250	\$ 10.60
	19/09/2023 Crown Perth Merrywell - Ref: 74773883260	\$ 30.25
	19/09/2023 Crown Promenade Perth - Ref: 74773883261	\$ 77.65
	19/09/2023 Crown Promenade Perth - Ref: 74773883261	\$ 54.46
	19/09/2023 Crown Perth Merrywell - Ref: 74773883260	\$ 155.00
	25/09/2023 Landgate Midland - Ref: 74940523264	\$ 152.50
	28/09/2023 Crown Promenade Perth - Ref: 74773883269	\$ 61.00
	28/09/2023 NAB Card Fee - Ref: 74557043271	\$ 9.00
	Total CEO	\$ 2,661.46
Director Corporate and Community Services		
	19/09/2023 Crown Metropol Perth - Ref: 74773883261	\$ 564.76
	28/09/2023 NAB Card Fee - Ref: 74557043271	\$ 9.00
	Total DCCS	\$ 573.76
Manager Corporate Services		
	30/08/2023 SP Rawlinsons - Ref: 74201333241	\$ 350.00
	04/09/2023 Google Australia - Ref: 74316013245	\$ 399.17
	06/09/2023 Mandurah Hyundai - Ref: 74564723248	\$ 90.00
	22/09/2023 SP CD-Soft - Ref: 74201333264	\$ 272.50
	28/09/2023 NAB Card Fee - Ref: 74557043271	\$ 9.00
	Total MCS	\$ 1,120.67

Director Infrastructure and Development Services

04/09/2023 Trybooking WALGA - Ref: 74229853244	\$	199.00
11/09/2023 Local Government Professionals - Ref: 74940523251	\$	945.00
28/09/2023 NAB Card Fee - Ref: 74557043271	\$	9.00
Total DIDS	\$	1,153.00

Visitor Centre Manager

18/09/2023 JB Hi Fi Mandurah - Ref: 74564453260	\$	44.90
28/09/2023 NAB Card Fee - Ref: 74557043271	\$	9.00
Total VCM	\$	53.90

Building Maintenance Coordinator

15/09/2023 Midalia Steel - Ref: 74564453257	\$	1,010.43
20/09/2023 Geoff's Hire - Ref: 74249233262	\$	265.00
21/09/2023 Geoff's Hire - Ref: 74249233263	\$	190.00
22/09/2023 Total Tools Mandurah - Ref: 74940523263	\$	749.50
28/09/2023 NAB Card Fee - Ref: 74557043271	\$	9.00
Total BMC	\$	2,223.93

Executive Assistant

05/09/2023 Pinjarra Bakery - Ref: 74201333247	\$	356.00
15/09/2023 Pinjarra Bakery - Ref: 74201333257	\$	199.00
22/09/2023 Pinjarra Bakery - Ref: 74773883264	\$	10.50
28/09/2023 Koorong - Ref: 74773883270	\$	38.48
28/09/2023 NAB Card Fee - Ref: 74557043271	\$	9.00
Total EA	\$	612.98

Manager Community and Communications

04/09/2023 Facebook - Ref: 74987503245	\$	40.00
14/09/2023 Crown Promenade Perth - Ref: 74773883256	\$	221.87
15/09/2023 Facebook - Ref: 74987503257	\$	30.33
18/09/2023 Crown Promenade Perth - Ref: 74773883258	\$	221.87
28/09/2023 NAB Card Fee - Ref: 74557043271	\$	9.00
Total MCC	\$	523.07

Manager Works and Waste Services

	01/09/2023 W.A. Safety - Ref: 74564453243	\$	268.65
	05/09/2023 Bunnings Halls Head - Ref: 74940523246	\$	65.78
	12/09/2023 Mandurah Hydraulics - Ref: 74466023254	\$	86.26
	13/09/2023 Local Government Professionals - Ref: 74940523254	\$	1,180.00
	28/09/2023 NAB Card Fee - Ref: 74557043271	\$	9.00
	Total MWWS	\$	1,609.69
	Interest and Other Charges		
	28/09/2023 Other Charges	\$	2.11
	Total Other Charges	\$	2.11
EFT39496	19/10/2023 PETES TREEWORX		-11642.68
EFT39497	19/10/2023 COATES CIVIL CONSULTING		-5082.00
EFT39498	19/10/2023 ESTUARY BOBCATS		-30910.00
EFT39499	19/10/2023 PERON NATURALISTE PARTNERSHIP		-8831.27
EFT39500	19/10/2023 EQUIPPED EARTHWORKS		-10197.00
EFT39501	19/10/2023 WHITCROFT IT		-10053.00
EFT39502	19/10/2023 SJ TRAFFIC MANAGEMENT		-13829.75
EFT39503	19/10/2023 LOCKDOWN SECURITY		-660.00
EFT39504	19/10/2023 ERIN KATHLEEN BACKSHALL		-420.98
EFT39505	19/10/2023 ELEMENT ADVISORY PTD LTD		-13750.00
EFT39506	19/10/2023 GREENWAY TURF SOLUTIONS PTY LTD		-1254.00
EFT39507	19/10/2023 AMAZON WEB SERVICES AUSTRALIA PTY LTD		-328.32
EFT39508	19/10/2023 HIP POCKET WORKWEAR		-321.36
EFT39509	19/10/2023 SHELTER WA		-220.00
EFT39510	19/10/2023 MICHEL SMASH REPAIRS PTY LTD T/AS ROCKINGHAM TOWING SERVICE		-386.10
EFT39511	19/10/2023 BACKYARD DONUTS		-490.00
EFT39512	19/10/2023 ARROW BRONZE		-310.15
EFT39513	19/10/2023 BELL FIRE EQUIPMENT		-2890.80
EFT39514	19/10/2023 COCA -COLA AMATIL (AUST) PTY LTD		-1100.96
EFT39515	19/10/2023 WINC AUSTRALIA PTY LIMITED		-8.29
EFT39516	19/10/2023 CURTIS ELECTRICAL CONTRACTING PTY LTD		-359.87
EFT39517	19/10/2023 CHARLES HULL CONTRACTING		-11491.79

Appendix 11.2.1

EFT39518	19/10/2023 DEPARTMENT OF FIRE & EMERGENCY SERVICES (DFES)	-5553.06
EFT39519	19/10/2023 ISWEEP TOWN & COUNTRY	-1716.00
EFT39520	19/10/2023 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	-50.00
EFT39521	19/10/2023 PFD FOOD SERVICES PTY LTD	-187.60
EFT39522	19/10/2023 PEEL H2O SOLUTIONS	-1582.35
EFT39523	19/10/2023 SOUTHERN LOCK & SECURITY	-147.00
EFT39524	19/10/2023 MITRE 10	-187.53
EFT39525	19/10/2023 AUSTRALIAN SERVICES UNION	-130.50
EFT39526	19/10/2023 SHIRE OF WAROONA STAFF LOTTO SYNDICATE	-134.00
EFT39527	27/10/2023 ANTHONY FRIEDRICH	-1955.86
EFT39528	27/10/2023 PEEL REGIONAL LEADERS FORUM INC	-19393.00
EFT39529	27/10/2023 ROBERT JETTA	-300.00
EFT39530	27/10/2023 DE NADA ENGINEERING SURVEYS PTY LTD	-3506.26
EFT39531	27/10/2023 BLACKWOODS	-197.27
EFT39532	27/10/2023 NRM CONSULTANTS	-412.50
EFT39533	27/10/2023 SJ TRAFFIC MANAGEMENT	-864.60
EFT39534	27/10/2023 VORGEE PTY LTD	-426.80
EFT39535	27/10/2023 RMC RAIL SERVICES	-2757.16
EFT39536	27/10/2023 TEAM GLOBAL EXPRESS PTY LTD	-88.55
EFT39537	27/10/2023 BATTERY FORCE PTY LTD	-519.15
EFT39538	27/10/2023 PATRICK EUOANI PEREIRA	-530.06
EFT39539	27/10/2023 ZACOR DESIGN PTY LTD	-9029.63
EFT39540	27/10/2023 CITY OF NEDLANDS	-17113.80
EFT39541	27/10/2023 SAPIO PTY LTD	-132.00
EFT39542	27/10/2023 PHASE3 LANDSCAPE CONSTRUCTION PTY LTD	-649567.85
EFT39543	27/10/2023 PHASE3 RETENTION BONDS	-12575.41
EFT39544	27/10/2023 BELL FIRE EQUIPMENT	-154.00
EFT39545	27/10/2023 CITY OF MANDURAH	-1000.00
EFT39546	27/10/2023 CEMETERIES & CREMATORIA ASSOCIATION	-450.00
EFT39547	27/10/2023 DE ROSAS HIGHWAY MOTORS	-758.67
EFT39548	27/10/2023 JASON SIGNMAKERS	-226.31

EFT39549	27/10/2023 LANDGATE	-464.88
EFT39550	27/10/2023 OFFICEWORKS	-1271.96
EFT39551	27/10/2023 PRESTIGE PRODUCTS	-119.17
EFT39552	27/10/2023 SUBARU MANDURAH	-1527.95
EFT39553	27/10/2023 REPCO AUTO PARTS	-181.45
EFT39554	27/10/2023 ST JOHN AMBULANCE (BELMONT)	-1684.83
EFT39555	27/10/2023 BUNBURY TRUCKS	-470.00
EFT39556	27/10/2023 SHIRE OF MURRAY	-2524.68
EFT39557	27/10/2023 TELSTRA LIMITED	-932.26
EFT39558	27/10/2023 WAROONA RURAL SERVICES	-1977.31
EFT39559	27/10/2023 WURTH AUSTRALIA PTY LTD	-208.57
		-\$ 2,063,532.31

Electronic Fund Transfer - Direct Salaries & Wages			
Date	Name		Amount
03/10/2023	National Australia Bank	-\$	108,768.11
17/10/2023	National Australia Bank	-\$	111,541.97
31/10/2023	National Australia Bank	-\$	115,079.62
		-\$	335,389.70

Total Municipal Fund Cheques	-	18,658.37
Total Trust Fund Cheques	-	25,000.00
Total Direct Debit	-	225,905.66
Total Electronic Funds	-	2,063,532.31
Total Direct Wages	-	335,389.70
		-\$ 2,668,486.04



MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 31 OCTOBER 2023

SHIRE OF WAROONA

MONTHLY FINANCIAL REPORT



SHIRE OF WAROONA MONTHLY FINANCIAL REPORT TABLE OF CONTENTS

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

SHIRE OF WAROONA
STATEMENT OF FINANCIAL ACTIVITY BY NATURE OR TYPE



FOR THE PERIOD ENDED 31 OCTOBER 2023

Details	Note	Original Budget	YTD Budget	YTD Actual	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
		\$	\$	\$			
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	8	5,812,751	5,812,751	5,860,814	48,063	1%	▲
Grants, Subsidies and Contributions	8	547,585	169,695	142,760	(26,935)	(19%)	▼
Fees and Charges		1,762,065	1,301,358	1,343,216	41,858	3%	▲
Interest Earnings		200,750	36,916	32,851	(4,065)	(12%)	▼
Other Revenue		179,700	105,485	51,901	(53,584)	(103%)	▼
Profit on Asset Disposal	10	92,269	3,463	0	(3,463)	(100%)	▼
Fair value adjustments to financial assets at fair value		0	0	0	0		
		8,595,120	7,429,668	7,431,542			
Expenditure from operating activities							
Employee Costs		(4,192,034)	(1,455,698)	(1,490,366)	34,668	2%	▲
Materials and Contracts		(4,162,701)	(1,460,822)	(1,057,575)	(403,247)	(38%)	▼
Utilities Charges		(430,915)	(182,817)	(91,551)	(91,266)	(100%)	▼
Depreciation (Non-Current Assets)		(3,444,024)	(1,112,760)	(615,719)	(497,041)	(81%)	▼
Finance Costs		(59,765)	(800)	1,423	(2,223)	156%	
Insurance Expenses		(269,610)	(269,612)	(227,587)	(42,025)	(18%)	▼
Other Expenditure		(232,623)	(58,398)	(59,363)	965	2%	
Loss on Asset Disposal	10	(9,450)	0	0	0		
		(12,801,122)	(4,540,907)	(3,540,738)	1,000,169		
Non-cash amounts excluded from operating activities		3,319,673	0	615,719	615,719		
Amount attributable to operating activities		(886,329)	2,888,761	4,506,524	1,617,763		
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		7,253,961	1,853,084	2,276,099	423,015	19%	▲
Proceeds from disposal of assets	10	323,182	0	0	0		
		7,577,143	1,853,084	2,276,099	(423,015)		
Outflows from investing activities							
Payments for property, plant and equipment		(1,924,528)	(511,425)	(315,152)	(196,273)	(62%)	▼
Payments for construction of infrastructure		(7,788,646)	(3,299,002)	(2,239,624)	(1,059,378)	(47%)	▼
		(9,713,174)	(3,810,427)	(2,554,776)	1,255,651		
Amount attributable to investing activities		(2,136,031)	(1,957,343)	(278,677)	1,678,666		
FINANCING ACTIVITIES							
Inflows from financing activities							
Proceeds from new debentures		100,000	0	0	0		
Transfer from reserve		383,000	0	0	0		
		483,000	0	0	0		
Outflows from financing activities							
Repayment of borrowings		(133,706)	0	(15,465)	(15,465)	100%	
Payments for principal portion of lease liabilities		0	0	0	0		
Transfer to reserves		(193,538)	0	0	0		
		(327,244)	0	(15,465)	(15,465)	100%	
Amount attributable to financial activities		155,756	0	(15,465)	(15,465)	100%	
MOVEMENT IN SURPLUS DEFICIT							
Surplus or deficit at the start of the financial year		2,866,604	0	2,866,604	2,866,604		
Amount attributable to operating activities		(886,329)	2,888,761	4,506,524	1,617,763		
Amount attributable to investing activities	0	(2,136,031)	(1,957,343)	(278,677)	1,678,666		
Amount attributable to financing activities		155,756	0	(15,465)	(15,465)	100%	
Surplus or deficit after imposition of general rates		0	931,418	7,078,985	6,147,567		

SHIRE OF WAROONA
STATEMENT OF FINANCIAL POSITION



FOR THE PERIOD ENDED 31 OCTOBER 2023

	Note	30-Jun-23	31-Oct-23
Current Assets			
Cash and cash equivalents	2	6,942,669	9,371,078
Trade and other receivables		1,428,867	2,245,271
Inventories		19,536	0
Other assets		9,107	97,228
Total Current Assets		8,400,179	11,713,577
Non-Current Assets			
Trade and other receivables		10,734	10,734
Other financial assets		61,117	61,117
Property, plant and equipment		47,244,611	47,332,461
Infrastructure		101,779,702	106,213,843
Right of use assets		213,494	213,494
Total non-current assets		149,309,658	153,831,648
TOTAL ASSETS		157,709,837	165,545,225
Current Liabilities			
Trade and other payables		2,546,158	1,572,701
Other liabilities		707,822	767,278
Lease liabilities		92,903	92,903
Borrowings	12	128,791	128,791
Employee related provisions		723,371	723,371
Total Current Liabilities		4,199,045	3,285,045
Non-current Liabilities			
Lease liabilities		120,591	120,591
Borrowings	12	1,533,043	1,533,043
Employee related provisions		49,605	49,605
Total non-current Liabilities		1,703,239	1,703,239
TOTAL LIABILITIES		5,902,284	4,988,284
NET ASSETS		151,807,553	160,556,941
Equity			
Retained surplus		14,014,839	20,181,291
Reserve accounts		2,290,330	2,290,329
Revaluation surplus		135,502,385	138,085,320
Total Equity		151,807,553	160,556,941

FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 1 - Basis of preparation and significant accounting policies**Basis of preparation**

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995*, read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretation of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is to be considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than fair value, except for 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 of Waroona to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which has 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 financial 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.

The Local Government Reporting Entity

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

All monies held in the trust fund are excluded from the financial statements.

Judgements and 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 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 those estimates.

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

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

SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 annual budget. Please refer to the adopted budget document for details of these policies.

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 2: Statement of Financial Activity Information

2a. Net current assets used in the Statement of Financial Activity	Last Year Closing 30 June 2022	Year to Date 30 September 2023
Current assets		
Cash and cash equivalents	6,942,669	9,369,138
Trade and other receivables	485,211	1,323,711
Inventories	19,536	0
Other assets	9,107	97,228
Total current assets	7,456,523	10,790,077
Current liabilities		
Trade and other payables	(1,591,768)	(653,484)
Other liabilities	(707,822)	(767,278)
Total current liabilities	(2,299,590)	(1,420,763)
Net current assets	5,156,933	9,369,314
less: Total adjustments to net current assets	(2,290,330)	(2,290,330)
Closing funding surplus/deficit	2,866,604	7,078,984

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*.

2b. Non-cash amounts excluded from operating activities	YTD Budget (a)	YTD Actual (b)
Adjustments to operating activities		
Less: Profit on asset disposals	(92,269)	0
Less: Fair value adjustment to financial assets	0	0
Add: Loss on asset disposals	9,450	0
Add: Depreciation	3,444,024	615,719
Add: Movement in employee provisions	(41,532)	0
Total current assets	3,319,673	615,719

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.

Adjustments to net current assets

Less: Reserve accounts	(2,100,868)	(2,290,329)
Total adjustments to net current assets	(2,100,868)	(2,290,329)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or a 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.

FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 3: Explanation of Material Variances**Comments/Reason for Variance**

Council policy in relation to materiality states that for highlighting variances (budget to actual) the factor shall be 10% with a minimum of \$30,000.

3.1 Revenue from operating activities

The following activities were identified as having a material variance in accordance with Council Policy:

General rates

Income is higher than budgeted due interim rates.

Grants, subsidies and contributions

Income is lower than budgeted due to delay in receipt of grant funds.

Fees and Charges

Income is higher than budgeted due to budget profile settings for fees and charges.

Interest Revenue

Income is lower than anticipated due to budget profile settings for interest earnings.

Other Revenue

Income is lower than anticipated due to budget profile settings for other revenue.

Profit on asset disposals

Income is lower than anticipated due to budget profile settings for sale of assets.

3.2 Expenditure from operating activities

The following activities were identified as having a material variance in accordance with Council Policy:

Employee costs

Employee costs are higher than budgeted due to budget profile settings.

Materials and contracts

Expenses are lower due to delays in project expenditure and budget profile settings.

Utility charges

Utility charges are lower due to budget profile settings.

Depreciation

Depreciation costs are lower due to budget profile settings.

Insurance

Insurance costs are lower due to budget profile settings.

3.3 Inflows from investing activities

The following activities were identified as having a material variance in accordance with Council Policy:

Proceeds from capital grants, subsidies and contributions

Income is higher than budgeted due to grant income received earlier than expected.

Outflows from investing activities

The following activities were identified as having a material variance in accordance with Council Policy:

Payments for property, plant and equipment

Expenditure is lower than budgeted due to budget profile settings.

Payments for construction of infrastructure

Expenditure is lower than budgeted due to budget profile settings.

Inflows from financing activities

The following activities were identified as having a material variance in accordance with Council Policy:

Nil

Outflows from financing activities

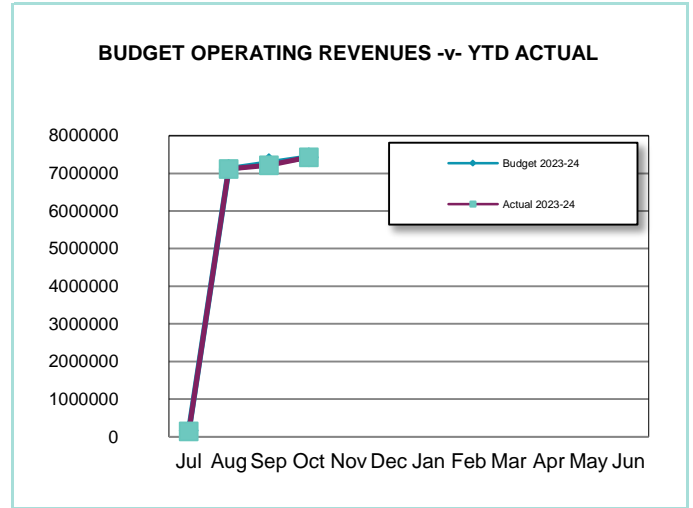
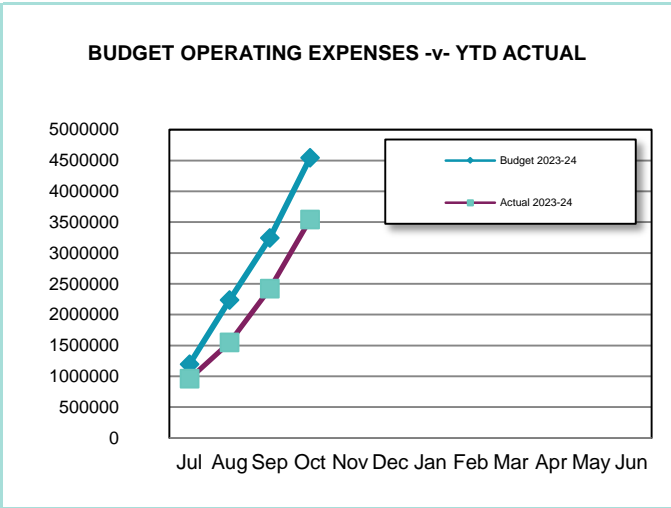
The following activities were identified as having a material variance in accordance with Council Policy:

Nil

FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 4 - Graphical Representation - Source Statement of Financial Activity

OPERATING EXPENSES & REVENUE - GRAPHICAL REPRESENTATION



Comments/Notes - Operating Expenses & Revenues

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 5: Cash and Financial Assets

Details	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Bank	Maturity Date
(a) Cash Deposits								
Municipal Account		3,215,512				3,215,512	NAB	
Cash on Hand		1,750				1,750	NAB	
Trust Account				115,710		115,710	NAB	
(b) Term Deposits								
Sporting Reserve	5.40%		74,849			74,849	NAB	3/01/2024
Building Asset Maintenance Reserve	5.40%		102,203			102,203	NAB	3/01/2024
Recreation Centre Building Maintenance Reserve	5.40%		72,895			72,895	NAB	3/01/2024
Preston Beach Volunteer Rangers Reserve	5.40%		69,789			69,789	NAB	3/01/2024
Emergency Assistance Reserve	5.40%		110,387			110,387	NAB	3/01/2024
Works Depot Redevelopment	5.40%		83,618			83,618	NAB	3/01/2024
Council Building Construction Reserve	5.40%		172,137			172,137	NAB	3/01/2024
Information Technology Reserve	5.40%		100,887			100,887	NAB	3/01/2024
Footpath Construction Reserve	5.40%		33,190			33,190	NAB	3/01/2024
Plant Reserve	5.40%		238,681			238,681	NAB	3/01/2024
Staff Leave Reserve	5.40%		15,408			15,408	NAB	3/01/2024
Strategic Planning Reserve	5.40%		20,795			20,795	NAB	3/01/2024
Waste Management Reserve	5.40%		1,099,481			1,099,481	NAB	3/01/2024
History Book Reprint Reserve	5.40%		10,848			10,848	NAB	3/01/2024
Risk & Insurance Reserve	5.40%		9,601			9,601	NAB	3/01/2024
Drakesbrook Cemetery Reserve	5.40%		75,561			75,561	NAB	3/01/2024
(c) Investments								
Trust Term Deposit 1	4.13%			500,000		500,000	Bendigo	4/12/2023
Trust Term Deposit 2	4.78%			500,000		500,000	Bendigo	2/04/2024
Trust Term Deposit 3	5.10%			1,000,000		1,000,000	NAB	3/01/2024
Muni Deposit 1	5.30%				1,000,000	1,000,000	NAB	3/11/2023
Muni Deposit 2	4.10%				1,000,000	1,000,000	Bendigo	6/11/2023
Muni Deposit 3	4.12%				1,000,000	1,000,000	Bendigo	20/11/2023
Muni Deposit 4	4.13%				500,000	500,000	Bendigo	4/12/2023
Muni Deposit 5	4.48%				500,000	500,000	Bendigo	3/01/2024
TOTAL		3,217,262	2,290,330	2,115,710	4,000,000	11,623,302		

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 with original maturities of six months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. 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 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 us rise to cash flows that are solely payments of principal and interest.

**SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**

FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 6: Cash Backed Reserve

Reserve Name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$			\$	\$	\$	\$	\$
Sporting	74,849	0	0	0	74,849	74,849	0	0	0	74,849
Council Building Maintenance	102,203	0	42,000	0	144,203	102,203	0	0	0	102,203
Rec Centre Building Maintenance	72,895	0	0	0	72,895	72,895	0	0	0	72,895
Preston Beach Volunteer Rangers	69,789	0	12,882	0	82,671	69,789	0	0	0	69,789
Emergency Assistance	110,387	0	0	0	110,387	110,387	0	0	0	110,387
Works Depot Redevelopment	83,618	0	0	0	83,618	83,618	0	0	0	83,618
Council Building Construction	172,137	0	0	(15,000)	157,137	172,137	0	0	0	172,137
Information Technology	100,887	0	0	0	100,887	100,887	0	0	0	100,887
Footpath Construction	33,190	0	0	0	33,190	33,190	0	0	0	33,190
Plant Replacement	238,681	0	0	(113,000)	125,681	238,681	0	0	0	238,681
Staff Leave	15,408	0	0	0	15,408	15,408	0	0	0	15,408
Strategic Planning	20,795	0	0	(20,000)	795	20,795	0	0	0	20,795
Waste Management	1,099,481	0	138,206	(200,000)	1,037,687	1,099,481	0	0	0	1,099,481
History Book Reprint	10,848	0	450	0	11,298	10,848	0	0	0	10,848
Risk & Insurance	9,601	0	0	0	9,601	9,601	0	0	0	9,601
Drakesbrook Cemetery	75,561	0	0	(35,000)	40,561	75,561	0	0	0	75,561
Total	2,290,330	0	193,538	(383,000)	2,100,868	2,290,330	0	0	0	2,290,330

FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 7: Capital Disposals and Acquisitions

Profit(Loss) of Asset Disposal				Disposals		Current Budget		
Account	WDV	Proceeds	(Loss)			Budget	Actual	Variance
	\$	\$	\$	Prog	\$	\$	\$	
5204	0	0	0	CA	Officer vehicle	35,000	0	(35,000) ▼
0574	0	0	0	Gov	Officer vehicle	53,000	0	(53,000) ▼
0924	0	0	0	L,O & PS	Ranger vehicle	67,916	0	(67,916) ▼
0924	0	0	0	L,O & PS	Ranger vehicle	55,000	0	(55,000) ▼
0924	0	0	0	L,O & PS	ATV - Volunteer rangers	18,000	0	(18,000) ▼
7154	0	0	0	R & C	Officer vehicle	34,000	0	(34,000) ▼
3534	0	0	0	Trans	Officer vehicle	44,976	44,976	0
3554	0	0	0	Trans	Tandem tip truck	266,000	0	(266,000) ▼
3554	0	0	0	Trans	Mower	20,000	0	(20,000) ▼
3554	0	0	0	Trans	Mazda BT-TO Ute (P0036)	40,000	0	(40,000) ▼
3554	0	0	0	Trans	Holden Colorado Single Cab (P0112)	42,000	0	(42,000) ▼
3554	0	0	0	Trans	Holden Colorado Single Cab (P0107)	38,987	0	(38,987) ▼
3554	0	0	0	Trans	Holden Colorado Single Cab (P0113)	40,000	0	(40,000) ▼
	0	0	0	TOTALS		754,879	44,976	(709,903)

Contributions Information				Summary Acquisitions		Current Budget		
Grants	Reserve	Borrow	Total			Budget	Actual	Variance
\$	\$	\$	\$		\$	\$	\$	
				Property, Plant & Equipment				
677,549	0	0	677,549	Land and Buildings	796,149	75,489	(720,660) ▼	
0	313,000	0	313,000	Plant & Equipment	998,879	218,418	(780,461) ▼	
0	0	0	0	Furniture & Equipment	38,500	21,245	(17,255) ▼	
				Infrastructure				
1,548,001	0	0	1,548,001	Roadworks	2,226,827	167,668	(2,059,159) ▼	
4,852,921	0	450,000	5,302,921	Other Infrastructure	5,561,819	2,036,739	(3,525,080) ▼	
7,078,471	313,000	450,000	7,841,471	Totals	9,622,174	2,519,558	(7,102,616)	

Contributions				Land & Buildings		Current Budget		
Grants/Cont	Reserve	Borrow	Total			Budget	Actual	Variance
\$	\$	\$	\$	Prog	Description	\$	\$	\$
0	0	0	0	CA	Preston Beach ablution plumbing work	25,000	0	(25,000) ▼
139,346	0	0	139,346	CA	DPIRD building renovations & redesign	139,346	3,102	(136,244) ▼
0	0	0	0	E & W	Senior Citizens fascia and gutters	25,000	0	(25,000) ▼
357,170	0	0	357,170	Gov	Administration Office - disability access	357,170	0	(357,170) ▼
0	0	0	0	Health	Community Resource Centre - Roof repairs	12,000	0	(12,000) ▼
181,033	0	0	181,033	L,O & PS	Preston Beach Bush Fire Brigade Shed	181,033	70,011	(111,022) ▼
0	0	0	0	R & C	Waroona Public Library - Roof repairs	25,000	0	(25,000) ▼
0	0	0	0	R & C	Roof Repairs at the Rec Centre	31,600	2,376	(29,224) ▼
0	0	100,000	100,000	O,P & S	Land development - Preston Beach	100,000	0	(100,000) ▼
677,549	0	0	677,549	Totals		796,149	75,489	(720,660)

FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 7: Capital Disposals and Acquisitions

Contributions				Plant & Equipment		Current Budget		
Grants	Reserve	Borrow	Total			This Year		
						Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	Prog	Description	\$	\$	\$
0	200,000	0	200,000	CA	Refuse Site CAT Compactor	200,000	172,960	(27,040) ▼
0	0	0	0	CA	New vehicle - Parks & Gardens	20,000	0	(20,000) ▼
0	0	0	0	E & W	Replace MCCA vehicle	35,000	0	(35,000) ▼
0	0	0	0	Gov	Replace DCCA vehicle	53,000	0	(53,000) ▼
0	0	0	0	L,O & PS	Replace ranger vehicles	140,916	0	(140,916) ▼
0	0	0	0	R & C	Replace MRS vehicle	34,000	0	(34,000) ▼
0	0	0	0	Trans	Replace MWWS vehicle	44,976	44,976	(0) ▼
0	113,000	0	113,000	Trans	Plant Replacement inc Tip Truck	446,987	0	(446,987) ▼
0	0	0	0	Trans	Minor tools & equipment	24,000	482	(23,518) ▼
0	313,000	0	313,000		Totals	998,879	218,418	(780,461)

Contributions				Furniture & Equipment		Current Budget		
Grants	Reserves	Borrow	Total			This Year		
						Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	Prog	Description	\$	\$	\$
0	0	0	0	Health	Waroona Community Centre - Airconditioner	18,500	0	(18,500) ▼
0	0	0	0	L,O & PS	Drakesbrook Weir CCTV	20,000	21,245	1,245 ▲
0	0	0	0		Totals	38,500	21,245	(17,255)

Contributions				Infrastructure - Roads		Current Budget		
Grants	Reserves	Borrow	Total			This Year		
						Budget	Actual	Variance (Under)Over
\$	\$	\$	\$			\$	\$	\$
255,768	0	0	255,768	Trans	Roads to Recovery	274,432	56,636	217,796 ▼
1,292,233	0	0	1,292,233	Trans	Roads Works Total Construction	1,952,395	111,031	1,841,364 ▼
1,548,001	0	0	1,548,001		Totals	2,226,827	167,668	2,059,159

Contributions				Other Infrastructure		Current Budget		
Grants	Reserve	Borrow	Total			This Year		
						Budget	Actual	Variance (Under)Over
\$	\$	\$	\$			\$	\$	\$
0	0	0	0	CA	Transfer station construction	20,000	0	(20,000) ▼
0	0	0	0	CA	Townsite drainage works	90,000	7,928	(82,072) ▼
0	0	0	0	CA	Drakesbrook Cemetery upgrade	35,000	34,680	(320) ▼
4,164,401	0	450,000	4,614,401	Econ Ser	Waroona Community Precinct	4,614,401	1,943,689	(2,670,712) ▼
30,000	0	0	30,000	L,O & PS	Digital Fire Rating sign	32,898	0	(32,898) ▼
0	0	0	0	R & C	Centennial Park replace leach drains	8,000	0	(8,000) ▼
14,000	0	0	14,000	R & C	Waroona Bowling Club remedial works	28,000	30,400	2,400 ▲
644,520	0	0	644,520	R & C	Weir / Boardwalk / Lake Clifton Reserve	657,520	20,042	(637,478) ▼
0	0	0	0	Trans	Footpath upgrades	76,000	0	(76,000) ▼
4,852,921	0	450,000	5,302,921		Totals	5,561,819	2,036,739	(3,525,080)

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 8: Grants, subsidies and contributions

NOTE 8a: Operating grants subsidies and contributions

Name of Grant	Provider	Liability at 1 July 2023	Increase in liability	Spent Funds	Current Contract Asset/Liability	Annual Budget	Budget variations	YTD Revenue Actual	Remaining expected funds
		\$	\$	\$	\$	\$	\$	\$	\$
Australia Day celebrations	Australia Day Council	0	0	0	0	10,000	0	0	10,000
Ebb & Flow	Ebb & Flo	0	2,750	0	2,750	0	0	2,750	0
Emergency Services Dinner	Volunteering WA	0	0	0	0	1,000	0	0	1,000
E-Waste Infrastructure	Dept Water & Environ	0	17,000	0	17,000	17,000	0	17,000	0
Meerilinga Childrens Week	Meerilinga	0	500	0	500	0	0	500	0
Mitigation Activity Fund 23/24 Round 1	Dept Fire & Emer Services	0	18,110	(36,220)	(18,110)	36,220	0	18,110	18,110
NAIDOC Week	Dept Prime Min & Cab	0	0	0	0	2,000	0	0	2,000
Place management partnership 2022	Alcoa of Australia	8,210	0	0	8,210	8,210	0	8,210	0
Seniors Week	Seniors WA	0	1,000	0	1,000	0	0	1,000	0
Thank a Volunteer Breakfast	Dept of Communities	0	1,000	0	1,000	0	0	1,000	0
Waroona Connect 2021	Alcoa of Australia	215	0	(215)	(0)	215	0	215	0
Waroona Connect 2022	Alcoa of Australia	10,000	0	(903)	9,097	10,000	0	10,000	0
Waroona Local Drug Action Team grant	Alcohol & Drug Foundation	3,478	0	0	3,478	3,478	0	3,478	0
Waroona Local Drug Action Team grant	Alcohol & Drug Foundation	0	7,210	0	7,210	7,210	0	7,210	0
Youth Week	Volunteering WA	0	0	0	0	3,000	0	0	3,000
Total		21,903	9,210	(1,118)	32,135	98,333	0	69,473	34,110

NOTE 8b: Capital grants subsidies and contributions

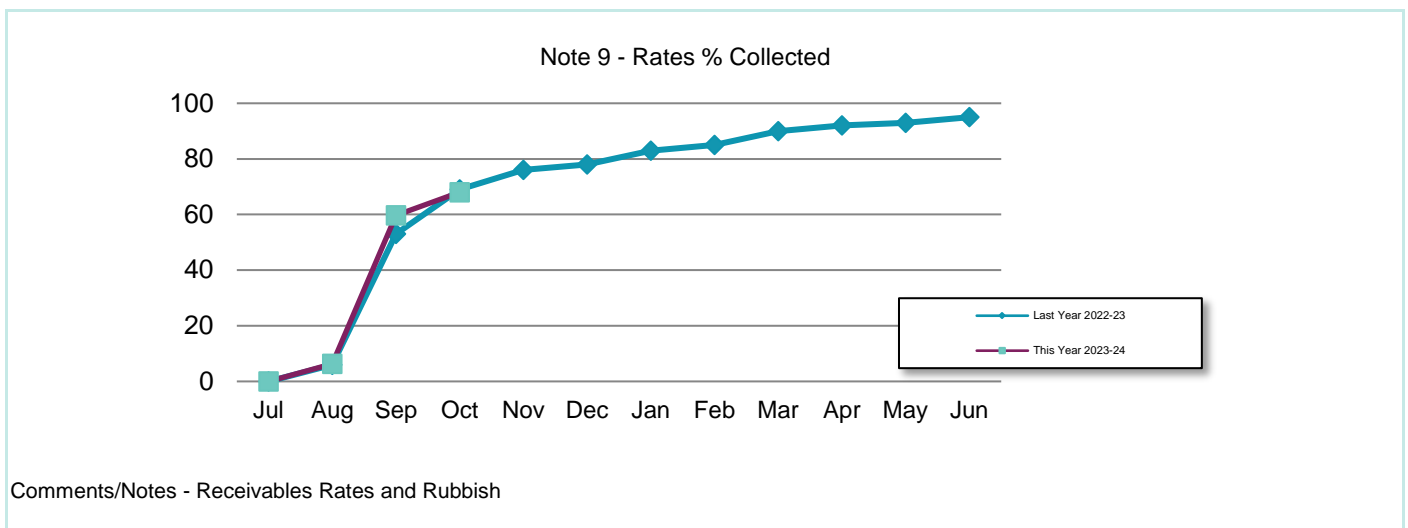
Name of Grant	Provider	Liability at 1 July 2023	Increase in liability	Spent Funds	Current Contract Asset/Liability	Adopted budget revenue	Budget variations	YTD Revenue Actual	Remaining expected funds
		\$	\$	\$	\$	\$	\$	\$	\$
Digital fire danger rating sign	Alcoa of Australia	2,898	0	0	2,898	0	0	2,898	0
Digital fire danger rating sign	Dept Fire & Emer Ser	0	0	0	0	30,000	0	0	30,000
Drakesbrook Weir revelopment	Dept Primary Ind	144,520	0	(19,324)	125,196	494,520	0	144,520	350,000
Lakes Trail Stage 5 Corridor Planning	Dept LG, Sport & Cult	25,000	0	0	25,000	25,000	0	25,000	0
LRCI Phase 3	Dept Infrastructure	57,496	0	(14,000)	43,496	202,169	0	57,496	144,673
LRCI Phase 4	Dept Infrastructure	0	0	0	0	456,247	0	0	456,247
Pinjarra Community Grant - BF Brigades	Bendigo Bank	5,500	0	0	5,500	5,500	0	5,500	0
Preston Beach Boardwalk	Dept Primary Ind	100,000	0	0	100,000	100,000	0	100,000	0
Preston Beach Bush Fire Brigade Shed	Dept Fire & Emer Ser	0	0	(70,011)	(70,011)	181,033	0	0	181,033
Regional Road Group	Main Roads	0	450,000	(66,158)	383,842	1,178,333	0	450,000	728,333
Roads to Recovery	Dept Infrastructure	0	0	0	0	255,768	0	0	255,768
Waroona Community Precinct	AWSF	0	0	0	0	267,871	0	0	267,871
Waroona Community Precinct	BBRF	71,663	0	(71,600)	63	878,576	0	71,663	806,913
Waroona Community Precinct	CSRFF	68,356	124,285	(168,568)	24,073	248,570	0	192,641	55,929
Waroona Community Precinct	Lions/Lions Youth Club	0	0	0	0	80,268	0	0	80,268
Waroona Community Precinct	Lotterywest	5,292	0	0	5,292	5,292	0	5,292	0
Waroona Community Precinct	WA State Govt	1,705,194	0	(1,703,521)	1,673	2,625,194	0	1,705,194	920,000
Total		2,185,919	574,285	(2,113,182)	647,022	7,034,341	0		4,277,035
Total contract asset					(88,121)				
Total contract liability					767,278				



FOR THE PERIOD ENDED 31 OCTOBER 2023

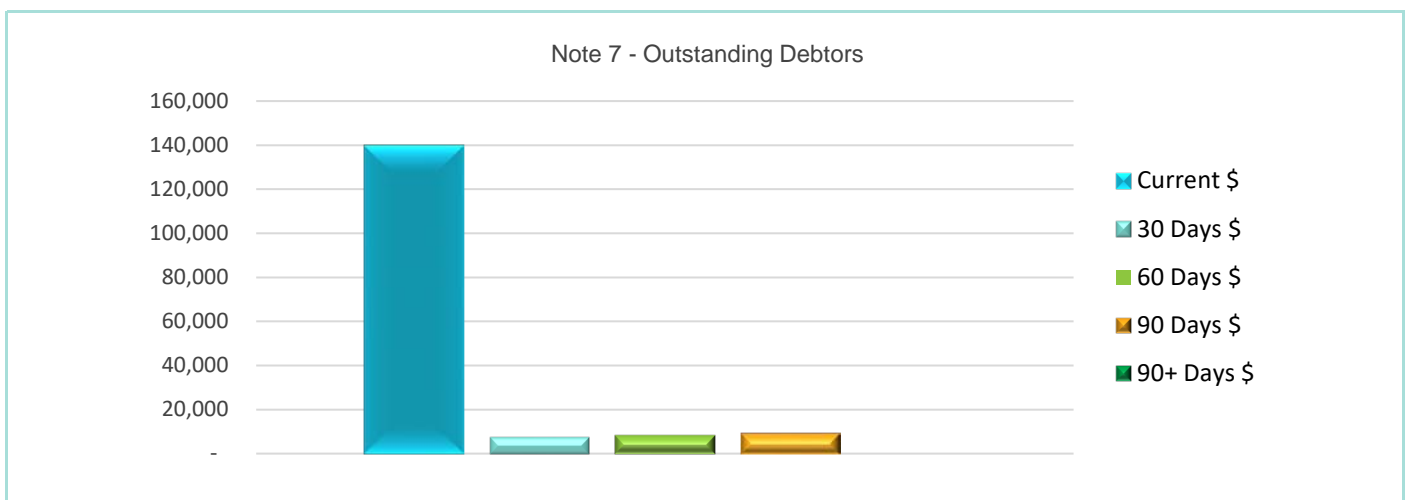
NOTE 9: Receivables

Receivables - Rates & Rubbish	Current 2023-24	Previous 2022-23
	\$	\$
Opening Arrears Previous Years	144,129	168,026
Rates, Service Charges & Waste Levy this year	6,847,217	6,250,611
Less Collections to date	(4,756,021)	(6,106,482)
Equals Current Outstanding	2,091,195	144,129
Net Rates Collectable	2,091,195	144,129
% Collected	68.03%	95.14%



Receivables - General	Current	30 Days	60 Days	90 Days	90+ Days
	\$	\$	\$	\$	\$
Aged Trial Balance	140,043	7,360	8,150	9,529	-
Total Outstanding	165,081				

Amounts show above include GST (where applicable).



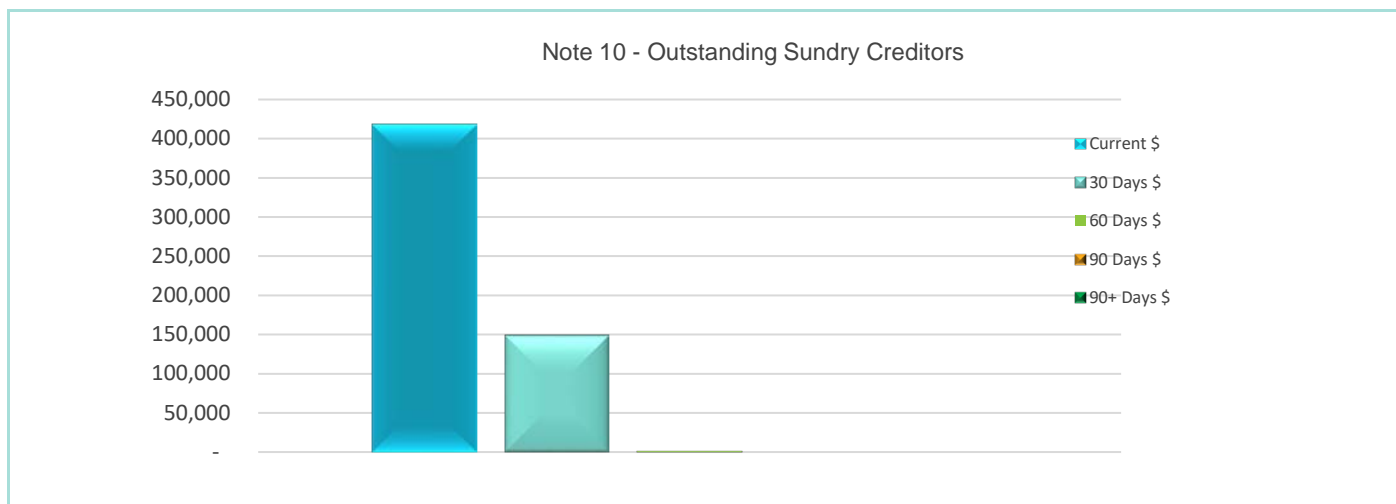


FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 10: Payables

Sundry Creditors	Current	30 Days	60 Days	90 Days	90+ Days
	\$	\$	\$	\$	\$
Aged Trial Balance	418,932	149,815	1,583	-	-
Total Outstanding					

Amounts show above include GST (where applicable).



SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 11: Rating Information

Rate Type	Basis of valuation	Rate in	Number of Properties	2023/24 Actual Rateable Value	2023/24 Actual Rate Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate Revenue	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue
		\$	\$	\$	\$	\$	\$	\$		\$	\$
General rates											
Gross rental valuation	Gross rental value	10.4568	1,495	26,070,797	2,726,171	\$18,182	2,744,353	2,726,171	0	2,726,171	2,661,193
Unimproved valuation	General farming	0.6942	572	251,103,000	1,743,157	\$0	1,743,157	1,743,157	0	1,743,157	1,898,364
Unimproved valuation	Intensive agriculture		4	3,818,000	39,757	\$0	39,757	39,757	0	39,757	0
Unimproved valuation	Industry and mining		4	27,797,000	385,906	\$29,881	415,787	385,906	0	385,906	0
Total general rates			2,075	308,788,797	4,894,990	\$48,063	4,943,054	4,894,991	0	4,894,991	4,559,557
Minimum payment											
Gross rental valuation	Gross rental value	1,280	599	4,452,386	766,720	\$0	766,720	766,720	0	766,720	699,870
Unimproved valuation	Unimproved value	1,280	118	13,368,619	151,040	\$0	151,040	151,040	0	151,040	134,070
Total general rates			717	17,821,005	917,760	\$0	917,760	917,760	0	917,760	833,940
Total rates			2,792	326,609,802	5,812,750	\$48,063	5,860,814	5,812,751	0	5,812,751	5,393,497

FOR THE PERIOD ENDED 31 OCTOBER 2023

Note 12: Information on Borrowings**(a) Debenture Repayments**

Loan Details	Loan No.	Principal 1-Jul-23	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$
117	Basketball Stadium	18,564	0	0	0	(18,564)	18,564	37,128	0	(906)
120	Rec Centre Upgrade	23,659	0	0	0	(23,661)	23,659	47,320	0	(696)
121	Memorial Hall Upgrade	61,414	0	0	15,465	(30,254)	45,949	91,668	463	(1,601)
122	Town Centre Park Land Purchase	588,515	0	0	0	(29,400)	588,515	617,915	0	(9,280)
123	Waroona Community Precinct Development	436,356	0	0	0	(14,322)	436,356	450,678	0	(21,277)
124	Town Centre Land Purchase 26 & 28 Fouracre Street	533,325	0	0	0	(17,505)	533,325	550,830	0	(26,005)
125	Preston Beach Land Development	0	0	100,000	0	0	0	100,000	0	0
TOTAL		1,661,833	0	100,000	15,465	(133,706)	1,646,368	1,895,539	463	(59,765)

Current borrowings	128,791
Non-current borrowings	1,533,042
Total	1,661,833

All debenture repayments were financed by general purpose revenue.

(b) Unspent borrowings

Particulars	Date Borrowed	Unspent Balance 30 June 2022	Borrowed During the Year	Expended During the Year	Unspent Balance 30 June 2023
Loan 123 - Waroona Community Precinct		0	450,000	0	450,000
TOTAL		0	450,000	0	450,000

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 13: Budget Amendments

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

GL Account Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
	Difference between Budget Surplus and Actual Surplus			2,866,604	2,866,604	0

SHIRE OF WAROONA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY



FOR THE PERIOD ENDED 31 OCTOBER 2023

NOTE 14: Trust Fund

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

Description	Opening Balance	Amount	Amount	Closing Balance
	1-Jul-23	Received	Paid	31-Oct-23
ALCOA WAROONA SUSTAINABILITY	2,694,957	14,404	(757,129)	1,952,231
PUBLIC OPEN SPACE	130,890	103	0	130,993
EXTRACTIVE INDUSTRIES	18,130	14	0	18,144
COMMERCIAL BOND	14,330	11	0	14,341
TOTAL	2,858,307	14,532	(757,129)	2,115,710



ANNUAL REPORT

1 July 2022 to 30 June 2023

About this document

The Annual Report is the final component of the Shire's Integrated Planning & Reporting Framework and is a mechanism of communicating with the community and key stakeholders in a transparent and accountable way.

This plan is available in alternative formats such as large print, electronic, audio or Braille, on request.

“The Shire of Waroona stretches from sea to scarp between the Indian Ocean and the Darling Scarp, featuring pristine beaches, coastal lakes, fertile farmlands and peaceful jarrah forests. Covering a total area of 835km², the Shire includes the localities of Waroona, Hamel, Lake Clifton, and Preston Beach”.

Document Control		
Date	Details	Author
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Waroona – Past, Present & Into the Future

Waroona has provided a home for generations, from the days when Indigenous Australians roamed the coastal areas in spring and summer, and the hills in autumn and winter.

Settlers began to arrive in the area in the late 1830's, although Drakesbrook (later to be known as Waroona) did not come into its own until the Pinjarra to Picton railway line was opened in 1893. The town catered to the needs of the mill workers with a post office, general store, blacksmith, a number of hotels come boarding houses, churches, doctor and dentist.

The farms supplied butter, fruit and vegetables for the men of the mills, and chaff for the horse teams that hauled the logs. As is many of the small towns of the time, dances, picnics and football formed the core of social life within the community and to this day Waroona still proves to be a successful sporting and extremely social community.

Today, agriculture, mining, manufacturing and tourism are important contributors to the local economy.

Waroona is an evolving district that services the diverse, social and economic needs of a growing community. The strong agricultural heritage will continue to guide any future district developments, particularly in Waroona and Hamel, and its enviable location on the Indian Ocean and along with the Yalgorup National Park will, influence future considerations for Preston Beach and Lake Clifton.

The population is expected to grow over the next thirty years. With this growth comes challenges, but smart planning and a focus on broadening the economic base will open up significant opportunities for tourism, commercial investment, employment and education.

The long term vision for Waroona is to create a district distinctive by its creativity, liveliness, activity and vibrancy, attracting new investment, seizing opportunities to develop and expand its business sector, and encourage innovation and collaboration, while providing an enticing array of lifestyle attractions.

The Shire of Waroona is proud of its past and excited about its future.

Shire President's Message



It is my privilege to provide my report to our residents who call the Shire of Waroona home. The role of Shire President carries with it a vast responsibility and can drag you into areas and circumstances that are diverse and demanding. My first point of this report is to thank the many people that support me in this position. The Presidency certainly has many facets to it and representing Council both locally and on a regional basis requires energy and passion. To those that have shown respect and understanding, your support encourages me to try my best for our community and to represent fairness and equity for all our residents.

Council over the last period has dealt with many issues regarding environmental sustainability, mining activity and impacts of water availability and long-term water security. These topics were once

the issues of other tiers of Government. Apart from the traditional rates, roads and rubbish, Councils are being called upon to deliver much more. Community development and event organisation, tourism and cultural enhancement to name a few are now very much ingrained in service delivery. All the impacts of our daily life will at some stage in our day have connections to what Local Government administers and has responsibility for.

In terms of Council's authority, fiscal and governance compliance are key responsibilities. Reporting and compliance are a large part of the organisation and certainly necessitate focussed understanding. There is a significant process when accounting for public money and transparency is vital. Successful grant applications are coupled with an acquittals process to demonstrate that as a Council, you managed the funds appropriately and competently. This certainly augers well for future funding opportunities and Council has been successful on a few fronts in attracting grants.

During the past year, significant projects have included the demolition of several buildings in the new precinct and the commencement of construction in the park. Improvements to public areas at Drakesbrook Weir and Preston Beach car park and the decommissioning of the effluent ponds at the Buller Road waste facility. Additional road upgrades to Nanga Road and Johnston Road will be welcomed by road users.

On policy issues, Council has developed positions on renewable energy and native vegetation. With regard to perceived improvements to the Local Government Act, Councillor representation was mandated to be decreased for a population of our size to seven under the new reforms. The seven Councillors that represent our community all bring a balanced view to Council and all demonstrate strong values that enable good governance to flourish and help maintain a healthy culture through the organisation. I thank them for contributing to a solid year and for serving your community faithfully.

Our CEO, Mr Mark Goodlet has developed a sound value and ethical foundation through the organisation. Mark has brought his engaging leadership style into our Shire and invested through our Council a belief in self and purpose. His calm nature and intuition have paid dividends through the community and on behalf of Council, we have all appreciated your guidance and acumen. Our Directors Ash Nuttal and Karen Oborn compliment a capable

administration team that deal with an array of issues on any given day. Our Works and Services crew have placed importance on quality work across the Shire. Thank you all for the contribution and loyalty you show to our community.

I sincerely hope you enjoy reading and digesting this Annual report. The report represents a huge body of work over the course of the previous year and demonstrates the effort that is required to deliver good governance and functionally appropriate Local Government.

Cr Mike Walmsley
Shire President



Chief Executive Officer's Message

This past year has been a busy one with a number of key focus themes.

One theme has been the delivery of major projects that have been in the pipeline for some years with the centrepiece being the Waroona Community Precinct, which broke ground in May 2023. Similarly, the Drakesbrook Weir recreation area has seen improvements underway linked to that area's Master Plan.

The environmental priorities of the community have been progressed on a number of fronts with the Shire being an active stakeholder in the Peel Water Initiative which looks at future demand and availability across human needs and environmental requirements. The Shire has also been active in mining and development applications to ensure strong protection measures are in place for the escarpment Northern Jarrah Forest as well as protection of the Banksia bushlands on the coastal plain. The Shire has approached this through education, negotiation and enforcement on occasion as a last resort.



The Shire continues to look to work with the community to help it achieve goals, whether through assistance with grants, working with specific groups or holding events that celebrate participation by the community. Supporting our Volunteer Bush Fire Brigades and the important work they do in protecting the community from Bush Fire has meant planning an upgrade for the Preston Beach facility as well as working with the brigades on training and a development of a new local law, which will come into place in 2023/24.

A highlight for the Cemetery in 22/23 was the new digital cemetery platform which allows users to locate grave site online and create a record of their loved one's life in photos and storyline, which can be found on the Shire's website.

The Buller Road Tip achieved final closure of the septage area and construction of more elements of the transfer station. This will help the Shire meet its targets for recycling and is part of its overall plan to close the landfill site one day.

The organisation's aim is always to provide good value for money to the ratepayers and a professional, caring customer service across all of the service areas, be it the library, aquatic and recreation centre or visitor centre. The works teams continue to maintain parks and grounds, buildings and infrastructure and carry out the projects that renew roads, parks and buildings, so that the Shire's assets are kept in a good condition. All of this is done while keeping an eye on ensuring we remain financially sustainable and live within our means.

With one of Australia's strong net migration to Waroona occurring the future looks bright for the Shire. I have involved myself in discussions with a number of companies seeking to invest in the Shire and grow its economic activity. Some of these discussions have been about the renewable energy sector and the Shire has positioned itself to support and encourage this sort of economic activity, while still protecting high value agricultural land.

All in all 2022/23 marked a period with delivery of projects in mind, but also a time of continued quality service delivery to the community, through Council's leadership and the hard work of the Shire organisation, to whom I am grateful.

Mark Goodlet
Chief Executive Officer





About the Annual Report

The Annual Report is the final component of the Shire's Integrated Planning & Reporting Framework and is a mechanism of communicating with the community and key stakeholders in a transparent and accountable way.

Integrated Planning & Reporting Framework

Strategic Community Plan	Community vision, strategic direction, long and medium-term priorities and resourcing implications with a horizon of 10 years.
Corporate Business Plan	Four-year delivery program, aligned to the Strategic Community Plan.
Annual Budget	Financial plan for the current year.

Informing Strategies

Long Term Financial Plan	10-year financial plan.
Asset Management Strategy	Approach to managing assets to deliver chosen service levels.
Workforce Plan	Shaping the workforce to deliver organisational objectives now and in the future.
Place & Area Specific Plans	Any other informing strategies.

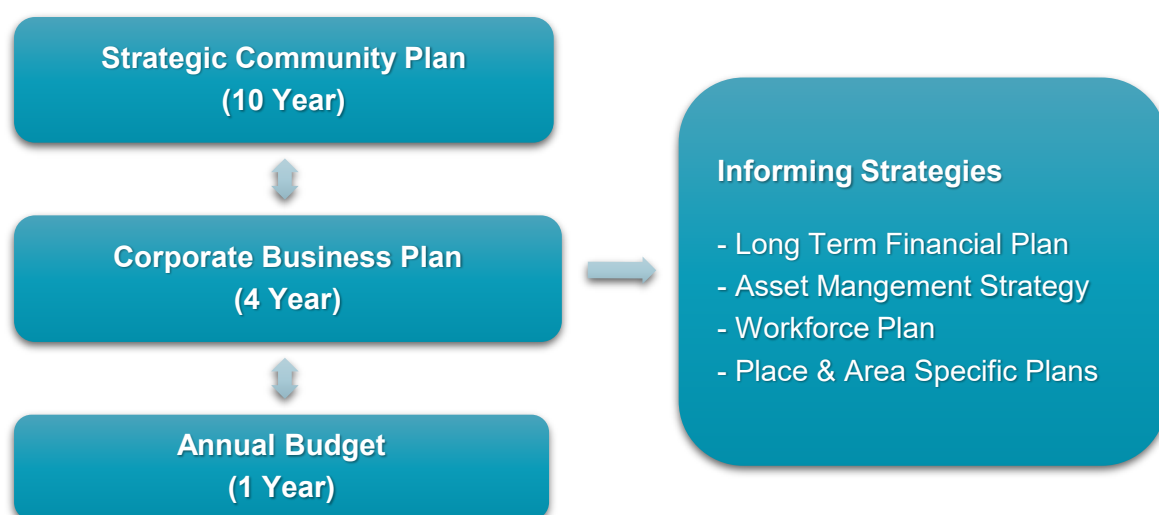


Figure 1: Elements of the Integrated Planning & Reporting Framework. Source: Department of Local Government, Sport & Cultural Industries.

Our Shire

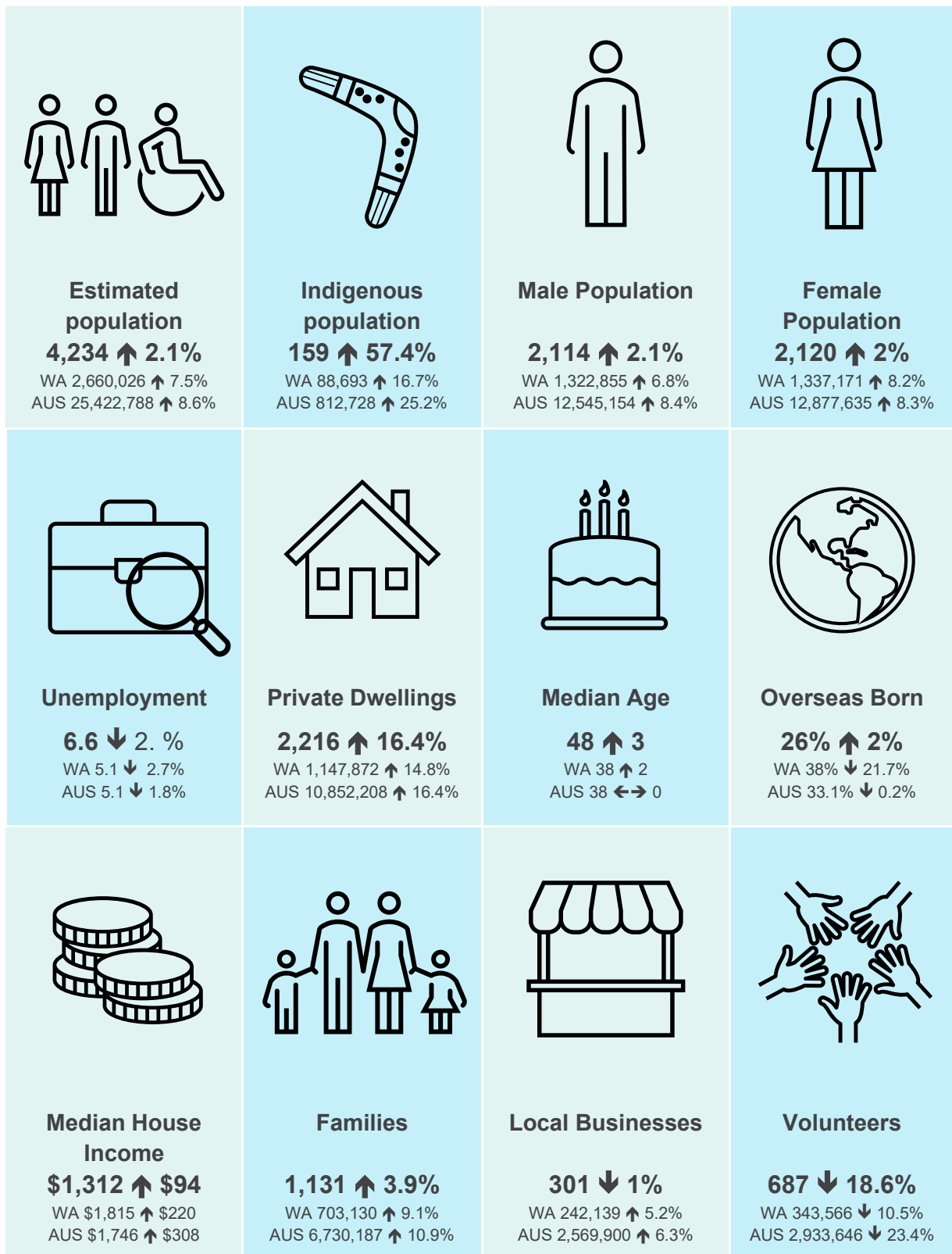


Figure 2: Shire of Waroona Statistics. Source: Australian Bureau of Statistics: 2021 Census; and Counts of Australian Business, including Entries and Exits, June 2018 – June 2022.

Our Council



Cr Mike Walmsley
Shire President

Male | Speaks English | Born in Australia |
Aged 55-64 years



Cr Naomi Purcell
Deputy Shire President

Female | Speaks English | Born in Australia |
Aged 45-54 years



Cr John Mason

Male | Speaks English | Born in
Australia | Aged 55-64 years



Cr Karen Odorisio

Female | Speaks English & Italian |
Born in Australia | Aged 55-64 years



Cr Dion Pisconeri

Male | Speaks English | Born in
Australia | Aged 35 – 44 years



Cr Laurie Snell

Female | Speaks English | Born in USA |
Aged over 64 years



Cr Vince Vitale

Male | Speaks English & Italian |
Born in Australia | Aged 55-64 years

Roles and Responsibilities

Council

The role of the Council is prescribed in section 2.7 of the *Local Government Act 1995* (Act) and includes:

- **Governing the Shire's affairs** – This role encompasses strategic planning mechanisms to ensure the continued sustainability of the Shire.
- **Performance of the Shire's functions** – Council has ultimate responsibility for the performance of the Shire's functions and can exercise this responsibility through the development of appropriate delegations, making a determination on the provision of services and facilities, and regular reporting against objectives.
- **Overseeing the allocation of the Shire's finances and resources** - Council exercises this role by overseeing and adopting the Shire's Long-Term Financial Plan, Annual Budget, Workforce Plan and Asset Management Strategy.
- **Determining the Shire's policies** – Council adopts and reviews policies that act as guiding principles for the Shire's administration to achieve the objectives of the Strategic Community Plan, and guide officers in their decision-making processes.

The Waroona Shire Council meets on the fourth Tuesday of each month in the Council Chambers, with all meetings open to the public. All meetings of Council and its committees are conducted in accordance with the *Local Government Act 1995*.

President

Section 2.8 of the Act states that the role of the President is to:

- Preside at meetings in accordance with the Act;
- Provide leadership and guidance to the community in the district;
- Carry out civic / ceremonial duties on behalf of the local government;
- Speak on behalf of the local government;
- Perform such other functions as are given to the President by the Act or any other written law; and
- Liaise with the CEO on the local government's affairs and the performance of its functions.

Councillors

Section 2.10 of the Act states that the role of a Councillor is to:

- Represent the interest of electors, ratepayers and residents of the district;
- Provide leadership and guidance to the community in the district;
- Facilitate communication between the community and the Council;
- Participate in the local government's decision making processes at Council and Committee meetings; and
- Perform such other functions as are given to a Councillor by the Local Government Act or any other written law.

Committees and Working Groups

Under section 5.8 of the Act, Council may establish committees of three or more people to assist Council and to exercise the powers and discharge the duties of the Shire that can be delegated to committees.

To assist Council in performing its role, the Shire has a number of statutory and advisory committees and working groups. Because Council is responsible for such a large number and broad range of activities and functions, committees play an important role in focusing attention and expertise in specific areas.

There are several different types of committees and working groups, each of which serves a particular purpose. There are also committees that make recommendations to Council on specific matters or projects.

Council Committees

Finance and Audit Committee

All Councillors

Alcoa Waroona Sustainability Fund Committee

Cr Walmsley and Cr Purcell

Bushfire Advisory Committee

Cr Walmsley

Local Emergency Management Committee

Cr Walmsley and Emergency Management Committee

Council Advisory Working Groups

Recreation Advisory Working Group

Cr Purcell, Cr Odorisio, Cr Pisconeri, Cr Vitale and 3 community members.

Waroona Visitor Centre Advisory Working Group

Cr Purcell, Cr Pisconeri and Cr Snell

Awards Advisory Working Group

Cr Purcell, Cr Odorisio, Cr Vitale and [Vacant]

External Committees, Associations and Working Groups

Councillors and appointed staff are also members of a number of external committees, associations and working groups (statutory or otherwise) that assist other authorities and groups in performing their functions. To clarify the role and scope of each committee, there are usually a Terms of Reference in place to determine the committee's membership, responsibilities, extent of decision making and reporting requirements.

Alcoa Wagerup Environmental Improvement Plan Stakeholder Reference Group - Director Infrastructure & Development Services (DIDS)

Coast SWaP– Vacant

Coolup Land Conservation District Committee – Cr Snell

Harvey River Restoration Taskforce – Cr Snell

Lake Clifton Heron Progress Association – Vacant

Long Term Residue Management Committee – Cr Walmsley

Peel Harvey Biosecurity Group – Cr Snell

Peel Mosquito Management Group – Cr Snell

Peel Regional Leaders Forum (Peel Alliance) - President (Deputy President proxy) and CEO (non-voting)

Peel Trails Group (Disbanded) - Cr Pisconeri

Peel Trails Committee – Appointment by CEO

Peel Trails Technical Group – Appointment by CEO

Peel Zone – Western Australian Local Government Association – Cr Walmsley and Cr Purcell

Peron Naturaliste Partnership – Cr Walmsley (Cr Mason proxy)

Preston Beach Progress Association – Vacant

Regional Joint Development Assessment Panel - Cr Walmsley and Cr Purcell (Cr Mason and Cr Snell alternatives)

Regional Road (Sub) Group (South West) – Cr Mason (Cr Purcell proxy)

Wagerup Community Consultative Network – Cr Odorisio and Cr Snell

Waroona Historical Society – Cr Odorisio

Waroona Interagency Group – Cr Purcell



Meeting Attendance

Council meetings were held on the fourth Tuesday of each month with the exception of there being no meeting in January, and special council meetings.

Councillor Name*	Ordinary Council Meetings	Special Council Meetings	Annual Electors' Meeting
Cr Mike Walmsley	11	2	1
Cr Naomi Purcell	10	2	1
Cr John Mason	8	1	1
Cr Karen Odorisio	9	2	0
Cr Dion Pisconeri	10	1	1
Cr Laurie Snell	9	2	1
Cr Vince Vitale	10	2	1



Our Staff



Mark Goodlet
Chief Executive Officer

- Strategy
- Elections
- Major Projects
- Council Services
- Business Improvement
- Community Safety Services



Ashleigh Nuttall
Director Corporate & Community Services

- Finance
- Human Resources
- Governance
- Risk Management
- Information Technology
- Customer Service
- Library Services
- Community Development,
- Communications and Marketing
- Recreation Services
- Tourism
- Cemetery



Karen Oborn
Director Infrastructure & Development Services

- Technical Services
- Works & Operations
- Waste Management
- Emergency Services
- Planning Services
- Regulatory Services
- Asset Management Services
- Environmental Management

Employee Annual Salary

The number of Shire employees entitled to an annual salary of \$130,000 or more is set out in bands of \$10,000. The publishing of this information is in accordance with r.19B(2)(a)(b) of the *Local Government (Administration) Regulations 1996*.

Salary Range	2021/22
130,000 – 139,999	0
140,000 – 149,999	0
150,000 – 159,999	2
160,000 – 169,999	0
170,000 – 179,999	0
180,000 – 189,999	1
190,000 – 199,999	0

Remuneration of the Chief Executive Officer

In accordance with regulation 19B(e) of the *Local Government (Administration) Regulations 1996*, the total remuneration provided to the Shire of Waroona's CEO during the 2022/2023 financial year including all benefits was \$215,315.

Service Areas

The Shire of Waroona is responsible for a range of functions, facilities and services including:

- Services to properties and the community;
- Regulatory services;
- General administration; and
- Process of government

Office of the Chief Executive Officer		
Department	Services	
Strategy	<ul style="list-style-type: none"> • Strategy • Master Planning 	<ul style="list-style-type: none"> • Integrated planning and reporting
Elections	<ul style="list-style-type: none"> • Elections 	
Major Projects	<ul style="list-style-type: none"> • Major projects 	
Council Services	<ul style="list-style-type: none"> • Council services 	
Business Improvement	<ul style="list-style-type: none"> • Continuous improvement 	<ul style="list-style-type: none"> • Business management

Corporate & Community Services		
Department	Services	
Finance	<ul style="list-style-type: none"> • Budgeting • Finance / Accounting • Loans / Investments • Grants management 	<ul style="list-style-type: none"> • Rates • Payroll • Asset accounting / management
Human Resources	<ul style="list-style-type: none"> • Human resources management • Recruitment 	<ul style="list-style-type: none"> • Workforce planning • Workplace health and safety

Governance	<ul style="list-style-type: none"> • Policies and procedures • Delegations • Registers 	<ul style="list-style-type: none"> • Audit • Local laws
Risk	<ul style="list-style-type: none"> • Insurance • Risk management 	<ul style="list-style-type: none"> • Business continuity
Information Technology	<ul style="list-style-type: none"> • Information technology • Records • Freedom of information 	<ul style="list-style-type: none"> • Public information disclosure
Customer Service	<ul style="list-style-type: none"> • Customer service • Licensing • Facility bookings 	<ul style="list-style-type: none"> • Marketing / Engagement and media
Library Services	<ul style="list-style-type: none"> • Library services 	
Community Development	<ul style="list-style-type: none"> • Place activation • Community development 	Events
Recreation Services	<ul style="list-style-type: none"> • Recreation services 	Club development
Tourism	<ul style="list-style-type: none"> • Visitor Centre 	Tourism

Infrastructure & Development Services		
Department	Services	
Technical Services	<ul style="list-style-type: none"> • Design and investigation • Asset management • Subdivision and development application referrals 	<ul style="list-style-type: none"> • Project management • Extractive industry • Grants management (assets)
Works & Operations (Maintenance, capital, and operations)	<ul style="list-style-type: none"> • Buildings Maintenance • Parks and gardens 	<ul style="list-style-type: none"> • Roads & Other Infrastructure • Plant and fleet
Waste Management	<ul style="list-style-type: none"> • Collection services 	<ul style="list-style-type: none"> • Disposal services
Community Safety & Emergency Services	<ul style="list-style-type: none"> • Emergency services • Bushfire services 	<ul style="list-style-type: none"> • Closed circuit television • Preston Beach volunteer rangers
Planning Services	<ul style="list-style-type: none"> • Strategic planning • Statutory planning 	<ul style="list-style-type: none"> • Environmental planning • Heritage services
Regulatory Services	<ul style="list-style-type: none"> • Building approvals • Environmental health services 	<ul style="list-style-type: none"> • Ranger services • Preston Beach volunteer rangers
Asset Management Services	<ul style="list-style-type: none"> • Asset Management Programs 	<ul style="list-style-type: none"> • Building Services
Environmental Management	<ul style="list-style-type: none"> • Native Vegetation & Reserves • Biodiversity & Conservation 	<ul style="list-style-type: none"> • Foreshores & Coastal Management • Biosecurity Programs

Vision, Mission & Values

Our Vision

The Shire of Waroona will create a sense of place and identity, embracing creativity, our natural environment, and a strong and diverse economy.

Our Mission

We will be an organisation, with a can-do attitude that strives for service excellence, continued improvement and a commitment to outcomes.

Our Values

Accountable

Excellence

Leadership

Transparent

Respect

Accessible

Innovative

Yours

Focus Areas & Aspirations to 2030



Our Community

To have a connected and involved community that improves our quality of life through developing quality places and implementing quality town planning.

1.1 Create a connected, safe and cohesive community with a strong sense of community pride

1.1.1 Develop an identity for the Shire and the communities it comprises

Local Place Plans

The Shire works closely with all community groups to support the needs and aspirations of residents in Waroona/Hamel, Lake Clifton and Preston Beach. In this way, the communities can become active participants in future planning.

An example of this during 2022/23 has been engagement with groups within Preston Beach to guide beach access improvements that are being funded by the State Government.

Town Entrance Improvements

Options for new town entry signage were considered during 2022/23 but not progressed due to other budgetary priorities.

Interchangeable Event Signage

The Community Precinct that is currently under construction is being investigated as a potential location for an interchangeable sign. This will be further explored in the 23/24 financial year along with a potential funding source.

1.1.2 Pursue a social environment that is accessible and inclusive for all ages and abilities

Accessible and Inclusive Events

Our vision is to create a community where everyone feels a sense of belonging and connection. One way we do this is through running free events and activities that reflect the diverse needs and preferences

of all members of our residents. During this financial year, we introduced a Quiet Zone marquee at our larger events, which provides a comfortable space and noise cancelling headphones for those who may prefer a quieter environment. Additionally, the use of wheelchair-accessible cable ramps at events ensures everyone can join in the festivities without barriers.

Developing a Plan for Funding and Constructing an Accessible Boardwalk in Preston Beach

Officers are actively working with the community to explore alternative opportunities for this funding. The dedicated amount currently offered is being reviewed to align more effectively with the project's resources and outcomes.

Comprehensive Review, Implementation, and Reporting of the Disability Access Inclusion Plan

"Enabling Waroona - Access and Inclusion Plan 2023-2028" was adopted by council in February 2023. Formally known as the Disability Access and Inclusion Plan, this plan has been renamed. Whilst continuing to focus on people with a disability, the Plan's objectives, projects, and actions now broaden to allow all people living or passing through the Shire communities, including those who are limited in their physical ability, to feel welcome and included.

Accessibility entrance to main Shire Administration building

Complete project funding has been confirmed and the project will commence and be completed in the 23/24 year. All aspects of accessibility will be able to be included due to the additional funding that will be received. This will ensure that the Shire's Administrative Building will be able to serve all members of our community.

1.1.3 Grow and develop an age-friendly community

Supporting Act Belong Commit initiatives

Aiming to enhance the quality of life of our older residents, the Shire ensures the services we deliver and facilities we run are age-friendly and inclusive.



Over the past year, the Shire continued to participate in the Act Belong Commit program to facilitate positive health outcomes for everyone in the community, including our aging population. Initiatives such as the Fishability program at Drakesbrook Weir and the Waroona Croquet Club were supported through funding and promotion to ensure our older residents have the opportunity to stay physically healthy and connected to place and community.



1.1.4 Become a youth engaged and supportive community

Youth Week 2023

The Shire is committed to ensuring our young people feel involved and supported in the community. The buzz of Youth Week 2023 was infectious, with three events being enjoyed by toddlers to teens.

The first event saw our younger participants create cupcakes, play mini golf and lawn games, get their faces painted and paint skate decks. Later in the program, mid-week zen vibes flowed at Centennial Park, with yoga, art, and Aboriginal painting and then the week wrapped up with a Disco at the Waroona Recreation and Aquatic Centre. Thanks to

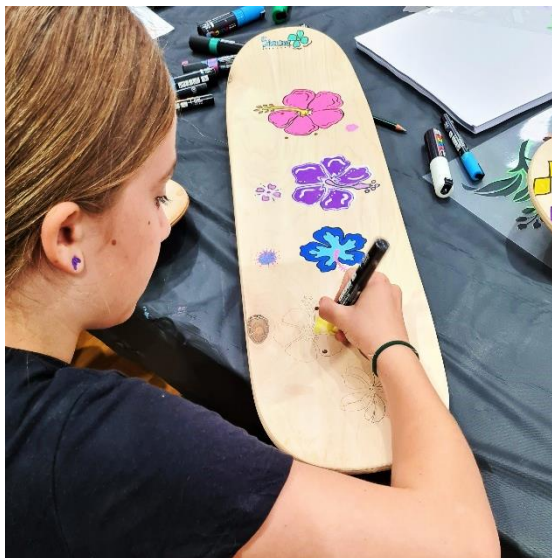
our young partners from Waroona Leos and the Waroona Aboriginal and Torres Strait Islander Corporation for working with us to deliver the fun.

Youth Fusion '22 Program

2022 saw the conclusion of our Youth Fusion Program, after 8 months of youth engagement activities. Aimed at 12 to 17-year-olds living in Waroona and Lake Clifton, the fortnightly events aimed to create a sense of belonging and confidence with accessing service providers.

Information sharing through the Youth Development Network

In addition to holding youth-oriented events, the Shire is an active participant in the Youth Development Network, where meetings are attended every three months to collaborate and network with other local governments on the issues facing youth today.



1.1.5 Develop and facilitate events of a local and regional scale

Community Events Program

The Australia Day Celebrations are held in Waroona each year to celebrate the history, culture, and achievements of Australian people. Our 2023 event had an emphasis on access and inclusion,

featuring cultural cooking demonstrations as well as a beautiful rendition of 'We Are One' in Noongar by local elder Jennifer Turner. The event included plenty of kids and family activities, live entertainment, street parade and an awards and citizenship ceremony.



The Shire held its inaugural Paddling Festival in 2023 at the iconic Drakesbrook Weir. The event was supported by the Australian Sports Commission, and offered friendly races, come-try activities, a cultural dance performance by the Southside Cook Island Dance Troupe.





Halloween Disco a Spooktacular Success

The Halloween Disco is an annual event that just seems to get bigger every each year. Over 120 kids attended the 2022 event for an evening of spooky fun. The costumes were amazing and the dancing was even better. Everyone had a great time including the staff who dress up and add to the fun on the evening. The feedback is always positive as the staff hear kids expressing their parents just how much fun they've had as they leave.

In addition, the Shire supported several local community groups to deliver their annual events that appeal to locals and visitors alike. This included the All Australian Car Day, Preston Beach Golf Club Spring Fete, the Waroona Show, the Lions Christmas Gala, and the Preston Beach Golf Club Movie Night. The Shire also supported WAATSIC with their Strong Spirit Strong Minds Movie Nights, Weekend at Bernie's, the Waroona Lions Club with their monthly Community Markets, and a showing of the Black Cockatoo Crisis at Drakesbrook Wines.



School Holiday Programs greatly supported by Community

The 2022/23 financial year saw the Recreation and Aquatic Centre put on a vast array of school holiday programs and events. All programs were greatly supported by the community and feedback from the community was very positive.



Additionally, in 2022, the Shire was honoured to deliver the Waroona ANZAC Day event for the first time, and support the Lake Clifton and Preston Beach events, in the absence of an RSL Sub-Branch. While the weather was exceptionally wet, it didn't deter community members and veterans from attending the two services at the Waroona War Memorial.



Some of this year’s events included Redz Zoo, Laser Tag, Illustrating Workshop, Day Stayz, Christmas Jar Art, Christmas Kindy Party, Pool Party, Roller Disco, Sci Tech and Head Over Heels Acrobatics. One of the biggest programs that ran was the Party on the Green Mini Golf. Over 100 community members came to play mini-golf and party games across two days.

1.1.6 Ensure the safety of our community

Working together to achieve Community Safety

Lighting and CCTV cameras continued to be used to discourage crime activity within the Shire during 2022/23. Relationships between all community groups, the local police and service providers have been strengthened to ensure all stakeholders worked together to address community safety. Ensuring the Waroona Police and local service providers were a part of our Youth Fusion activities aimed to break down barriers to young people connecting with law enforcement, youth workers and health services.



Bushfire Risk Mitigation Activities

Two important bushfire mitigation activities were completed in 2022/23:

1. A 450m long firebreak was constructed in the reserve between the golf course and Moyanup Heights to enable access for firefighters

behind the houses situated adjacent to the golf course; and

2. A 5km stretch of Preston Beach Road North was widened to increase the width of this strategic firebreak in Yalgorup National Park and enable firefighters more space to defend a fire in this area.

In addition to bushfire prevention works, the Shire was successful in securing funding from the Department of Fire and Emergency Services (DFES) for additional bushfire risk mitigation activities in 2023/24.

New Digital Fire Danger Rating Signs

A new digital fire danger rating sign was installed on Preston Beach Road (jointly funded by the Shire of Waroona and Alcoa). The signs feature four simplified ratings and wirelessly receive bushfire rating data directly from DFES. Funding for a second digital fire danger rating sign was also secured. This sign will be placed on Nanga Brook Road.



Endorsement of Joint Local Emergency Management Arrangements

The Shire of Waroona and Shire of Murray joint Local Emergency Management Arrangements were finalised during 2022/23. Part of these arrangements was the finalisation of a Local Recovery Plan, Local Recovery Resource Manual, Emergency Evacuation Plan, and an Animal Welfare Plan. The final Emergency Management Arrangements have been endorsed by the State Emergency Management Committee.

1.2 Maximise and connect our natural assets to the community

1.2.1 Connect the natural assets, waterways, parks and reserves to the community

Troutfest 2022

While the Public Open Space Strategy is in development, the Shire once again joined with Recfishwest to deliver the annual family friendly Troutfest event. Held on 15 October 2022, locals and visitors were invited to come together to hand release trout into Drakesbrook Weir. A host of other activities were enjoyed by all, including Chas Riegert's casting competition, Fishability's accessible fishing stations, games, and freshwater fishing tips.



1.2.2 Upgrade the amenity of Drakesbrook Weir

Business Plan for the implementation of the Drakesbrook Weir Masterplan

To be completed in conjunction with the Shire Long Term Financial Plan to shore up further grant opportunities and ensure capacity to fund.

Implementation of the Drakesbrook Weir Masterplan

A Playground installer has been engaged and the Shire intends to undertake the civil works component of the present phase of works.

The civil works team will deliver the foreshore development project in the 23/24 year. Works will include an extension of the grassed area, car park renewal, installation of playground and public facilities, CCTV installation, and enhancement of the natural area to link to trails development.



Progressive Implementation of the Drakesbrook Weir Risk Management Plan

Several recommendations from the Drakesbrook Weir Risk Management Plan were address in 2022/23, including:

- Bollards were installed to restrict vehicle access to weir banks via the weir's emergency spillway. Additional bollards are planned for installation in 2023/24 during the weir carpark upgrade project.

- Plans for the installation of a designated kayak/canoe/water vessel launch area has been incorporated into the 2023/24 weir carpark upgrade project.
- Signage around the weir recreation areas which details angling rules and restrictions has been upgraded to in collaboration with the Department of Primary Industries & Regional Development – Fisheries.
- The pontoon was removed from the water in November 2022 for inspection and cleaning. The pontoon was taken to a workshop for sandblasting and received a new protective surface coating. The wooden top deck was removed and replaced with a marine grade fiberglass decking with stainless steel fixings. The deck can now easily be removed for cleaning of bird excrement. This will be carried out as part of the ongoing annual maintenance and inspection program.



- To mitigate the risk of fire damage to the bushland surrounding the Drakesbrook Weir, appropriate signage has been installed indicating that fires are prohibited surrounding the weir.
- A portion of the eastern limestone wall, adjacent to the swimming area suffered from rotation during the year and some erosion at the base of the wall caused a partial collapse. This was repaired in consultation with a structural engineer. Annual inspection for any erosion at the base of both limestone walls will take

be undertaken when weir water levels are at a minimum each year.

1.3 A planning framework that is visionary, supports connectivity and enables participation that ensure quality, diverse and innovative planning outcomes that meet community aspirations

1.3.1 Ensure the Town Planning Scheme and Local Planning Strategy facilitate quality and diverse planning outcomes

Local Planning Strategy

A local planning strategy identifies key issues, constraints, characteristics and opportunities for land use and development. These are set in relation to the community’s development and land use aspirations for the Shire for the next 15 years.

The first round of community consultation was completed in 2022/23 via a one-month web-based survey, and pop-up stalls set up in Waroona and Preston Beach. Members of the community were given the opportunity to identify issues, constraints and preferences for land use and development. Approximately seventy-five submissions were received. The main priorities and themes identified from round submissions were:

- Protect important agricultural land;
- Diversify economic opportunities with a more flexible planning framework;
- Protect and enhance natural assets; and
- Provide more housing options.



Town Planning Scheme

The Shire of Waroona's Town Planning Scheme provides the statutory framework to achieve the aspirations identified in the town planning strategy, for example – zoning, land use permissibility, and development requirements.

The review of the current town planning scheme is underway. Once drafted, it will be considered by the State Government and approved by Council, prior to being advertised for public comment. These steps form part of an extensive approval process prior to the planning scheme coming into effect, including grant of approval by the Western Australian Planning Commission.

1.3.2 Consider new growth areas and prepare District Structure Plans

District Structure Plans will be developed following implementation of the new Local Planning Strategy outcomes.

1.4 Encourage an active and healthy community with an improved quality of life

1.4.1 Promote a mentally and physically healthy lifestyle

Aqua Aerobics Revival Thriving

Aqua aerobics has made a triumphant return to our group fitness schedule, captivating the community's interest. The recently trained aqua aerobics instructor, Jenna, has injected a dynamic and distinct style into the program, receiving a highly positive response. Attendance consistently hovers in the high teens, guaranteeing an enjoyable experience for all participants.

The introduction of a new heat exchanger system, ensuring consistently warmer water, has significantly contributed to sustained high attendance, even during the colder months, surpassing previous winter figures.



Group Fitness Classes more supported than ever

Once again, group fitness classes have emerged as a standout success this year. With an average attendance ranging between 8 to 12 participants per class, these classes have proven to be a cornerstone of service at the Recreation and Aquatic Centre. Despite offering multiple classes simultaneously, these figures underscore a notable achievement.

The inclusion of over 20 new members into our group fitness community is a testament to our success. The effectiveness of our fitness challenges has once more succeeded in engaging newcomers to embark on their fitness journeys at the Centre.



Increase in Gym numbers continues

The gym has experienced a substantial surge in membership by over 200% since introducing 24/7 access two years ago. Accessibility at all hours has led to patrons utilising the facility during late nights and early mornings. Staff at the Centre are pleased with the increased gym utilisation.

and continuously seek opportunities for further enhancements.

Recent acquisitions of a new rowing machine, ski machine, and an assault bike during the 2022/2023 period reinforce the commitment to maintaining high-quality offerings at the gym. Upgrades to treadmills and exercise bikes have also been made, ensuring a contemporary and up-to-date fitness experience.



1.4.2 Support local community, sporting and recreational groups and initiatives

A Waroona Club Development Program that supports sport and recreation clubs

The restructuring of the Recreation Advisory Committee to the newly formed Recreation Advisory Working Group was completed in the 2022/23 financial year. The intention is to gain more input from local sporting clubs on a regular basis to discuss all matters sport and recreation. Following the formation of this group, further work can be done to implement a program that will enable clubs to be more sustainable.

Alcoa Waroona Micro Grants Fund

Along with supporting our local groups and non-profit organisations with corporate, State and Federal grant opportunities, the Shire runs its own grant program. The Alcoa Waroona Micro Grants Fund is a partnership between Alcoa and the Shire, and in 2022/23, awarded \$30,000 to 16

local groups to fund events, programs, and new equipment.



Community Sponsorship Fund for local state, national or international representatives

In accordance with policy 'GP005 - Donations, Sponsorships and Waivers' Sponsorships are awarded to individuals or groups residing within the Shire to assist with expenses associated with selection in state, national or international representation. The total budget pool is determined through the annual budget process each year as adopted by Council.

Waroona Sport and Recreation Precinct Masterplan

A single site co-location investigation has been completed and provided to the Sport and Recreation Advisory Group with a recommendation not to proceed with a single site option at the Recreation Centre location. Further alternatives for a site or dual site options will be explored in 2023/24.

1.4.3 Actively take opportunities to enhance public health

Implementation of priority actions from the Public Health Plan

The Safe Water Program for health premises not on scheme water has continued in 2022/23, as well as monthly water testing. Food premise kitchen inspections were completed again during the year with the majority of premises passing health standards.

A year in the Waroona Public Library

The past year at the Library has been a hive of activity with a myriad of engaging events. Coral's Crafty Knitting Group and Book Club continued to thrive, maintaining their bustling participation. Notably, the library organised a special event for NAIDOC Week, featuring an enthralling story time and craft session that drew an attendance of twelve children and nine adults.



In line with a commitment to enhancing resources, the Junior Section saw a significant update with the acquisition of new puzzles and books, while the Adult Section welcomed numerous fresh titles.

September 2022 marked a significant milestone as the library building reached its 30th anniversary, commemorated with a joyous luncheon and a grand birthday cake.



Acclaimed author Sally Gare graced the library with her presence, delivering an absorbing talk on her book "Outback Teacher," attracting a commendable turnout and garnering great interest.



A moment of pride arrived when the Waroona library was selected to participate in the Interactive Children's Space Showcase Presentation, highlighting our junior section upgrades in a dedicated booklet.

May 2023 ushered in statewide changes in inter-library loan procedures, marking the end of the classic freight system. The South West Library Consortia introduced an innovative plan for two Hubs: Waroona to Bunbury, and Busselton and beyond, facilitating hand-delivery of books by our library staff between the libraries.

Joining the annual National Simultaneous Storytime organised by the Australian Library and Information Association (ALIA), the Library chose "The Speedy Sloth" by Rebecca Young as this year's featured picture book.

State Librarian Catherine Clark and Acting Director Steve McQuade, toured three libraries, including the Waroona Library, along with Augusta-Margaret River Library and Donnybrook-Balingup Library, reinforcing the library's importance in the regional landscape.

The library remained a focal point for the community, hosting regular storytime sessions with groups from St Joseph's Primary School and the Waroona Playgroup. Furthermore, the library staff actively engaged in the annual Book Week event at Waroona District High School, underscoring the library's commitment to promoting literacy and community involvement.

Waroona Swim School

The Waroona Swim School had its largest number of enrolments in over 10 years this financial year. This was largely due to the recreation centre's first 4-term program in just as many years. With warmer water temperatures due to the pool's new heat exchanger system, the lessons can now be offered all year round. It is great to see the Shire community supporting such a beneficial program and provides centre staff much pride in knowing they are helping to ensure children are safer in water.

1.4.4 Foster and value our volunteers

Thank-a-Volunteer Breakfast Events

The Shire has a higher rate of volunteerism than the rest of the State and this is commemorated through two recognition events each year. Shire Councillors and staff cooked and served breakfast to our hard-working volunteers and their families at Thank-a-Volunteer Breakfast events in Preston Beach and Waroona during December.



Emergency Services Recognition and Thank You Dinner

The Emergency Services Recognition and Thank You Dinner was held during National Volunteer Week in May 2023 to recognise the tireless commitment of emergency service volunteers who donate their time and efforts to saving lives and protecting the local community.



1.4.5 Support and enhance health services in Waroona

Waroona Interagency Group

The Waroona Interagency Group is a forum for agencies who deliver community services within the Shire to share knowledge and work collaboratively to address issues around community wellbeing and safety. The Shire facilitates and hosts this forum every three months with the May 2023 meeting being the first face to face meeting since COVID-19.

Additionally, the Shire attended regular meetings with key stakeholders and other local governments to address health matters. These included the PaRK Collaborative, which works to set a foundation for positive change in suicide prevention on a local level and the Local Health and Wellbeing Group.



1.5 Value, protect and celebrate our rich history and culture

1.5.1 Pursue actions to preserve areas and materials of historical significance

Waroona Historical Society

The Shire of Waroona remains dedicated to the preservation of local heritage by offering continued support to the Waroona Historical Society. This enduring commitment involves an annual donation and ongoing maintenance of the Old Road Board building, a cherished space utilised by the society. This partnership stands as a testament to the Shire's unwavering commitment to safeguarding and nurturing the town's historical legacy.

Local Heritage Survey

The review of the Shire's 2001 Heritage Inventory was completed with the assistance of funding from the State government. The 2022 Local heritage Survey was produced and is an up-to-date record of significant buildings and facilities within the Shire.

1.5.2 Foster arts and culture throughout the Shire

Supporting Local Creatives



The Waroona Visitor Centre is a hub supporting over 50 local and regional artists, creatives, photographers, primary producers, and makers each year. More than 60% of the \$62,000 in sales was from the sale of bespoke local and regional product, representing an increase of \$7,000 from the previous financial year.

Makers' Days were held regularly in the Centre, with volunteering local creatives demonstrating their knowledge and skills to the public.

Overseen by the Waroona Visitor Centre, the yarn-bombing initiative was started in 2015 to brighten the northern tourist bay. This fun and creative project has seen increased visitation and sales of local craft and produce in the Centre's gallery.

In addition, the Shire coordinated regional creative collaboratives such as the Peel Open Studios and the Origins Exhibition to provide opportunities for local artists.

Moorial's 2022/23

Since arriving on the scene around 2017, Waroona's cow, Mooriel, has become a fixture on the verge of the Visitor Centre. Much-loved by locals and travellers for her fun, changing outfits, Mooriel is often a talking point and brand ambassador for the town. Changing around every four weeks, Mooriel has in the past year been dressed as Carmen Mooranda, Jessie from Toy Story, been bright and colourful for Christmas, and has supported our police force as Constable Cow, just to name a few.



1.5.3 Acknowledge and celebrate the diversity in our community and support activities in recognition of national campaigns and initiatives.

NAIDOC Week 2022

The Shire supported the Waroona Aboriginal and Torres Strait Islander Corporation (WAATSIC) to celebrate the local Bindjareb Noongar people’s culture, achievements, and contributions to our community during NAIDOC Week 2022. A range of activities including a flag raising ceremony, Noongar storytelling, doll

making, and Friday night footy were all well attended.



Our Economy

To create a diverse economy that supports opportunity, education and employment.

2.1 Develop an economy that is focused on growth, knowledge and innovation, and infrastructure, and protects prime agricultural land

2.1.1 Maximise the inherent economic opportunities in the Murray Waroona functional economic region

Regional Economic Development

The Shire’s Chief Executive Officer met with local member Hon. Robyn Clarke MLA in February and March 2023 to discuss economic development opportunities. Regular discussions were held regarding grant opportunities at Preston Beach.

Agency meetings held during 22/23 included the Peel Economic Development Network Meeting, and the Red Grant Event held in March 2023, Department of Water & Environmental Regulation (DWER) Climate Adaption Strategy Workshop in April 2023. The CEO also met with renewable energy sector investors to discuss renewable energy opportunities within the Shire.



2.1.2 Enhance the agricultural industry in Waroona as a dominant economic sector

Preparation and Promotion of business cases for key industries to attract private investment.

The Shire has collaborated with the Department of Biodiversity, Conservation, and Attractions (DBCAs) to develop a comprehensive masterplan for the Waroona Dam camping ground area, reflecting our commitment to enhancing recreational facilities.

In partnership with political stakeholders and DBCA, the Shire has been actively exploring economic development opportunities for Preston Beach. This collaborative effort aims to foster sustainable growth and prosperity in our community.

Ongoing discussions with neighboring Shires are taking place to identify and pursue tourism and economic development opportunities. Through these relationships, we seek to create a thriving regional network that benefits all communities involved.



Our commitment to environmental sustainability is evident in our support for the renewable energy sector and low-carbon economic development activities. We are actively engaged in exploring Shire reserve offset planning opportunities, aligning our efforts with environmentally conscious practices for the benefit of both our community and the broader region.

Permanent accommodation development for seasonal agricultural workers

Shire of Waroona has been in close communication with the Peel Development Commission to explore opportunities for workers' accommodation. Additionally, productive discussions have taken place with neighboring Shires to thoroughly understand the range of options available for workers' accommodation within our region.

In a proactive approach, the Shire has actively collaborated with local businesses, fostering a partnership to support and

facilitate their exploration of providing workers' accommodation. This initiative reflects our commitment to addressing the accommodation needs of the workforce, contributing to the overall economic development and well-being of our community.

2.2 Develop a locally supported resilient, stable and innovative business community that embraces creativity, resourcefulness and originality

2.2.1 Support local businesses, Waroona Business Support Group and initiatives

Business After-Hours Event

Why do business in concrete jungles when you could be networking amidst the towering trees?



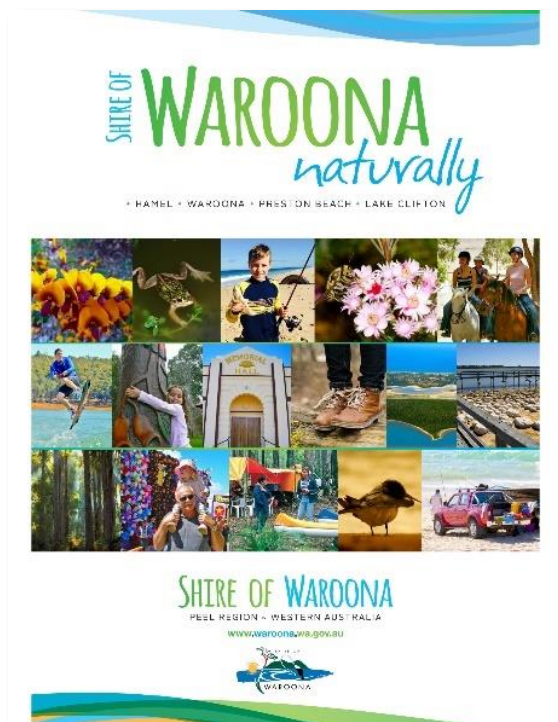
The Shire partnered with the Peel Chamber of Commerce & Industry and Waroona Business Support Group to hold a Business After Dark event in October 2022. Guests from local and Peel-based businesses enjoyed a stroll through the enchanting grounds of Lake Navarino Holiday Park before sampling local delights including Drakesbrook Fine Wines and eats from Waroona Hotel, Hairy Lentil and Pinjarra Bakery. Shire President Mike Walmsley shared some of Council's plans for shaping the Shire's future, while Waroona Business Support Group President Bronwyn Chompff-Gliddon

invited business owners on a customer service journey.

Small Business Friendly Local Government Initiative

The Shire is proud to be a Small Business Friendly local government. During the year, we implemented a variety of initiatives that demonstrated our commitment to actively supporting our small businesses, including reducing the red tape associated with Shire dealings and making on-time payments to our valued local suppliers.

Additionally, the Shire works with local tourism businesses through ongoing advertising and features in various publications including Hello Perth, Mandurah & Peel Visitor Guide, Guide to WA, and The Wanderer, as well as distribution of the Waroona tourism brochure at Perth Airport Terminal 1, collaborative television advertising on WIN, and local features in the Drakesbrook Despatch.



2.3 Create a vibrant, inviting and thriving town centre and maximise Waroona’s natural assets, culture and heritage as drivers for tourism

2.3.1 Encourage community and business initiatives to refresh the appearance of the town centre

Implementation of the Waroona Revitalisation Strategy and Masterplan

The Community Precinct construction began in February 2023 and was well underway by July.

A business case for the Waroona Revitalisation Strategy has been prepared with a three-tranche approach for high, medium and low priority projects. This will be used to support grant opportunities.

Funding application for Community Precinct Phase 2 lodged. This will support a major upgrade to the Irrigation Office and add a café at the rear of this facility, to enhance the Precinct user experience.



Executing the Townscape Facade Grant Initiative

2022/23 saw the development of Local Planning Policy 13 - Waroona Town Centre Development Requirements. This policy provides a set of development requirements for commercially zoned land to ensure that redevelopment or new development achieves a high standard and enhances visual quality along the town’s primary streets.

Streetscape Improvement Plans for South Western Highway, Waroona Town Centre

Our officers have crafted a preliminary Streetscape Improvement plan, which is currently undergoing a thorough review by a consultant. This examination ensures alignment with the overarching Waroona Town Centre Revitalisation Strategy, reflecting our commitment to enhancing the aesthetics and functionality of our community spaces.

Local Planning Policy guides the design of development within Waroona Town Centre



In late 2022, the Local Government introduced the Waroona Town Centre Development Requirements Local Planning Policy, specifically designed for the commercial-zoned land in the heart of Waroona. This policy is aimed at guiding new developments in the town centre to ensure they align with the community's vision.

For any new development on commercial-zoned land in the Waroona Town Centre, strict adherence to the policy is required. The policy encompasses various aspects, and developers are expected to meet all its requirements. The primary objectives of this policy revolve around creating an appealing and functional built environment that contributes to the overall charm and functionality of the town centre.

2.3.2 Develop key sectors of the tourism economy where Waroona has a competitive advantage

The Shire will be developing a Destination Management Plan that capitalises on the priorities and directions of Federal and State Governments to maximise the opportunities this brings.

The creation of recreational facilities as tourism destinations remains a priority. These include the Waroona Community Precinct, Drakesbrook Weir and the Lakes Trail project.

2.3.3 Develop new trails and enhance and promote existing trails

Shire of Waroona Trails Planning underway

The conceptual planning phase for the Lakes Trail is now in progress with the alignment of the section of the trail through part of State Forest yet to be determined. We are pleased to announce that we have secured Stage 5 grant funding totalling \$25,000 to support this phase of the project. This funding will be utilised for various purposes, including environmental and heritage assessments of the preferred trail corridor. The outcomes of these assessments will play a crucial role in finalising the exact location of the trail, ensuring it aligns seamlessly with both environmental considerations and historical significance.



Furthermore, we're delighted to confirm the approval of \$1.3 million in grant funding for the Waroona - Weir trail. This financial support will be instrumental in bringing the trail project to fruition, creating a valuable asset for residents and visitors alike.

Our Environment

To continually care for, protect and enhance our environment for the generations to come.

3.1 Protect and enhance our existing natural assets, waterways, bushland and biodiversity

3.1.1 Collaborate with local environmental community organisations and volunteers

The Shire collaborates with the Peel Harvey Catchment Council, Peel Biosecurity Group, and related organisations to support ongoing initiatives and activities.

Shire participation in Harvey River Restoration Taskforce workshops

The Parks and Gardens team from the Shire actively participated in a community event with the Harvey River Restoration Taskforce along the Harvey River in March/April 2023. Furthermore, the Shire has supported the collection and transportation of fish hotels, which are currently awaiting fabrication.

Engagement in Peron Naturalist Partnership Initiatives and Related Activities

The Shire is a member of the Peron naturalist Partnership and participates in projects and meetings on an ongoing basis.

Assisting Non-Profit Organisations in Conducting Routine Litter Cleanup Initiatives

St. Joseph's Primary School in Waroona approached the Shire with a request for permission and in-kind support for a Keep Australia Beautiful Day collection around the Town Oval. The Shire provided in-kind support by overseeing the collection and proper disposal of litter for this community initiative

Maintaining Assistance for Waroona Landcare

Support for Waroona Landcare is ongoing and consistent with previous years. Administration support is provided by way of Human Resource management and accounting support. A User Agreement in relation to the Sheds and plant and equipment laydown areas, situated at the Environmental Centre, was signed in April 2023. The Peel Harvey Biosecurity Group and Harvey River Restoration Taskforce are benefiting from the use of this additional storage space.

Supporting local Landcare groups through subsidy of the Environmental Centre in Waroona

An application for transfer of the Vesting (Management) Order over the former Department of Primary Industries and Regional Development (operating as the Department of Agriculture & Food) premises at 120 South Western Highway progressed during 2022/23. Once finalised, this premises will operate as a sustainable 'Environmental Centre' under the care control and management of Shire of Waroona and leased to local Landcare groups.

Driving the Refurbishment of the Environmental Centre building

Arrangement for use of the sheds by the environmental not-for-profit groups has been put in place. A condition assessment of the facility has been completed and internal layout with disability compliant design incorporated.

3.1.2 Develop future plans and strategies to protect and enhance Preston Beach and the Yalgorup National Park

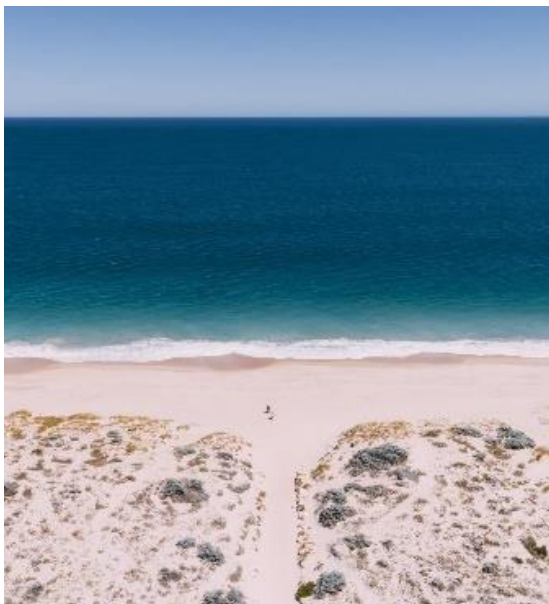
Preston Beach Volunteer Rangers

In an effort to enhance the effectiveness of the Preston Beach Volunteer Rangers, we equipped them with essential tools, including a drone, long-range binoculars, a high-beam torch, and a new dash cam. Additionally, new signage at beach access tracks was installed, providing improved information for beach-goers. A new informational flyer on shark and blowfish warnings was also prepared for the Volunteer Rangers to distribute.

Throughout the year, our staff maintained regular communication with volunteer rangers Noel and Barry, addressing concerns and conducting site visits to ensure the ongoing success of their important work.

Preston Beach Foreshore Management Plan

Continuous dune brushing efforts were conducted, and the upcoming 23/24 budget includes provisions for installing gates to manage access. Furthermore, a management study has been conducted to enhance overall effectiveness.



3.2 Proactively manage resources and practice sustainability through responsible management of water, energy, fire control, and waste

3.2.1 Secure water resources to ensure water sustainability for agricultural, economic and recreational needs

Creating a Pre-feasibility Study for Future Water Security in the Peel Region

The successful conclusion of the Peel Alliance Water Initiative marks a significant milestone. This comprehensive report evaluates the present and anticipated water requirements for the Peel Region, encompassing environmental, industrial, and domestic needs. The report underscores the importance of pioneering solutions, especially for future industrial water use. Serving as a strategic guide, this document is instrumental in shaping upcoming decisions regarding water utilization in the Peel Region.

3.2.2 Secure energy resources to ensure energy sustainability for community needs

The Shire's Asset Management Strategy list of deliverable actions includes the installation of solar panels to be progressively installed across Shire assets.

This is included in the newly adopted Asset Management Strategy plan for buildings and facilities. When scheduled roof works commence, installation of solar panels will be considered in the renewal works.

3.2.3 Responsibly manage Council and community water and energy use

In 2022/23, the Shire investigated the feasibility of using hybrid vehicles, however the technology is not currently suitable for our fleet of vehicles. This is due in part to the fact that the sourcing of rare earth minerals used in the manufacturing of hybrid vehicles is currently not viewed as environmentally sustainable as they are sourced by clearing native forests and threatened ecological communities.

3.2.4 Improve waste management practices through diversion, reuse and recycling

The Shire team implements the actions and goals in the Waste Management Plan as part of the annual works program.

The waste transfer station construction is nearing completion. The recycled item shop will be developed next.

Waste Management Plan endorsed by Department of Water and Environmental Regulation

In accordance with the Shire's endorsed Waste Plan, Local Governments are required to develop a Waste Management Plan and Risk Plan outlining its current services, future services, and risk assessment. The Shire of Waroona's Waste Management Plan is in a draft format to be presented to council in the December 2023 for official endorsement in June 2024.

Buller Road Refuse Site

Transfer Station Upgrades

The Shire continues to work towards various improvements to the Buller Road Waste Facility. During the 2022/23 financial year the focus was on the development of the waste bund which will allow residential domestic waste facility users to drop off waste in a visually accessible location and remove those facility users from the active landfill face.



The waste will be mechanically transferred from the waste bund to the landfill site on an as required basis by the Shire's landfill contractor. Additionally, it allows the Shire to prepare the site as a community transfer station for when the landfill site reaches capacity.

The waste bund requires a Department of Water and Environmental Regulation (DWER) licence amendment to use which is currently in the process of being assessed by DWER.

Groundwater Monitoring

In accordance with Section 3.2 of the Shire's Department of Water and Environmental Regulation (DWER) Licence, number L6756/1996/11, Groundwater monitoring occurs twice per year.

Regular Biannual Groundwater Monitoring Events (GMEs) must persist to assess potential adverse impacts on the underlying aquifer resulting from the licensed landfill facility's operation.

In addition to regular GMEs, sampling for traces of Per- and Polyfluoroalkyl Substances (PFAS) commenced in line with DWER groundwater sampling requirements.

Site Upgrades

Residents can now conveniently pay refuse disposal charges using EFTPOS at the Buller Road Disposal site gatehouse. This upgraded payment option not only has the potential to enhance income but also contributes to an overall improvement in the service quality at the facility.

In addition, CCTV has been installed at the gatehouse, providing valuable assistance to the Shire in recording crucial information related to potential illegal dumping. This measure also helps minimise the risk of damage to Shire-owned machinery on-site.

Machinery Upgrades

In the 2022/2023 reporting year, the Shire initiated two Requests for Quotes for the refurbishment of the landfill compactor and landfill loader.

While the landfill loader underwent successful servicing and refurbishment, the refurbishment and upgrades for the landfill compactor will be deferred to the 2023/2024 financial year due to constraints related to parts and contractor availability.

Our Built Assets

To build and effectively manage our assets to continually improve our standard of living.

4.1 Public spaces and infrastructure are accessible and appropriate for our community, and meet the purpose and needs of multiple users

4.1.1 Plan public open spaces and community facilities for current and future generations

Long-Term Community Asset Strategy Development and Implementation

The Shire of Waroona is responsible for providing a number of community-focused services. In doing so, the Shire must ensure that its infrastructure assets and community facilities are maintained in accordance with well-developed asset management programs and strategic forward plans to enable these services to meet community needs.

The Asset Management Strategy, which has been prepared in accordance with the Shire of Waroona's Strategic Community Plan, informs the asset management plans, developed for each major Asset class, including all community facilities:

- Buildings & Facilities Asset Management Plan
- Roads & Bridges Asset Management Plan
- Footpaths, Cycleways & Trails Asset Management Plan

- Drainage Asset Management Plan
- Parks, Streetscape & Other Infrastructure Asset Management Plan
- Plant, Furniture & Equipment Asset Management Plan
- Land, Reserves, Native Vegetation & Foreshore Asset Management Plan

An updated Asset Management Strategy was adopted by Council in April 2023.

Establishment of subsequent asset management plans will begin in 2023/24.

Develop concept and design plans for the Waroona Community Precinct

The construction contract has been awarded and construction is underway. Concepts for the Big Shed and the Irrigation Offices are complete. Funding for Irrigation Offices has been sought.



The Precinct opening is scheduled for December 2023.

Drakesbrook Cemetery Masterplan Reassessment and Long-Term Planning Development

The completion of the Drakesbrook Cemetery Masterplan, inclusive of a long-term cemetery plan, is anticipated in 2024. Following upgrades to the carpark and the ground truthing process for the environmental survey:

- Carpark improvements have been successfully implemented.
- A comprehensive flora and fauna survey was conducted during the spring season.
- A site visit for verifying the accuracy of the environmental report is scheduled for 2024.

4.2 Manage assets in a consistent and sustainable manner

4.2.1 Plan and effect appropriate maintenance, renewal, replacement and disposal of assets

We are pleased to announce the successful completion of a sustainable and funded Plant Replacement Program, which is currently in continuous implementation.

Library Roof Replacement

Works to replace the library roof have been scheduled for the 2023/24 operational year.

Waroona Recreation & Aquatic Centre Pool Concourse Redevelopment

The Waroona pool concourse was resurfaced in January of 2023 with a non-slip coating to ensure the pool surrounds are safe for pool users. Investigations will be conducted in the 2023/24 financial year to determine the best outcome for the redevelopment of the concourse.



Footpaths Renewals and Upgrades

We are pleased to report the successful completion of an ongoing annual footpaths upgrade and renewal program, consistently implemented through our operations works schedules. This schedule is set to continue into the operational year 2023/24, ensuring continued improvements to our community's footpaths.

Lake Clifton Multipurpose Outdoor Court Resurfacing Project

The Lake Clifton multipurpose outdoor court is being considered as part of master planning for the Tuart Grove Reserve during 2023/24.

4.3 Suitable housing and transport infrastructure to meet the needs of our diverse community

4.3.1 Develop and promote diverse and affordable housing and accommodation

Development of a Land Rationalisation Strategy for Council Reserves, Owned Land, and Property

An assessment of all local government land within the Shire has been documented including freehold land and reserves. This will form the basis for examining future use options.

The Shire is examining offset planting and carbon credit opportunities for the suitable reserves within the Shire under its control. This may serve the dual aims of providing increased habitat as well as achieving carbon reduction.

4.3.2 Develop and promote an efficient, safe and connected local and regional transport network

Design and Consultation Process for Local Area Traffic Management on Mitchell Road, Preston Beach

Stage one of the Traffic management project for Mitchell Road, Preston Beach, was completed during 2022/23. Stage two of the project to improve road safety, extends from the Preston Beach corner store to the beach car park, at the end of Mitchell Road. This work is scheduled for 2023/24.

Advocating for the Establishment of a Road Train Assembly and Breakdown Area

The freight study, business case and advocacy position for a road train assembly and breakdown area have been completed in 2022/23. Once stakeholder endorsement has been formalised, project funding will be sought for the upgrade of Johnston Road, Lake Clifton.

Regional Road Group Projects

Coronation Road

The Shire undertook a reconstruction of an 800-metre section of Coronation Road, near Coles Road intersection which included realignment of the sealed bend and widening to 7.2m seal width. Works also included the upgrade of the Fawcett Road and Coronation Road intersection to a heavy-vehicle standard asphalt surface. Due to the requirement for a rail spotter for the required repairs to a patch near the McNeill Road and Coronation Road intersection, the completion of this work has been deferred to 23/24.



Johnston Road

A 3-kilometre section of Johnston Road, within the Shire of Waroona was reconstructed and widened to a 7.2m seal width. The reconstruction is part of the 5-year program for Regional Road Group. The finale stage will be completed in financial year 2023/24.



Somers Road

A 1.5-kilometre section of Somers Road was reconstructed to a 7.2m seal width. The reconstruction included the upgrade of drainage road crossings. The road was widened on the eastern side only to avoid



contact and disturbance to fixed Water Corporation assets.



Our Leadership

To embed strong leadership through good governance, effective communication and ensuring value for money

5.1 A sustainable future through embracing change, applying technological advancement and pursuing efficiencies

5.1.1 Establish a strong corporate governance framework to ensure high standards of integrity, ethics and accountability, and pursue professional development opportunities

Councillors - Compulsory Training Completion and Knowledge Building

In accordance with legislative compliance, all compulsory elected member training modules were completed within 12 months of their October 2021 election.

In addition to the completed training, Cr Walmsley, Cr Purcell and Cr Pisconeri attended the Western Australia Local Government Association (WALGA) Local Government Convention held in Perth 3 - 4 October 2022. This annual forum encourages networking and information sharing as well as explores the ever-changing landscape of Local Government and how the sector can embrace change

and create benefits for their respective communities.

Comprehensive Review of local Laws Due for Revision

Three Shire of Waroona Local Laws were reviewed / introduced during this reporting period:

- The Health Amendment Local Law 2023, made to correct minor errors identified in the principal Health Local Law 2021, was gazetted on 21 March 2023.
- The new Cat Local Law 2023, introduced to encourage responsible cat ownership and to provide for the effective management of cats within the Shire, was gazetted on 9 June 2023; and
- The Dog Local Law 2023, which provides for the effective management and control of dogs within the Shire, was reviewed and adopted by Council in June 2023.

During the 22/23 reporting period, council also resolved to commence the

review/local law-making process for the following:

- Bush Fire Brigades Local Law
- Pest Plant Local Law; and
- Local Government Property & Public Places Local Law.

Towards Waroona 2030 – Corporate Business Plan 2022-2027

Council adopted the 2022-2027 Corporate Business Plan at the August 2022 ordinary council meeting.



The Corporate Business Plan is responsible for activating the strategic direction of the Shire as articulated within the Strategic Community Plan, into specific priorities and actions at an operational level, to inform the annual budget. The Plan also draws together actions contained within the Long-Term Financial Plan, Asset Management Plans and other informing strategies.

The Corporate Business Plan maps the Shire's key priorities, projects, service delivery and actions over four years of the strategic Community Plan 10-year planning period.

It is developed on a four-yearly cycle and reviewed annually to re-prioritise projects and services and introduce new projects.

Governance Reviews

Ensuring effective governance is a top priority for the Shire, fostering community trust in the Council and its services. It plays a crucial role in maintaining compliance with legislative requirements and provides assurance that our organization operates efficiently and sustainably.

This year, a comprehensive review of the governance framework was undertaken, leading to amendments in local laws, policies, and delegations. These essential documents are readily available for public access on the Shire's website and can also be obtained at the Shire Administration Office.

Governance Registers

In accordance with the *Local Government Act 1995*, the Shire maintains and publishes the following updated registers on its website; Elected Members Professional Development and Training register, Complaints register, Delegations register, Returns register, Disclosure of Interest Registers, Electoral gifts register, Gifts and Travel register, and Tender register.

Annual Compliance Return

The *Local Government (Audit) Regulations 1996* require the Shire to undertake an annual audit of statutory compliance and submit a Compliance Audit Return to the Department of Local Government, Sport and Cultural Industries each year.

The Compliance Audit Return focuses on high-risk compliance areas including commercial enterprises, delegations of power, disclosure of interest, disposal of property, elections, finance, integrated planning and reporting employees, official conduct, and tenders.

The compliance audit return from the 2022 calendar year was prepared and submitted to the Finance and Audit Committee in March 2023 presenting a high level of legislative and statutory compliance, with

only two (2) instances of legislative non-compliance. Both non-compliance events related to employee and councillor annual financial returns that were submitted after the statutory due date. The Annual Financial Return process will be closely monitored during the 2023/24 year to ensure compliance.

5.1.2 Maintain long-term financial sustainability

Resourcing Waroona 2030 – Long Term Financial Plan



Throughout the 2022/23 financial year, significant improvements were made in asset management planning, providing a comprehensive view of the Shire's assets. This wealth of information stands as a foundation in shaping the updated long-term financial plan, offering crucial insights and guidance for the future.

Looking ahead, the Shire is scheduling for future planning initiatives in 23/24 to further enhance and refine the Shire's Long-Term Financial Plan. These endeavours will ensure that the plan is not only well-resourced but thoroughly constructed to meet the Shire's evolving needs and aspirations.

5.1.3 Consider future technological requirements for the delivery of services and corporate functions

Exploring Connectivity Options for Adequate Information and Communication Technology Services in Council Facilities

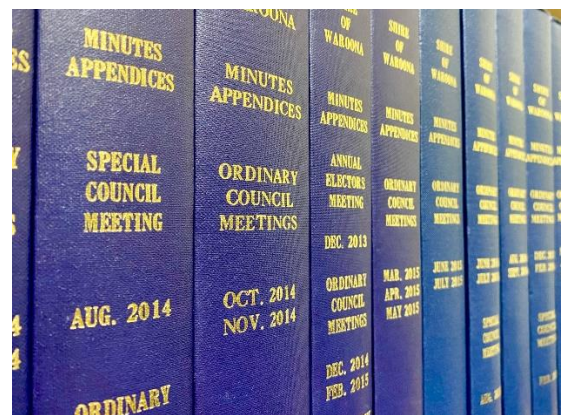
The existing data connections for each facility were evaluated during 2022/23 and those that were not operating at a sufficient level were upgraded. Those facilities that benefited from an upgraded connection were the Waroona Visitor Centre, the Waroona Recreation & Aquatic Centre and the Shire Administration Building.

As more information and communication tools are increasingly reliant on data connections speed and adequacy need to remain at a sufficient level.

Enhancing and Upgrading the Corporate Management System and Development of an Upgrade Plan

The first stage of improvements to the Corporate Management System saw the implementation of a new payroll module that is anticipated to reduce officer time on manual data entry, allowing those officers more time to be allocated to other duties.

This project progressed steadily throughout the financial year with a go-live date scheduled for September 2023.



The management of records in relation to correspondence, has shifted to electronic capture, accompanied by the day-boxing of

hard copies. This transition has not only saved officer time in filing but has also enhanced accessibility for all officers through the records management system.

The Shire of Waroona Record Keeping Plan was also reviewed during the 2022/23 financial year. The review reflected updated practices in digital record keeping whilst reliance on paper-based record keeping will be reduced.

The efficiencies established in the Information area has been completed in preparation for the next module upgrade to the Corporate management system. The 2023/24 budget will contain funding for an Enterprise Content Management (ECM) solution.

Our future plans include the gradual deployment of additional modules over the next few years. Recognising that introducing a new corporate management system is resource-intensive, our officers recommend a measured pace for this process. This approach ensures the preservation of change management, data integrity, and the well-being of our officers.

5.1.4 Promote cooperation and collaboration with other organisations to improve efficiencies and regional identity

Strategic Review of the Murray Waroona Resource Sharing Alliance

Shared services utilised in 2022/23 with the Shire of Murray include Ranger, Environmental Health and Information Technology. These arrangements are scheduled to continue to the end of June 2024.



Shire of Waroona currently holds a resource sharing arrangement with the City of Nedlands for the shared use of building regulatory services.

5.2 Develop a skilled, safe and compliant organisation

5.2.1 Employ, maintain and retain a skilled workforce

Our new suite of human resources management practices, integrated human resource forms, and centralised recruitment processes have now been fully implemented. These changes along with the implementation of our new cloud-based payroll system have vastly improved efficiencies and human resources practices.



Review and implementation of the Shire of Waroona Workforce Plan

In early 2023, Council approved a revised and updated Workforce Plan, outlining the human resource requirements necessary to fulfill the objectives of the Strategic Community Plan and the vision of Waroona 2030. This plan addresses shifts in technology, legislative compliance, workforce culture, and future succession planning. It emphasizes increased training, resourcing, and flexibility to shape a future that aligns with our community's vision.

Implementation of a Workforce Professional Development Plan

The implementation of a new performance review process has facilitated the creation

of individual professional development plans for each employee, aligning with their current Key Performance Indicators (KPIs) and supporting their career goals. This ensures a direct connection between the Strategic Community Plan and Corporate Business Plan, with employees being measured against key performance indicators. The Shire can now recognize and reward good performance while addressing inadequate performance through ongoing skills development and support.



Tailored training and development programs are designed based on each employee's individual needs, and any adjustments to salaries and wages are identified, contributing to an informed salaries and wages budget prior to adoption. This innovative process encourages employees to pursue external development opportunities, fostering the maintenance, development, and enhancement of their knowledge and skills in the workplace.

5.2.2 Promote an organisational culture of safety, best practice and continuous improvements

Business Continuity Plan and Procedures and Review

The review of the Business Continuity Plan is scheduled for the 2023/24 reporting period.

Review and Implementation of the Risk Management Strategy

The Risk Management Strategy is scheduled for review in Quarter 4, 2023.

Work Health and Safety Management

Our objective is to achieve best practice in Work Health and Safety (WHS) by developing a safety culture focused on minimising risk, and preventing workplace hazards, injuries, and ill health to workers, including contractors and volunteers.

The Shire WHS Committee meets quarterly and consists of officers and safety representatives from each area of the organisation. Officers have been paying particular attention to reviewing and updating the safety management system to reflect the new *Work Health and Safety Act 2020* which took effect in March 2022.

The Shire has engaged an external contractor specialising in Work, Health and Safety consulting to assist with the Shire's WHS management system as well as managing the Shire's Contractor Management system.

5.3 Actively increase the level of community engagement and respond efficiently and effectively to the evolving needs of the community

5.3.1 Establish and maintain a user focused communication approach that informs, engages and empowers the community

Development and implementation of a Communications & Marketing Strategy

We have initiated research on best practices and industry strategies to guide the development of our Communication & Marketing Plan. The project planning phase is set to commence in the 2023/24 fiscal year.

5.3.2 Deliver efficient and effective Council services to all members of the community

Establishing and Implementing an Information & Communication Technology Strategy

The drafting of an Information & Communication Technology Strategy took place during 2022/23. Given ongoing changes in services and technological advancements, additional refinement is necessary for this strategy. Once thoroughly determined, the finalised strategy will be implemented to address improvements in information and communication technology.

Creating a 5-Year Organisational Structure Plan

The Shire has successfully finalised a comprehensive five-year Workforce Strategy. This strategy prioritises a flexible approach to staff recruitment and business unit management in alignment with Council priorities. A key focus on hiring individuals with strong values alignment is aimed at preserving and enhancing the positive organisational culture of the Shire.

Preparation of a Strategy and Organisational Structure in the event of State Government enforced Local Government reform

A Councillor numbers review was completed and accepted by the Minister for Local Government to permanently reduce Shire councillor numbers from eight to seven. The reduction in numbers will occur at the October 2023 local government election.

Formulating a Long-Term Operational (Transitional) Plan for Works and Services

A long term Operational (Transitional) Plan for Works and Services is currently being considered.

5.3.3 Provide community focused customer service and access to information

Assessing and Enhancing the Customer Service Charter

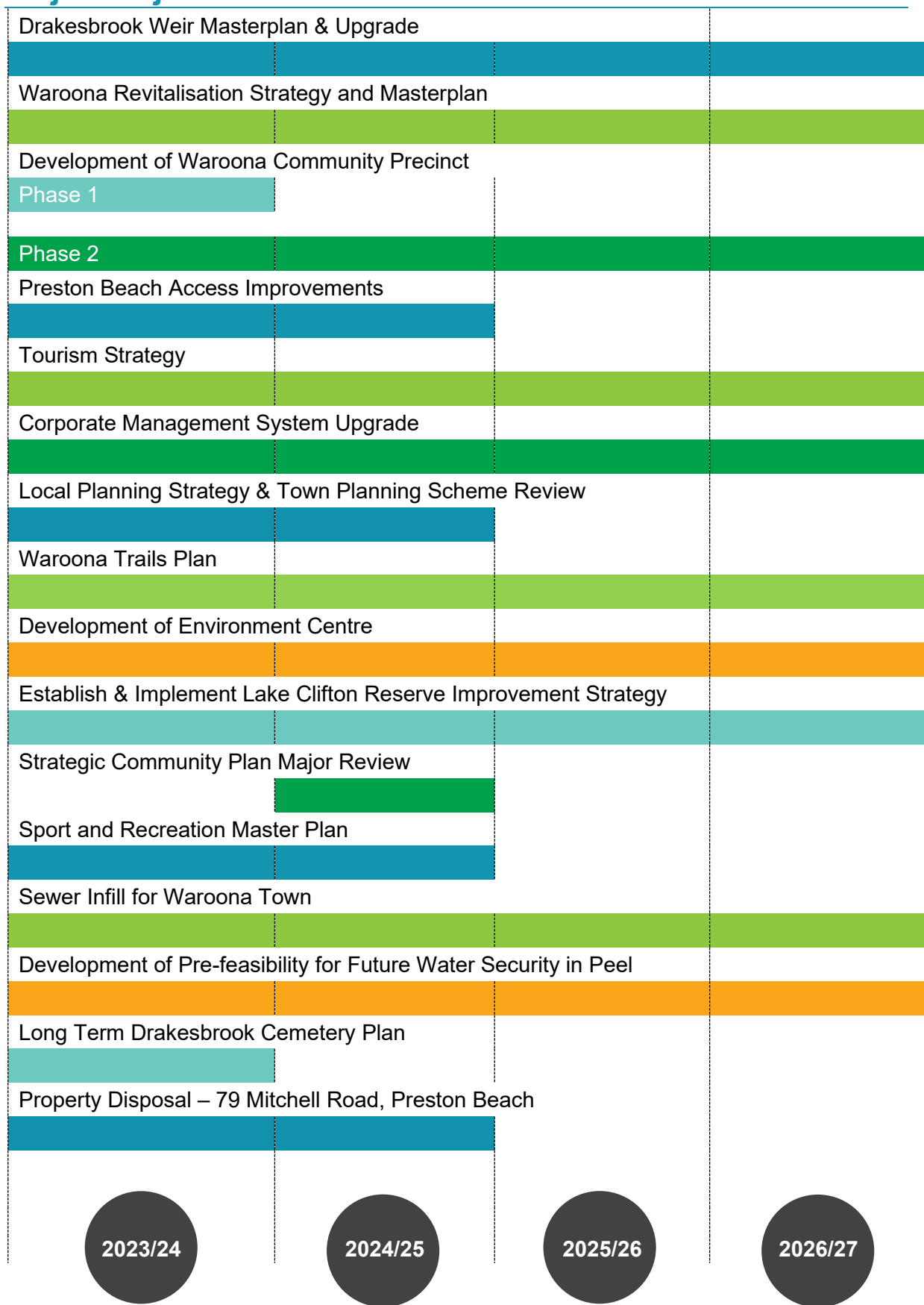
The Customer Service Charter was updated and implemented throughout the 2022/23 year. This project has been successfully completed.



Five Year Key Summary of Statistics

	2018/19	2019/20	2020/21	2021/22	2022/23
Operating Revenue	\$8,159,461	\$8,375,653	\$8,105,948	\$8,809,261	\$9,478,162
Operating Expenditure	\$10,420,833	\$10,581,587	\$10,517,478	\$11,250,193	\$11,266,085
Operating Grants, Contributions & Subsidies	\$1,638,205	\$1,731,108	\$1,555,015	\$2,015,069	\$2,192,172
Fees & Charges Revenue	\$1,433,532	\$1,418,316	\$1,453,073	\$1,532,657	\$1,551,361
Capital Grants Revenue	\$2,026,290	\$2,543,710	\$1,605,434	\$3,185,338	\$4,871,523
Capital Expenditure	\$3,522,894	\$3,546,855	\$3,169,685	\$4,289,591	\$5,991,729
Asset Valuation	\$129,749,817	\$129,672,983	\$129,698,942	\$139,098,329	\$151,607,247
Total Net Assets	\$134,247,914	\$134,599,888	\$135,119,465	\$146,437,316	\$154,390,487
Reserve Balance	\$2,397,934	\$2,446,605	\$2,456,564	\$2,404,494	\$2,290,329
Number of Rateable Properties	2,726	2,738	2,738	2,736	2,745
Minimum General Rate	\$1,115	\$1,145	\$1,145	\$1,175	\$1,230
Rates Levied	\$4,888,697	\$5,063,342	\$5,029,681	\$5,134,120	\$5,389,249
Planning Applications Received	53	64	74	97	127
Planning Applications Determined	55	47	70	86	114
Building Applications Received	115	98	151	161	126
Building Applications Determined	114	98	136	149	155
Library Items Loaned	12,343	13,608	12,663	11,941	9,401
Library Local Stock Resources	8,677	8,599	7,990	6,181	3,519
Licensing Agency Transactions	7,512	6,666	7,482	7,341	7312
Licensing Computer Theory Tests	77	63	98	72	61

Major Projects



2022/23 Major Grant Funding



Australian Government
Department of Infrastructure, Transport,
Regional Development and Communications

Regional Road Group	\$1,095,000	Roads to Recovery	\$252,529
Black Spot	\$42,800	Local Roads Community	\$378,613
Direct Grant 2022/23	\$112,748	Infrastructure	



Australian Government
The Treasury



DFES
Department of Fire &
Emergency Services

Financial Assistance Grant	\$2,009,330	Preston Beach Fire Shed Mitigation Activities Grant	\$183,173 \$27,075
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Department of
Local Government, Sport
and Cultural Industries



Department of Planning,
Lands and Heritage

Lakes Trail Stage 5 Corridor Trails Planning	\$25,000	Coastwest Grant	\$14,960
Community Sporting & Recreation Facilities Fund – Town Precinct Grant	\$68,356.20	Heritage Review	\$20,000



Department of
Primary Industries and
Regional Development

Alcoa Sustainability Fund - Town Precinct Grant	\$732,129	Town Precinct Grant	\$1,075,110
Community Partnership Agreement	\$263,418	Peel Regional Trails	\$50,000
Micro Grants Program	\$22,500	Building Better Regions Fund – Town Precinct Grant	\$93,087
Waroona Connect	\$10,000		
Waroona Partnership	\$10,000		
Digital Fire Rating Sign	\$15,000		



Australia Day
Reflect. Respect. Celebrate.



Australia Day Grant	\$14,287	Town Precinct Grant	\$450,000
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Statutory Reports

Amendments to Strategic Community Plan & Corporate Business Plan

There were no modifications made to the Strategic Community Plan during 2022/23, or the Corporate Business Plan during the financial year. In accordance with s5.53. (e) Annual reports of the Local Government Act 1995, major initiatives that are proposed to commence or to continue in the next financial year have been highlighted in the above commentary.

Complaints Register

In accordance with the *Local Government Act 1995*, local governments are required to maintain a register recording complaints and action taken in relation to complaints made to the Local Government Standards Panel about Council members breaching the rules of conduct or contravention of a local law under the Act.

No complaints have been entered into the register during this reporting period.

Access and Inclusion Plan

In accordance with the *Disability Services Act 1993*, local governments are required to develop and implement a Disability Access and Inclusion Plan (Plan) to ensure people with disabilities have equal access to Council facilities and services.

Community engagement, carried out during 2020/21, demonstrated that most people were satisfied that the Shire of Waroona was welcoming and inclusive of people with disability. Information collected from the community has provided the Shire with key considerations to increase access and inclusion of people with all levels of disability, in future projects. The strategies in the 2023-2028 Plan reflect these findings and many of the specific suggestions have been included in the projects and actions to improve access and inclusion.

The 2022/23 review also saw a rename of the Shire's Disability Access and Inclusion Plan: Access and Inclusion Plan. Whilst focussing on people with a disability, the Plan's objective now broadens to include all members of the community, or visitors, who are limited in their physical ability, to ensure that all persons are made to feel welcome and included in the community and can traverse with ease.

Freedom of Information

The *Freedom of Information Act 1992* provides a general right of access to documents held by Government Agencies. Documents accessible under the FOI Act include paper records, plans and drawings, photographs, tape recordings, films, videotapes or information stored in a computerised form. The Shire of Waroona aspires to make information available promptly and at the least possible cost, and whenever possible documents will be provided outside the process. If information is not routinely available, the Freedom of Information Act 1992 provides the right to apply for documents held by the Shire and enables the public to ensure personal information in documents is accurate, complete, up to date and not misleading.

Council's Freedom of Information policy and guidelines are reviewed annually as part of the full policy manual review. No modifications were made to the statement in this reporting period. Seven (7) Freedom of Information applications were processed in this reporting period.

Legislative Review

Council is required to assess each of its local laws to ensure there are no negative impacts on competition and to determine how any restrictive practices might be overcome, or to propose amendments to existing local laws. The current Shire of Waroona Local Laws are:

- Activities on Thoroughfares & Trading in Thoroughfares Public Places 2001
- Dogs 2001
- Cat 2023
- Drakesbrook Cemetery 2021
- Extractive Industries 2021
- Fencing 2014
- Health 2021 (Consolidated)
- Local Government Property 2014
- Meeting Procedures 2020
- Waste 2021

It is a requirement of the *Local Government Act 1995* that each Local Law is reviewed every eight years. Officers commenced a review of several local laws in 2022/23. The Shire of Waroona Health Amendment Local Law 2023, and Cat Local Law 2023 were gazetted in 2023. The Shire of Waroona Dog Local Law was approved by Council for gazettal. In addition, the local law-making process for Shire of Waroona Bush Fire Brigade Local Law, Pest Plant Local Law, and the Local Government Property & Public Places Local Law were all initiated in 2023. These local laws are scheduled for publishing in the Government Gazette in 2023/24.

Local Government Elections

The next round of biennial Local Government Elections is scheduled for October 2023. Cr Snell, Cr Mason, Cr Odorisio, and Cr Vitale will reach the end of their four-year term at this time and may re-elect if they wish.

National Competition Policy

National Competition Policy is designed to enhance the efficiency and effectiveness of public sector agencies and lead to more efficient use of all economic reserves. There are a number of specific requirements for local governments in the areas of competition, neutrality, legislation review and structural reform. The Shire has no local laws or policies that contain anti-competitive provision and has had no complaints during this reporting period. The Shire has not acquired any new entities in this reporting period that have required competitive neutrality testing.

State Records Act

The Shire is required to manage its records in accordance with the *State Records Act 2000* and the Shire's Record Keeping Plan. This Plan was submitted in accordance with the Act and is approved until 2022, at which time it will be reviewed. Council has adopted its own internal procedural policy with respect to the Plan:

- Efficiency and effectiveness of the Plan is monitored on an ongoing basis by the use of report tracking methods incorporating management software;
- New employees receive face-to-face induction from the Records Officer, covering an overview of the Plan, Record Keeping Procedure Manual, and staff responsibilities,

including the capture of emails and procedures for forwarding records for capture into the corporate management system;

- Staff training is conducted on an ongoing basis by providing information services at staff meetings and one-on-one meetings with new staff;
- Software training in the Shire's record tracking system is conducted as required; and
- Offsite storage procedures have been introduced and subsequently reviewed.

During the 2022/23 financial year officer began working on the update of the Shire's Record Keeping Plan this was submitted and approval in accordance with the State Records Act 2000 is anticipated early 2023/24 the plan will be due for its next review in 2028.

Financial Ratios

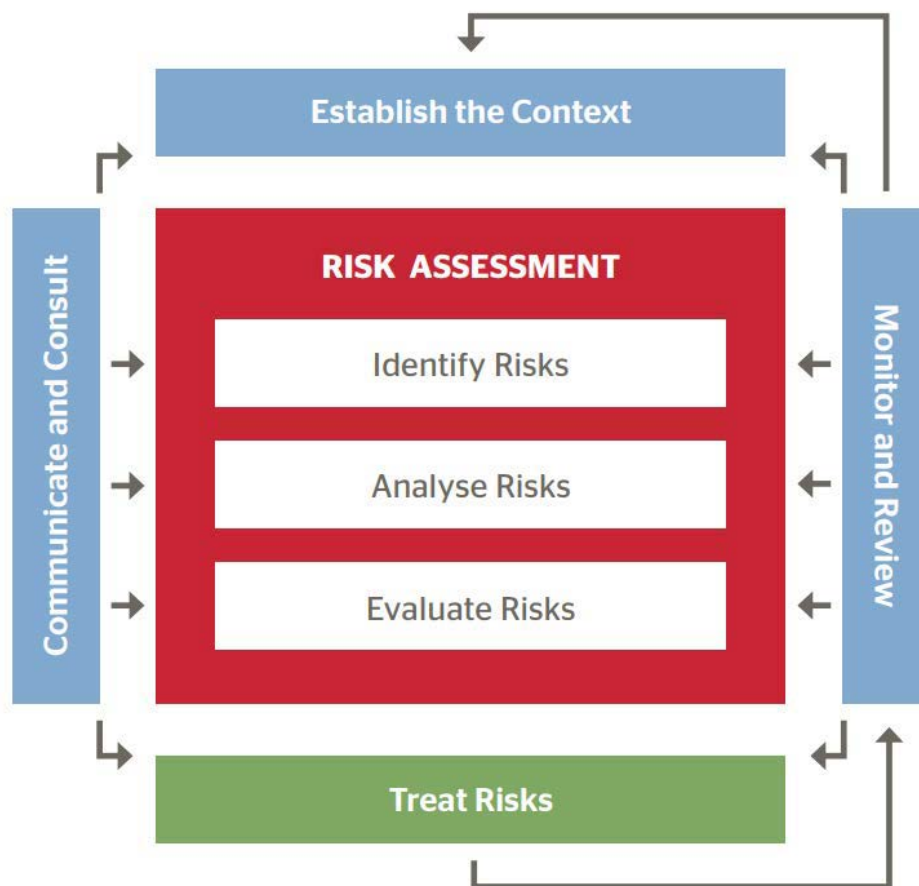
FINANCIAL RATIOS	2023 Actual	2022 Actual	2021 Actual
Current ratio	2.220	1.09	1.03
Asset consumption ratio	-0.245	0.93	0.92
Asset renewal ratio	0.646	0.93	0.99
Asset sustainability ratio	8.966	0.92	0.85
Debt service cover ratio	1.638	9.45	11.41
Operating surplus ratio	0.987	(0.46)	(0.37)
Own source revenue coverage ratio	0.988	0.60	0.62

Risk Management

The Shire of Waroona is committed to identifying, measuring and managing risks in order to capitalise on opportunities and achieve the objectives of the Council's strategic plans.

To achieve this, the Shire has adopted a risk management framework aligned to AS/NZS ISO 31000.2018 Risk Management – Principles and Guidelines. The framework, which is comprised of a Risk Management Policy and Strategy, provides a coordinated and systematic process for managing risks, integrating risk management into everyday decision making and business planning.

A Business Continuity Plan also complements this framework, ensuring that the Shire can continue to provide essential services to stakeholders in the event of a crisis or major incident.



SHIRE OF WAROONA

FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2023



SHIRE OF WAROONA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

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The Shire of Waroona conducts the operations of a local government with the following community vision:

*We care for our coast, our country and for our community.
 We build on foundations to be socially, environmentally and financially sound & sustainable.*

Principal place of business:
 Shire of Waroona
 52 Hesse Street
 Waroona, Western Australia 6215

**SHIRE OF WAROONA
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

*Local Government Act 1995
Local Government (Financial Management) Regulations 1996*

STATEMENT BY CEO

The accompanying financial report of the Shire of Waroona has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 17th day of November 2023



Chief Executive Officer

Mr Mark Goodlet

Name of Chief Executive Officer



SHIRE OF WAROONA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual	2023 Budget	2022 Actual
		\$	\$	\$
Revenue				
Rates	2(a),24	5,393,497	5,389,248	5,134,120
Grants, subsidies and contributions	2(a)	2,192,172	1,091,672	2,015,069
Fees and charges	2(a)	1,551,361	1,643,818	1,532,657
Interest revenue	2(a)	223,255	113,750	16,889
Other revenue	2(a)	104,914	112,000	110,526
		9,465,199	8,350,488	8,809,261
Expenses				
Employee costs	2(b)	(3,850,676)	(3,944,120)	(3,363,555)
Materials and contracts		(3,066,581)	(4,054,656)	(3,489,745)
Utility charges		(388,631)	(418,336)	(395,646)
Depreciation		(3,445,349)	(3,449,419)	(3,545,989)
Finance costs	2(b)	(68,818)	(64,662)	(24,604)
Insurance		(233,174)	(261,307)	(215,104)
Other expenditure	2(b)	(204,618)	(217,237)	(215,550)
		(11,257,847)	(12,409,737)	(11,250,193)
		(1,792,648)	(4,059,249)	(2,440,932)
Capital grants, subsidies and contributions	2(a)	4,871,523	7,060,905	3,185,338
Profit on asset disposals		10,199	52,182	1,435
Loss on asset disposals		(8,238)	(26,040)	(48,179)
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	2,764	0	2,998
		4,876,248	7,087,047	3,141,592
Net result for the period		3,083,600	3,027,798	700,660
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	16	10,302,558	0	8,852,899
Total other comprehensive income for the period	16	10,302,558	0	8,852,899
Total comprehensive income for the period		13,386,158	3,027,798	9,553,559

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

SHIRE OF WAROONA
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	NOTE	2023	2022
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,761,894	6,312,310
Trade and other receivables	5	1,609,642	1,016,499
Inventories	6	19,536	7,350
Other assets	7	9,107	2,828
TOTAL CURRENT ASSETS		8,400,179	7,338,987
NON-CURRENT ASSETS			
Trade and other receivables	5	10,734	15,393
Other financial assets	4(a)	61,117	58,353
Property, plant and equipment	8	47,244,611	47,418,384
Infrastructure	9	104,362,636	91,352,436
Right-of-use assets	11(a)	213,494	253,763
TOTAL NON-CURRENT ASSETS		151,892,592	139,098,329
TOTAL ASSETS		160,292,771	146,437,316
CURRENT LIABILITIES			
Trade and other payables	12	2,546,158	1,478,850
Other liabilities	13	707,822	1,148,119
Lease liabilities	11(b)	92,903	93,938
Borrowings	14	128,791	95,208
Employee related provisions	15	723,371	739,058
TOTAL CURRENT LIABILITIES		4,199,045	3,555,173
NON-CURRENT LIABILITIES			
Lease liabilities	11(b)	120,591	159,825
Borrowings	14	1,533,043	1,695,416
Employee related provisions	15	49,605	22,573
TOTAL NON-CURRENT LIABILITIES		1,703,239	1,877,814
TOTAL LIABILITIES		5,902,284	5,432,987
NET ASSETS		154,390,487	141,004,329
EQUITY			
Retained surplus		14,014,838	10,817,073
Reserve accounts	27	2,290,329	2,404,494
Revaluation surplus	16	138,085,320	127,782,762
TOTAL EQUITY		154,390,487	141,004,329

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

SHIRE OF WAROONA
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	RETAINED SURPLUS	RESERVE ACCOUNTS	REVALUATION SURPLUS	TOTAL EQUITY
		\$	\$	\$	\$
Balance as at 1 July 2021		10,064,343	2,456,564	118,929,863	131,450,770
Restated balance at the beginning of the financial year		10,064,343	2,456,564	118,929,863	131,450,770
Comprehensive income for the period					
Net result for the period		700,660	0	0	700,660
Other comprehensive income for the period	16	0	0	8,852,899	8,852,899
Total comprehensive income for the period		700,660	0	8,852,899	9,553,559
Transfers from reserve accounts	27	214,500	(214,500)	0	0
Transfers to reserve accounts	27	(162,430)	162,430	0	0
Balance as at 30 June 2022		10,817,073	2,404,494	127,782,762	141,004,329
Comprehensive income for the period					
Net result for the period		3,083,600	0	0	3,083,600
Other comprehensive income for the period	16	0	0	10,302,558	10,302,558
Total comprehensive income for the period		3,083,600	0	10,302,558	13,386,158
Transfers from reserve accounts	27	352,189	(352,189)	0	0
Transfers to reserve accounts	27	(238,024)	238,024	0	0
Balance as at 30 June 2023		14,014,838	2,290,329	138,085,320	154,390,487

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

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

NOTE	2023 Actual \$	2022 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Rates	5,416,732	5,122,064
Grants, subsidies and contributions	1,339,215	2,285,447
Fees and charges	1,551,361	1,532,657
Interest revenue	223,255	16,889
Goods and services tax received	(180,089)	0
Other revenue	104,914	110,526
	8,455,388	9,067,583
Payments		
Employee costs	(3,744,689)	(3,427,959)
Materials and contracts	(2,083,567)	(3,269,285)
Utility charges	(388,631)	(395,646)
Finance costs	(68,818)	(24,604)
Insurance paid	(233,174)	(215,104)
Goods and services tax paid	0	(726)
Other expenditure	(204,618)	(215,550)
	(6,723,497)	(7,548,874)
Net cash provided by operating activities	1,731,891	1,518,709
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for purchase of property, plant & equipment	8(a) (822,823)	(1,348,293)
Payments for construction of infrastructure	9(a) (5,168,906)	(2,941,298)
Capital grants, subsidies and contributions	4,871,523	3,185,340
Proceeds from sale of property, plant & equipment	120,218	180,010
Net cash (used in) investing activities	(999,988)	(924,241)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of borrowings	26(a) (128,791)	(95,208)
Payments for principal portion of lease liabilities	26(c) (105,747)	(96,570)
Proceeds from new borrowings	26(a) 0	1,000,000
Net cash (used in) financing activities	(234,538)	808,222
Net increase in cash held	497,365	1,402,690
Cash at beginning of year	6,312,310	4,909,620
Cash and cash equivalents at the end of the year	6,809,675	6,312,310

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

SHIRE OF WAROONA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2023 Actual \$	2023 Budget \$	2022 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	24	5,393,497	5,389,248	5,134,120
Grants, subsidies and contributions		2,192,172	1,091,672	2,015,069
Fees and charges		1,551,361	1,643,818	1,532,657
Interest revenue		223,255	113,750	16,889
Other revenue		104,914	112,000	110,526
Profit on asset disposals		10,199	52,182	1,435
Fair value adjustments to financial assets at fair value through profit or loss	4(a)	2,764	0	2,998
		<u>9,478,162</u>	<u>8,402,670</u>	<u>8,813,694</u>
Expenditure from operating activities				
Employee costs		(3,850,676)	(3,944,120)	(3,363,555)
Materials and contracts		(3,066,581)	(4,054,656)	(3,489,745)
Utility charges		(388,631)	(418,336)	(395,646)
Depreciation		(3,445,349)	(3,449,419)	(3,545,989)
Finance costs		(68,818)	(64,662)	(24,604)
Insurance		(233,174)	(261,307)	(215,104)
Other expenditure		(204,618)	(217,237)	(215,550)
Loss on asset disposals		(8,238)	(26,040)	(48,179)
		<u>(11,266,085)</u>	<u>(12,435,777)</u>	<u>(11,298,372)</u>
Non-cash amounts excluded from operating activities	25(a)	3,451,971	3,456,412	3,514,949
Amount attributable to operating activities		<u>1,664,048</u>	<u>(576,695)</u>	<u>1,030,271</u>
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		4,871,523	7,060,905	3,185,338
Proceeds from disposal of assets		120,218	250,000	180,010
		<u>4,991,741</u>	<u>7,310,905</u>	<u>3,365,348</u>
Outflows from investing activities				
Purchase of property, plant and equipment	8(a)	(822,823)	(1,456,343)	(1,348,293)
Purchase and construction of infrastructure	9(a)	(5,168,906)	(8,041,063)	(2,941,298)
		<u>(5,991,729)</u>	<u>(9,497,406)</u>	<u>(4,289,591)</u>
Amount attributable to investing activities		<u>(999,988)</u>	<u>(2,186,501)</u>	<u>(924,243)</u>
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	26(a)	0	100,000	1,000,000
Transfers from reserve accounts	27	352,189	626,863	214,500
		<u>352,189</u>	<u>726,863</u>	<u>1,214,500</u>
Outflows from financing activities				
Repayment of borrowings	26(a)	(128,791)	(128,791)	(95,208)
Payments for principal portion of lease liabilities	26(c)	(105,747)	(115,976)	(96,570)
Transfers to reserve accounts	27	(238,024)	(159,395)	(162,430)
		<u>(472,562)</u>	<u>(404,162)</u>	<u>(354,208)</u>
Amount attributable to financing activities		<u>(120,373)</u>	<u>322,701</u>	<u>860,292</u>
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	25(b)	2,322,917	2,324,519	1,356,596
Amount attributable to operating activities		1,664,048	(576,695)	1,030,271
Amount attributable to investing activities		(999,988)	(2,186,501)	(924,243)
Amount attributable to financing activities		(120,373)	322,701	860,292
Surplus or deficit after imposition of general rates	25(b)	<u>2,866,604</u>	<u>(115,976)</u>	<u>2,322,917</u>

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



**SHIRE OF WAROONA
FOR THE YEAR ENDED 30 JUNE 2023
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SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial 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.

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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 28 of the financial report.

Judgements and 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.

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

- estimated fair value of certain financial assets.
- impairment of financial assets.
- estimation of fair values of land and buildings, and infrastructure.
- estimation uncertainties made in relation to lease accounting.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date
- AASB 2021-7a Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [general editorials]
- AASB 2022-3 Amendments to Australian Accounting Standards - Illustrative Examples for Not-for-Profit Entities accompanying AASB 15

These amendments have no material impact on the current annual financial report

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
This standard will result in a terminology change for significant accounting policies
- AASB 2021-7c Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards - Non-current Liabilities with Covenants
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards
- AASB 2022-10 Amendments to Australian Accounting Standards - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

The amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

Except as described above these amendments are not expected to have any material impact on the financial report on initial application.

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	5,393,497	0	5,393,497
Grants, subsidies and contributions	0	2,192,172	0	0	2,192,172
Fees and charges	1,551,361	0	0	0	1,551,361
Interest revenue	223,255	0	0	0	223,255
Other revenue	104,914	0	0	0	104,914
Capital grants, subsidies and contributions	0	4,871,523	0	0	4,871,523
Total	1,879,530	7,063,695	5,393,497	0	14,336,722

For the year ended 30 June 2022

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	5,134,120	0	5,134,120
Grants, subsidies and contributions	0	2,015,069	0	0	2,015,069
Fees and charges	1,328,701	0	203,956	0	1,532,657
Interest revenue	16,889	0	0	0	16,889
Other revenue	110,526	0	0	0	110,526
Capital grants, subsidies and contributions	0	3,185,338	0	0	3,185,338
Total	1,456,116	5,200,407	5,338,076	0	11,994,599

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2023 Actual \$	2022 Actual \$
Interest revenue		
Interest on reserve account funds	90,824	9,579
Other interest revenue	132,431	7,310
	223,255	16,889
The 2023 original budget estimate in relation to: Trade and other receivables overdue interest was \$36,000.		
Fees and charges relating to rates receivable		
Charges on instalment plan	17,210	15,560
	17,210	15,560
The 2023 original budget estimate in relation to: Charges on instalment plan was \$15,500.		
(b) Expenses		
Auditors remuneration		
- Audit of the Annual Financial Report	29,200	26,000
- Other audit services	9,500	1,800
	38,700	27,800
Employee Costs		
Employee costs	3,850,676	3,363,555
	3,850,676	3,363,555
Finance costs		
Interest and financial charges paid/payable for lease liabilities and financial liabilities not at fair value through profit or loss	63,747	19,708
Lease liabilities	5,071	4,896
	68,818	24,604
Other expenditure		
Sundry expenses	204,618	215,550
	204,618	215,550

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

3. CASH AND CASH EQUIVALENTS

Note	2023	2022
	\$	\$
Cash at bank and on hand	4,471,565	3,907,816
Term deposits	2,290,329	2,404,494
Total cash and cash equivalents	6,761,894	6,312,310
Held as		
- Unrestricted cash and cash equivalents	3,313,743	3,457,816
- Restricted cash and cash equivalents	3,448,151	2,854,494
	6,761,894	6,312,310

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments 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.

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

Details of restrictions on financial assets can be found at Note 17.

4. OTHER FINANCIAL ASSETS

(a) Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance

Movement attributable to fair value increment

Units in Local Government House Trust - closing balance

	2023	2022
	\$	\$
	61,117	58,353
	61,117	58,353
	58,353	55,355
	2,764	2,998
	61,117	58,353

Fair value of financial assets at fair value through profit or loss is determined from the net asset value of the units held in the Trust at balance date as compiled by WALGA.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

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

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

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 23 (i)) due to the observable market rates).

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

5. TRADE AND OTHER RECEIVABLES

Current

Rates and statutory receivables
Trade receivables
GST receivable

Non-current

Pensioners rates & ESL deferred

Note	2023	2022
	\$	\$
	292,099	291,707
	1,135,520	722,860
	182,023	1,932
	1,609,642	1,016,499
	10,734	15,393
	10,734	15,393

SIGNIFICANT ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers including grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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.

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

6. INVENTORIES

Note	2023	2022
	\$	\$
Current		
Fuel and materials	1,220	3,337
Waroona Recreation & Aquatic Centre (WRAC) Kiosk Stock	2,221	4,013
Visitor Centre stock	16,095	0
	19,536	7,350
The following movements in inventories occurred during the year:		
Balance at beginning of year	7,350	6,842
Inventories expensed during the year	(147,332)	(126,258)
Additions to inventory	159,518	126,766
Balance at end of year	19,536	7,350

SIGNIFICANT ACCOUNTING POLICIES**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.

SHIRE OF WAROONA
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023

7. OTHER ASSETS

Other assets - current

Prepayments
 Accrued income

	2023	2022
	\$	\$
	9,107	0
	0	2,828
	9,107	2,828

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Total property, plant and equipment
	\$	\$		\$	\$	\$
Balance at 1 July 2021	18,593,625	17,024,567	35,618,192	197,167	2,694,351	38,509,710
Additions	338,000	505,888	843,888	18,545	485,860	1,348,293
Disposals	(115,000)		(115,000)		(111,753)	(226,753)
Revaluation increments / (decrements) transferred to revaluation surplus	1,234,375	7,618,524	8,852,899			8,852,899
Depreciation		(803,474)	(803,474)	(45,506)	(216,785)	(1,065,765)
Balance at 30 June 2022	20,051,000	24,345,505	44,396,505	170,206	2,851,673	47,418,384
Comprises:						
Gross balance amount at 30 June 2022	20,051,000	24,345,505	44,396,505	352,500	3,860,780	48,609,785
Accumulated depreciation at 30 June 2022	0	0	0	(182,294)	(1,009,107)	(1,191,401)
Balance at 30 June 2022	20,051,000	24,345,505	44,396,505	170,206	2,851,673	47,418,384
Additions	0	226,732	226,732	72,662	523,429	822,823
Disposals	0	0	0	0	(118,257)	(118,257)
Depreciation	0	(555,815)	(555,815)	(46,301)	(276,223)	(878,339)
Balance at 30 June 2023	20,051,000	24,016,422	44,067,422	196,567	2,980,622	47,244,611
Comprises:						
Gross balance amount at 30 June 2023	20,051,000	24,572,237	44,623,237	425,162	4,193,596	49,241,995
Accumulated depreciation at 30 June 2023	0	(555,815)	(555,815)	(228,595)	(1,212,974)	(1,997,384)
Balance at 30 June 2023	20,051,000	24,016,422	44,067,422	196,567	2,980,622	47,244,611

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Land and buildings					
Land	2/3	Valuations were made on the basis of observable open markets of similar assets, adjusted for condition and comparability at their highest and best use.	Independent registered valuer.	June 2022	Market value.
Buildings	2/3	Valuations were made on the basis of observable open markets of similar assets, adjusted for condition and comparability at their highest and best use cost approach using depreciated replacement cost.	Independent registered valuer.	June 2022	Market Value / Depreciated Replacement Cost.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost					
Furniture and equipment		Cost	Cost		Purchase cost.
Plant and equipment		Cost	Cost		Purchase cost.

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - Roads	Other infrastructure - Bridges	Other infrastructure - Drainage	Other infrastructure - Footpaths	Other infrastructure - Other	Other infrastructure - Parks and Ovals	Total Infrastructure
Balance at 1 July 2021	\$ 75,106,919	\$ 1,982,951	\$ 8,979,473	\$ 1,430,644	\$ 2,260,983	\$ 1,033,824	\$ 90,794,794
Additions	2,378,617	0		63,895	160,845	337,941	2,941,298
Depreciation	(1,684,241)	(81,040)	(247,749)	(56,593)	(179,608)	(134,425)	(2,383,656)
Transfers							0
Balance at 30 June 2022	75,801,295	1,901,911	8,731,724	1,437,946	2,242,220	1,237,340	91,352,436
Comprises:							
Gross balance at 30 June 2022	82,279,385	2,226,070	9,715,938	1,659,973	2,956,777	1,723,589	100,561,732
Accumulated depreciation at 30 June 2022	(6,478,090)	(324,159)	(984,214)	(222,027)	(714,557)	(486,249)	(9,209,296)
Balance at 30 June 2022	75,801,295	1,901,911	8,731,724	1,437,946	2,242,220	1,237,340	91,352,436
Additions	2,128,876	0	70,312	41,023	204,911	2,723,784	5,168,906
Depreciation	(1,737,212)	(81,040)	(247,912)	(58,474)	(189,014)	(147,612)	(2,461,264)
Revaluation increments/(decrements) transferred to revaluation surplus	7,044,540	(724,971)	2,644,276	1,468,305	(95,815)	(33,777)	10,302,558
Balance at 30 June 2023	83,237,499	1,095,900	11,198,400	2,888,800	2,162,302	3,779,735	104,362,636
Comprises:							
Gross balance at 30 June 2023	83,237,499	1,095,900	11,198,400	2,888,800	2,162,302	3,779,735	104,362,636
Accumulated depreciation at 30 June 2023	0	0	0	0	0	0	0
Balance at 30 June 2023	83,237,499	1,095,900	11,198,400	2,888,800	2,162,302	3,779,735	104,362,636

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value					
Infrastructure - Roads	3	Depreciated replacement costs	Independent registered valuer	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Other infrastructure - Bridges	3	Depreciated replacement costs	Independent registered valuer	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Other infrastructure - Drainage	3	Depreciated replacement costs	Independent registered valuer	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Other infrastructure - Footpaths	3	Depreciated replacement costs	Independent registered valuer	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Other infrastructure - Other	3	Depreciated replacement costs	Independent registered valuer	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.
Other infrastructure - Parks and Ovals	3	Depreciated replacement costs	Independent registered valuer	June 2023	Construction costs and current condition levels, residual values and remaining useful life assessments.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

10. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	40-60 yrs
Furniture and equipment	3-20 yrs
Plant and equipment	5-20 yrs
Other infrastructure - Bridges	60-90 yrs
Other infrastructure - Footpaths	20-50 yrs
Sealed Roads and Streets	
Construction	45-55 yrs
Bituminous Seals	15-25 yrs
Asphalt Seals	25-30 yrs
Unformed Roads	
Formed	10-15 yrs
Gravel	12-15 yrs

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost, the asset is initially recognised at fair value. Assets held at cost are depreciated and assessed for indicators of impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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

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

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation consistent with *Financial Management Regulation 17A(4)*.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the Shire.

At the end of each period, the carrying amount for each asset class is reviewed and, where appropriate, the fair value is updated to reflect current market conditions consistent with *Financial Management Regulation 17A(2)* which requires land, buildings infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

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

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

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 or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

11. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

	Right-of-use assets - plant and equipment	Right-of-use assets Total
Note	\$	\$
Balance at 1 July 2021	329,906	329,906
Additions	20,427	20,427
Depreciation	(96,570)	(96,570)
Balance at 30 June 2022	253,763	253,763
Additions	65,478	65,478
Depreciation	(105,747)	(105,747)
Balance at 30 June 2023	213,494	213,494

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

	2023 Actual	2022 Actual
	\$	\$
Depreciation on right-of-use assets	105,746	(96,570)
Finance charge on lease liabilities	5,071	(4,896)
Total amount recognised in the statement of comprehensive income	110,817	(101,466)
Total cash outflow from leases	(110,817)	(350,333)

(b) Lease Liabilities

Current	92,903	93,938
Non-current	120,591	159,825
	213,494	253,763

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 26(c).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

12. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
ATO liabilities
Bonds and deposits held
Accrued interest
Accrued expenses

2023	2022
\$	\$
1,529,281	776,240
159,147	140,179
39,902	13,219
20,249	71
795,244	544,989
2,335	3,250
0	902
2,546,158	1,478,850

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

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

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 usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

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

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

13. OTHER LIABILITIES

	2023	2022
	\$	\$
Current		
Contract liabilities	707,822	1,148,119
	<u>707,822</u>	<u>1,148,119</u>
Reconciliation of changes in contract liabilities		
Opening balance	1,148,119	374,369
Additions	707,822	1,148,119
Revenue from contracts with customers included as a contract liability at the start of the period	(1,148,119)	(374,369)
	<u>707,822</u>	<u>1,148,119</u>

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$707,822 (2022: \$1,148,119)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

SIGNIFICANT ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

14. BORROWINGS

	Note	2023			2022		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Bank loans		128,791	1,533,043	1,661,834	95,208	1,695,416	1,790,624
Total secured borrowings	26(a)	128,791	1,533,043	1,661,834	95,208	1,695,416	1,790,624

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured by a floating charge over the assets of the Shire of Waroona. Other loans relate to transferred receivables. Refer to Note 5.

The Shire of Waroona has complied with the financial covenants of its borrowing facilities during the 2023 and 2022 years.

SIGNIFICANT ACCOUNTING POLICIES**Borrowing costs**

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 23(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 26(a).

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

Current provisions

Employee benefit provisions

Annual leave

Long service leave

Employee related other provisions

Employment on-costs

Total current employee related provisions

Non-current provisions

Employee benefit provisions

Long service leave

Employee related other provisions

Employment on-costs

Total non-current employee related provisions

Total employee related provisions

	2023	2022
	\$	\$
Annual leave	316,869	281,591
Long service leave	364,428	457,467
	681,297	739,058
Employment on-costs	42,074	0
	42,074	0
Total current employee related provisions	723,371	739,058
Long service leave	43,898	22,573
	43,898	22,573
Employment on-costs	5,707	0
	5,707	0
Total non-current employee related provisions	49,605	22,573
Total employee related provisions	772,976	761,631

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related 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 provisions 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.

SHIRE OF WAROONA
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2023

16. REVALUATION SURPLUS

	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance	2022 Opening Balance	Total Movement on Revaluation	2022 Closing Balance
	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land and Buildings	37,509,290	0	37,509,290	28,656,391	8,852,899	37,509,290
Revaluation surplus - Furniture and equipment	37,322	0	37,322	37,322	0	37,322
Revaluation surplus - Plant and equipment	655,570	0	655,570	655,570	0	655,570
Revaluation surplus - Infrastructure - Roads	80,054,881	7,044,540	87,099,421	80,054,881	0	80,054,881
Revaluation surplus - Other infrastructure - Other	9,525,699	3,258,018	12,783,717	9,525,699	0	9,525,699
	127,782,762	10,302,558	138,085,320	118,929,863	8,852,899	127,782,762

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

17. NOTES TO THE STATEMENT OF CASH FLOWS

	Note	2023 Actual \$	2022 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	3,448,151	2,854,494
		3,448,151	2,854,494
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	27	2,290,329	2,404,494
Contract liabilities	13	707,822	0
Unspent loans	26(b)	450,000	450,000
Total restricted financial assets		3,448,151	2,854,494
18. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Bank overdraft limit		500,000	500,000
Bank overdraft at balance date		0	0
Credit card limit		57,000	52,000
Credit card balance at balance date		0	0
Total amount of credit unused		557,000	552,000
Loan facilities			
Loan facilities - current		128,791	95,208
Loan facilities - non-current		1,533,043	1,695,416
Total facilities in use at balance date		1,661,834	1,790,624
Unused loan facilities at balance date		450,000	450,000

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

19. CONTINGENT LIABILITIES

In compliance with the *Contaminated Sites Act 2003*, the Shire of Waroona has a listed site to be possible source of contamination. Details of the site are:

Lot 1701 on Plan 214632 Buller Road, Waroona

Until the Shire of Waroona conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of the site. This approach is consistent with the Department of Water and Environmental Regulation guidelines.

Lot 1619 on Plan 4622 Coronation Road, Waroona

Until the Shire of Waroona conducts an investigation to determine the presence and scope of contamination, assess the risk, and agree with the Department of Water and Environmental Regulation on the need and criteria for remediation of a risk based approach, the Shire is unable to estimate the potential costs associated with remediation of the site. This approach is consistent with the Department of Water and Environmental Regulation guidelines.

20. CAPITAL COMMITMENTS

Contracted for:

- capital expenditure projects

Payable:

- not later than one year

2023	2022
\$	\$
2,787,560	0
2,787,560	0
2,787,560	0

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2023 Actual	2023 Budget	2022 Actual
	\$	\$	\$
President's annual allowance	10,405	10,405	9,943
President's meeting attendance fees	9,868	9,868	9,430
President's annual allowance for IT and communication expenses	1,415	1,415	1,350
President's travel and accommodation expenses	1,974	500	0
	23,662	22,188	20,723
Deputy President's annual allowance	2,601	2,601	2,486
Deputy President's meeting attendance fees	9,868	9,868	9,430
Deputy President's annual allowance for IT and communication expenses	1,415	1,415	1,350
Deputy President's travel and accommodation expenses	4,363	500	0
	18,247	14,384	13,266
All other council member's meeting attendance fees	49,340	49,340	51,865
All other council member's All other council member expenses	143	0	433
All other council member's annual allowance for IT and communication expenses	7,070	7,075	7,425
All other council member's travel and accommodation expenses	1,002	2,000	0
	57,555	58,415	59,723
21(b)	99,464	94,987	93,712

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Note	2023 Actual	2022 Actual
	\$	\$
Short-term employee benefits	891,758	908,581
Post-employment benefits	100,547	103,690
Employee - other long-term benefits	23,724	(27,882)
Council member costs	99,464	93,712
21(a)	1,115,493	1,078,101

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

21. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation previously stated the following transactions occurred with related parties:

	2023 Actual	2022 Actual
	\$	\$
Purchase of goods and services	17,222	31,759
Amounts payable to related parties:		
Trade and other payables	1,350	2,894

Related Parties

The Shire's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 21(a) and 21(b)

ii. Other Related Parties

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023**

22. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

Nil.

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

23. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) Goods and services tax (GST)

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

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

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

b) Current and non-current classification

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 Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

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

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

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

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

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

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

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

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

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

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

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

24. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Rate in \$	Number of Properties	2022/23 Actual Rateable Value*	2022/23 Actual Rate Revenue	2022/23 Actual Interim Rates	2022/23 Actual Total Revenue	2022/23 Budget Rate Revenue	2022/23 Budget Interim Rate	2022/23 Budget Total Revenue	2021/22 Actual Total Revenue
				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental valuation	Gross rental valuation	10.0964	1,495	26,320,917	2,657,465	3,728	2,661,193	2,657,465	0	2,657,465	2,402,669
Unimproved valuation	Unimproved valuation	0.7687	572	246,890,000	1,897,844	520	1,898,364	1,897,844	0	1,897,844	1,816,126
Total general rates			2,067	273,210,917	4,555,309	4,248	4,559,557	4,555,309	0	4,555,309	4,218,795
Minimum payment											
Minimum payment											
Gross rental valuation	Gross rental valuation	1,230	569	3,973,431	699,870		699,870	699,870	0	699,870	791,950
Unimproved valuation	Unimproved valuation	1,230	109	10,426,258	134,070		134,070	134,070	0	134,070	123,375
Total minimum payments			678	14,399,689	833,940	0	833,940	833,940	0	833,940	915,325
Total general rates and minimum payments			2,745	287,610,606	5,389,249	4,248	5,393,497	5,389,249	0	5,389,249	5,134,120
Total Rates							5,393,497			5,389,249	5,134,120
Rate instalment interest							15,444			14,000	14,032
Rate overdue interest							26,576			22,000	25,269

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

*Rateable Value at time of raising of rate.

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

25. DETERMINATION OF SURPLUS OR DEFICIT

		2022/23 Budget	2021/22
	2022/23 (30 June 2023 Carried Forward)	(30 June 2023 Carried Forward)	(30 June 2022 Carried Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	(10,199)	(52,182)	(1,435)
Less: Fair value adjustments to financial assets at fair value through profit or loss	(2,764)	0	(2,998)
Add: Loss on disposal of assets	8,238	26,040	48,179
Add: Depreciation	3,445,349	3,449,419	3,545,989
Non-cash movements in non-current assets and liabilities:			
Employee benefit provisions	11,347	33,135	(74,786)
Non-cash amounts excluded from operating activities	3,451,971	3,456,412	3,514,949
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	27 (2,290,329)	(1,937,024)	(2,404,494)
Less: Financial assets at amortised cost - self supporting loans	4(a) 0	0	0
Less: Current assets not expected to be received at end of year			
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	14 128,791	0	0
- Deferred pensioners	10,734	0	0
- Current portion of lease liabilities	11(b) 92,903	0	0
- Employee benefit provisions	723,371	0	0
Total adjustments to net current assets	(1,334,530)	(1,937,024)	(2,404,494)
Net current assets used in the Statement of Financial Activity			
Total current assets	8,400,179	3,456,437	6,669,211
Less: Total current liabilities	(4,199,045)	(1,519,413)	(1,941,800)
Less: Total adjustments to net current assets	(1,334,530)	(1,937,024)	(2,404,494)
Surplus or deficit after imposition of general rates	2,866,604	0	2,322,917

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual							Budget			
		Principal		Principal at 30 June 2022	Principal		Principal at 30 June 2023	Principal at 1 July 2022	Principal		Principal at 30 June 2023	
		Principal at 1 July 2021	New Loans During 2021-22		Repayments During 2021-22	New Loans During 2022-23			Repayments During 2022-23	New Loans During 2022-23		Repayments During 2022-23
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Loan - Basketball Stadium	14	52,273	0	(16,309)	35,964	0	(17,400)	18,564	35,965	0	(17,400)	18,565
Loan - Rec Centre Upgrade	14	68,319	0	(21,898)	46,421	0	(22,762)	23,659	46,422	0	(22,762)	23,660
Loan - Memorial Hall Upgrade	14	119,311	0	(28,522)	90,789	0	(29,375)	61,414	90,788	0	(29,375)	61,413
Loan - Town Centre Park Purchase	14	645,929	0	(28,479)	617,450	0	(28,935)	588,515	617,450	0	(28,936)	588,514
Loan - Community Precinct Development	14	0	450,000	0	450,000	0	(13,644)	436,356	450,000	0	(13,643)	436,357
Loan - Town Centre Land Purchase	14	0	550,000	0	550,000	0	(16,675)	533,325	550,000	0	(16,675)	533,325
Loan - Preston Beach Land Development	14	0	0	0	0	0	0	0	0	100,000	0	100,000
Total Borrowings		885,832	1,000,000	(95,208)	1,790,624	0	(128,791)	1,661,833	1,790,625	100,000	(128,791)	1,761,834

Borrowing Finance Cost Payments

Purpose	Note	Loan Number	Institution	Interest Rate	Date final payment is due	Actual for year ending	Budget for year ending	Actual for year ending
						30 June 2023	30 June 2023	30 June 2022
						\$	\$	\$
Loan - Basketball Stadium		117	WATC *	6.58%	28/05/2024	(1,946)	(2,053)	(35,964)
Loan - Rec Centre Upgrade		120	WATC *	3.91%	24/06/2024	(1,578)	(1,595)	(46,421)
Loan - Memorial Hall Upgrade		121	WATC *	2.97%	22/04/2025	(2,310)	(2,480)	(90,789)
Loan - Town Centre Park Purchase		122	WATC *	1.60%	6/11/2040	(9,673)	(9,744)	(617,450)
Loan - Community Precinct Development		123	WATC *	4.92%	28/06/2042	(21,708)	(21,955)	(450,000)
Loan - Town Centre Land Purchase		124	WATC *	4.92%	28/06/2042	(26,532)	(26,834)	(550,000)
Loan - Preston Beach Land Development		125	WATC *	3.10%	4/08/2026	0	0	0
Total Finance Cost Payments						(63,747)	(64,661)	(1,790,624)

* WA Treasury Corporation

SHIRE OF WAROONA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2023

26. BORROWING AND LEASE LIABILITIES (Continued)

(b) Unspent Borrowings

Particulars	Institution	Date Borrowed	Unspent Balance 1 July 2022	Borrowed During Year	Expended During Year	Unspent Balance 30 June 2023
			\$	\$	\$	\$
Loan - Community Precinct Development	WATC	24/06/2022	0	450,000	0	450,000
			0	450,000	0	450,000

* WA Treasury Corporation

(c) Lease Liabilities

Purpose	Note	Actual							Budget				
		Principal		Principal		Principal		Principal		Principal		Principal	
		Principal at 1 July 2021	New Leases During 2021-22	Repayments During 2021-22	Principal at 30 June 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023	Principal at 1 July 2022	New Leases During 2022-23	Repayments During 2022-23	Principal at 30 June 2023	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Server Lease	11(b)	164,843	0	(33,610)	131,233		(34,188)	97,045	131,233	0	(36,140)	95,093	
Spin Bikes	11(b)	26,969	0	(7,601)	19,368		(7,684)	11,684	19,368	0	(7,858)	11,510	
Gym Equipment 1	11(b)	9,069	0	(6,014)	3,055		(4,570)	(1,515)	3,055	0	(3,073)	(18)	
CCTV	11(b)	3,161	0	(2,097)	1,064		(2,119)	(1,055)	1,064	0	(1,072)	(8)	
Photocopiers	11(b)	37,225	0	(13,278)	23,947		(13,570)	10,377	23,947	0	(13,958)	9,989	
PC Lease	11(b)	51,199	0	(20,311)	30,888		(20,534)	10,354	30,888	0	(20,770)	10,118	
Bushfire Brigade Laptops	11(b)	9,252	0	(2,809)	6,443		(2,843)	3,600	6,443	0	(2,905)	3,538	
Rec Centre Solar Panels	11(b)	28,188	0	(6,890)	21,298		(6,993)	14,305	21,298	0	(7,264)	14,034	
Admin Solar Panels	11(b)	0	20,427	(3,960)	16,467		(4,007)	12,460	16,467	0	(4,269)	12,198	
Admin Laptops	11(b)	0	0	0	0	12,343	(2,906)	9,437	0	12,343	(3,360)	8,983	
Gym Equipment 2	11(b)	0	0	0	0	53,135	(6,333)	46,802	0	53,135	(15,307)	37,828	
Total Lease Liabilities		329,906	20,427	(96,570)	253,763	65,478	(105,747)	213,494	253,763	65,478	(115,976)	203,265	

Lease Finance Cost Payments

Purpose	Note	Lease Number	Institution	Interest Rate	Date final payment is due	Actual for year ending 30 June 2023	Budget for year ending 30 June 2023	Actual for year ending 30 June 2022	Lease Term
						\$	\$	\$	
Server Lease		SOW01042021A	Vestone	1.70%	1/04/2026	(1,951)	0	(131,233)	60 months
Spin Bikes		E6N0163401	Maia Financial	1.10%	1/01/2025	(174)	0	(19,368)	48 months
Gym Equipment 1		E6N0160721	Maia Financial	2.10%	30/03/2023	(40)	0	(3,055)	60 months
CCTV		E6N0160761	Maia Financial	2.10%	30/06/2023	(24)	0	(1,064)	60 months
Photocopiers		E6N0162301	Maia Financial	2.20%	1/04/2024	(387)	0	(23,947)	60 months
PC Lease		SOW020120	Vestone	1.10%	2/01/2024	(236)	0	(30,888)	48 months
Bushfire Brigade Laptops		SOW011020	Vestone	1.20%	1/10/2024	(61)	0	(6,443)	48 months
Rec Centre Solar Panels		SOW01072020	Vestone	1.50%	1/07/2025	(270)	0	(21,298)	60 months
Admin Solar Panels		SOW01042042A	Vestone	1.80%	1/07/2026	(261)	0	(16,467)	60 months
Admin Laptops		SOW03012023	Vestone	4.90%	1/07/2026	(475)	0	0	48 months
Gym Equipment 2		SOW03012023	Vestone	4.90%	4/01/2027	(1,192)	0	0	48 months
Total Finance Cost Payments						(5,071)	0	(253,763)	

SHIRE OF WAROONA
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FOR THE YEAR ENDED 30 JUNE 2023

27. RESERVE ACCOUNTS	2023	2023	2023	2023	2023	2023	2023	2023	2022	2022	2022	2022
	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
	Opening	Transfer to	Transfer	Closing	Opening	Transfer to	Transfer	Closing	Opening	Transfer to	Transfer	Closing
	Balance		(from)	Balance	Balance		(from)	Balance	Balance		(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Sporting Reserve	78,255	2,955	(6,364)	74,846	78,257	0	(15,000)	63,257	77,952	303	0	78,255
(b) Council Building Maintenance Reserve	98,483	3,719	0	102,202	98,483	0	0	98,483	98,101	382	0	98,483
(c) Rec Centre Building Maintenance Reserve	70,239	2,656	0	72,895	70,239	0	0	70,239	124,753	486	(55,000)	70,239
(d) Preston Beach Volunteer Ranger Reserve	60,335	14,454	(5,000)	69,789	60,335	24,060	(25,000)	59,395	43,028	19,307	(2,000)	60,335
(e) Emergency Assistance Reserve	106,370	4,017	0	110,387	106,370	0	0	106,370	105,957	413	0	106,370
(f) Works Depot Redevelopment Reserve	80,575	3,043	0	83,618	80,575	0	0	80,575	80,262	313	0	80,575
(g) Council Building Construction Reserve	170,136	6,426	(4,425)	172,137	170,136	0	(4,425)	165,711	169,474	662	0	170,136
(h) Information Technology Reserve	144,047	5,440	(48,600)	100,887	144,046	0	(48,600)	95,446	143,488	559	0	144,047
(i) Footpath Construction Reserve	31,982	1,208	0	33,190	31,982	0	0	31,982	31,858	124	0	31,982
(j) Plant Replacement Reserve	262,557	9,924	(33,800)	238,681	262,557	0	(33,800)	228,757	381,066	1,491	(120,000)	262,557
(k) Staff Leave Reserve	91,934	3,475	(80,000)	15,409	91,934	0	(80,000)	11,934	128,932	502	(37,500)	91,934
(l) Strategic Planning Reserve	20,039	757	0	20,796	20,038	0	(20,038)	0	19,961	78	0	20,039
(m) Waste Management Reserve	1,097,402	176,080	(174,000)	1,099,482	1,097,401	134,635	(400,000)	832,036	960,658	136,744	0	1,097,402
(n) History Book Reprint Reserve	10,077	771	0	10,848	10,077	700	0	10,777	9,327	750	0	10,077
(o) Risk and Insurance Reserve	9,252	349	0	9,601	9,251	0	0	9,251	9,216	36	0	9,252
(p) Drakesbrook Cemetery Reserve	72,811	2,750	0	75,561	72,811	0	0	72,811	72,531	280	0	72,811
	2,404,494	238,024	(352,189)	2,290,329	2,404,492	159,395	(626,863)	1,937,024	2,456,564	162,430	(214,500)	2,404,494

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Restricted by council

(a) Sporting Reserve	To provide funds for sporting facilities and equipment as determined by Council together with low interest loan applications.
(b) Council Building Maintenance Reserve	To provide funds for future building maintenance.
(c) Rec Centre Building Maintenance Reserve	To be used for future building asset maintenance items at the Waroona Recreation & Aquatic Centre, particularly items of plant.
(d) Preston Beach Volunteer Ranger Reserve	To provide funds to assist in the operations of volunteer ranger functions including replacement of equipment.
(e) Emergency Assistance Reserve	To provide funds to assist in an emergency situation (eg. major fire).
(f) Works Depot Redevelopment Reserve	To provide funds for the provision of vehicle storage bays at the Works Depot.
(g) Council Building Construction Reserve	To provide funds for future capital construction works in accordance with Council's Long Term Financial and Strategic Community Plans.
(h) Information Technology Reserve	To be used to ensure that the network computer system is maintained including external site connections.
(i) Footpath Construction Reserve	To provide funds for future expansion of the dual use path network.
(j) Plant Replacement Reserve	To be used for the purchase and replacement of major plant.
(k) Staff Leave Reserve	To be used to fund annual and long service leave requirements.
(l) Strategic Planning Reserve	To provide funds for the future requirements of Council's Strategic Planning.
(m) Waste Management Reserve	To be used to maintain operations at the Buller Road Refuse Site.
(n) History Book Reprint Reserve	To be used to fund the update reprint of the 'Drakesbrook Days and Waroona Years' history book.
(o) Risk and Insurance Reserve	To be used for expenses associated with risk assessments and insurance adjustments or unforeseen expenses.
(p) Drakesbrook Cemetery Reserve	To be used for future upgrades of the Drakesbrook Public Cemetery.

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FOR THE YEAR ENDED 30 JUNE 2023

28. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2022	Amounts Received	Amounts Paid	30 June 2023
	\$	\$	\$	\$
Alcoa Sustainability Fund	2,433,708	311,149	(48,900)	2,695,957
Public Open Space	130,502	388	0	130,890
Extractive Industries	18,075	55	0	18,130
Commercial Bond	0	14,330	0	14,330
	2,582,285	325,922	(48,900)	2,859,307



Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

Shire of Waroona

To the Council of the Shire of Waroona

Opinion

I have audited the financial report of the Shire of Waroona (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2023 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 *Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Waroona for the year ended 30 June 2023 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Patrick Arulsingham
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
17 November 2023

Photo Credits

Cover, page 4-6, 8, 9, 21, 23-25, 27, 28, 34, 35, 37, 39, 48, 49 and Back
Page 7, 11, 17, 23-26, 28-33, 36, 40-47
Page 37
Page 23
Page 47

Appendix 11.2.3

Josh Cowling Photography
Shire of Waroona
Visit Peel and Russell Ord Photography
Laurie Snell
Shire of Murray



52 Hesse Street
PO Box 20
WAROONA WA 6215

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www.waroona.wa.gov.au
Facebook: /ShireofWaroona

CGP028 – Habitual and Vexatious Complainants Management

1. Objectives

To identify situations where a complainant, either individually or as part of a group, or a group of complainants, might be considered to be habitual or vexatious.

This policy formalises the actions to be taken by the Shire of Waroona (Shire) in response to persons whose complaint conduct is considered unreasonable, vexatious, or habitual in nature.

2. Scope

The policy applies to elected members and employees of the Shire of Waroona.

3. Policy Statement

Habitual or vexatious, also known as unreasonable complaints can be a problem for Shire staff and elected members. Some complainants may persist in disagreeing with the action or decision taken in relation to their complaint or they may contact Councillors, the Chief Executive Officer (CEO) or the organisation persistently about the same issue.

The Ombudsman Western Australia classifies unreasonable complaint conduct into three broad categories:

- **Habitual or obsessive conduct**

This includes behaviour by a person who:

- Cannot 'let go' of their complaint;
- Cannot be satisfied despite the best efforts of the agency; and/or
- Makes unreasonable or trivial demands on the agency where resources are substantially and unreasonably diverted away from its other functions or unfairly allocated (compared to other complainants).

- **Rude, angry, and harassing conduct**

This behaviour may include rude or otherwise vulgar noises, expressions or gestures, verbal abuse of a personal or general nature, or complaints which are delivered in a hostile, intimidating, or malicious manner.

- **Aggressive Conduct**

This includes complaints made by way of threatening or offensive behaviour, physical violence against property or physical violence against a person.

The difficulty in handling such complaints is that they are time consuming and wasteful of resources in terms of Officer and Council member time and displace limited human resources that could otherwise be spent on organisational priorities.

Whilst the Shire endeavours to respond to the needs of all complainants with patience, empathy and sincerity, in line with policy *CGP008 - Complaints About Decisions, Employees and Services*, there are times when there is nothing further which can reasonably be done to assist or to rectify a real or perceived problem.

3.1 Actions for Dealing with Habitual or Vexatious Complainants

Where a complaint has been considered by the Complaints Officer and the Council in accordance with this Policy, but the complainant refuses to accept the decisions and actions, as outcomes of the complaint, the CEO (or Complaints Officer) may advise the complainant, in writing that any single or a combination of the following actions have been determined:

Cease consideration and remove priority of all similar complaints

No further consideration will be given to complaints made by the complainant of any kind, that is the same, or substantially the same, and raises no new matters for consideration, when compared with previous communications. In extreme circumstances the Council will seek legal advice on habitual or vexatious complaints.

One written request is to be made to the complainant to discontinue repeat requests where the complainant has been provided with an answer and noting that this policy may apply if they continue. They are to be advised that they may raise other concerns which the Shire will address in line with normal practice.

Return of abusive or intimidating material

Correspondence to the Shire containing personal abuse, inflammatory statements or material clearly intended to intimidate employees or council members will be returned to the complainant and not acted upon.

Written correspondence to be provided to the complainant, detailing the inflammatory statements or intimidation. In the case of intimidation, if it is felt necessary for the safety of the employee or member, then the letter may indicate that a restraining order may be sought against the complainant should the intimidation continue. The correspondence may provide notice that no further contact with the complainant will be made except on receipt of written assurance that no continued inflammatory statements or intimidation will reoccur.

In the event of continuing intimidation, where there is concern of violence, a restraining order is to be considered.

Termination of telephone calls

Where such comments or statements are made in telephone conversations or interviews, these may be terminated at the discretion of Shire staff after a warning to the caller of that intention.

Limitations on communication and/or access to Shire facilities

The Shire may place a reasonable and proportionate limitation on one or more of the following:

1. The timing of communications, including time of day, and frequency and/or duration of contact with the Shire employees and Council members;
2. Form of communication – all communication to be made only in writing;
3. Access, such as restricting or prohibiting entry to Shire premises and resources; and
4. Any other limitation which is reasonable and appropriate and satisfies legislative requirements.

Shire may seek legal advice

In extreme circumstances the Shire may, at its discretion, seek legal advice with respect to implications of the suspected malicious, frivolous, or vexatious complaints.

All contact with the complainant, in connection with the issues relating to the person being considered habitual or vexatious, may be suspended by the Shire while it seeks legal advice or guidance from its solicitor or other relevant agencies.

In addition to the above actions, the CEO shall notify the complainant of their right to take the matter to the Ombudsman Western Australia (Ombudsman WA).

These actions should only be taken in cases where, having answered the queries and following a written request to discontinue the habitual or vexatious complaint, the complainant continues the inappropriate conduct.

In considering application of this process the Chief Executive Officer must have regard for Guidelines on Complaint Handling (Ombudsman WA Jan 2017).

3.2 Shire's response to legal action

If the Shire suspects that the complainant may take legal action against them, the case should be referred to LGIS (Local Government Insurance Scheme) as required under their terms of service on legal risk. If the complainant sends a complaint to the Minister for Local Government or Department of Local Government, Sport and Cultural Industry (DLGSC), the Shire should proactively follow suit by contacting the same Minister or DLGSC to advise of the Shire's perspective and position.

4. Recording complaints

All correspondence relating to a customer complaint must be recorded in Synergy – Shire of Waroona's records management system. Information recorded must be factual, accurate and current as per the *State Records Act 2000*.

The person dealing with the complainant should ensure all correspondence is recorded and should take file notes on verbal communications.

5. Legislative and Strategic Context

The Ombudsman Western Australia Guidelines – Dealing with Unreasonable Complainant Conduct provides the broad framework within which this policy operates.

6. Review

This policy is to be reviewed triennially.

7. Associated Documents

Other documents that have an association to this policy and that may be useful reference material are:

AP001 - Shire of Waroona Customer Service Charter
 Ombudsman Western Australia Guidelines – Dealing with Unreasonable Complainant Conduct
 CGP008 – Complaints About Decisions, Employees and Services
 CGP025 – Enforcement and Compliance Complaints Policy
 CGP023 – Code of Conduct Behaviour Complaints Management

Code of Conduct Council Members, Committee Members and Candidates
Code of Conduct for Employees and Volunteers
G2 – Complaint About Alleged Breach Form

Division	Corporate and Governance				
Policy Number	CGP028				
Contact Officer	Chief Executive Officer				
Related Legislation	Local Government Act 1995 State Records Act 2000 Freedom of Information Act 1992 Public Interest Disclosure Act 2003				
Related Shire Documents	AP001 - Shire of Waroona Customer Service Charter CGP008 – Complaints About Decisions, Employees and Services CGP025 – Enforcement and Compliance Complaints Policy CGP023 – Code of Conduct Behaviour Complaints Management Code of Conduct Council Members, Committee Members and Candidates Code of Conduct for Employees and Volunteers G2 - COMPLAINT ABOUT ALLEGED BREACH FORM				
Risk Rating	Moderate	Review Frequency	Triennially	Next Review	May 2026
Date Adopted	<date of council adoption>				OCMxx/xx/xxx
Amendments					
	Details of Amendment				Reference
Previous Policies					
Nil					



CGP022 – Social Media

1. Intention

This policy establishes protocols for using social media to undertake official Shire of Waroona communications with the community and ~~provide~~ provides guidance for ~~elected~~ members and employees on how to use social media in the course of their official duties. ~~This policy~~ It ensures that communication is professional, accurately represents Council's position and fosters a positive public perception of the Shire of Waroona.

2. Scope

This policy applies to ~~elected~~ ~~Members and~~ employees, volunteers and contractors of the Shire of Waroona.

3. Statement

The Shire of Waroona's official social media activity will be consistent with relevant legislation, policies, standards and the positions adopted by Council. Our communications via social media will always be respectful and professional.

The Shire of Waroona uses social media to facilitate information sharing ~~to~~ with our community. ~~s~~ Social media will not however, be used by the Shire of Waroona to communicate or respond to matters that are complex or relate to a person's or entity's private affairs.

The President is the official spokesperson for the Shire of Waroona representing the Local Government in official communications, including; speeches, comments, print, electronic and social media. Where the President is unavailable, the Deputy President may act as the spokesperson.

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The CEO may speak on behalf of the Shire of Waroona, where authorised to do so by the President. The provisions of the Local Government Act 1995 essentially direct that only the President, or the CEO if authorised, may speak on behalf of the Local Government.

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It is respectful and courteous to refrain from commenting publicly, particularly on recent decisions or contemporary issues, until such time as the President has had the opportunity to speak on behalf of the Shire of Waroona.

Communications by elected members whether undertaken in an authorised official capacity or as a personal communication, and approved Shire of Waroona social media accounts must not:

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- bring the Shire into disrepute,
- compromise the person's effectiveness in their role at the Shire,
- breach either code of conduct of the Shire of Waroona,
- infer a negativity towards an elected member or employee's ability to complete their duties, or
- disclose, without authorisation, confidential information.

Where an elected member publishes information in their role as an elected member they are to disclose that they are not speaking on behalf of Council should there be likely to be any confusion in this regard.

Each social media account on each platform will be authorised in writing by either the Shire President for an elected member, or by the CEO for an employee prior to that account going live.

All authorised accounts established for the organisation will be set up under the Shire of Waroona main account and linked to enable the correct processing of information and engagement. Any social media



accounts developed by an employee during company time/and or on company owned equipment belongs to the Shire and administrative permissions must be granted to authorised officers. Corporate Services will maintain a record of all Shire social media accounts and relevant access.

The Chief Executive Officer will give written delegation to those employees authorised to use approved social media channels as a form of communication with the community. Employees will be expected to communicate in a proper manner and adhere to the Shire of Waroona's Code of Conduct and social media procedure at all times. Employees will only post as the approved social media accounts and not their personal accounts.

Persons with written delegation—authorisation to communicate through social media must ensure information provided is truthful, accurate and in the interest of the Shire of Waroona. In doing so, they certify that no information disclosed is of a confidential nature, commercially sensitive, or containing personal information.

Employees who are using social media with access to the Shire's social media accounts must ensure the following:

- All users must opt into two-factor authentication where available;
- Each post is proof read/proofread and spell checked/spell-checked;
- The intent of the post is clear and concise;
- The information posted is accurate;
- Each post is respectful and polite;
- Content adheres to the terms of use of the relevant social media platform;
- If a mistake is made it is quickly corrected, and a disclosure is made, and the Department's Director is informed;
- If unsure of a situation, consult either the Chief Executive Officer, or Director Corporate & Community Services or Director Infrastructure & Development Services/Deputy Chief Executive Officer.
- If an employee notices inappropriate content on any form of social media in relation to the Shire, it should be reported to either the Chief Executive Officer, Director Corporate & Community Services or Director Infrastructure & Development Services.

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The Shire of Waroona may also post and contribute to social media hosted by others, so as to ensure that the Shire of Waroona's strategic objectives are appropriately represented and promoted. These posts are to be authorised by an approved Officer prior to posting.

The Australian Advertising Standards Bureau (ASB) has issued a significant decision, classifying Facebook as an advertising medium. Consequently, it falls under the purview of the industry's self-regulatory code of ethics – the Australian Association of National Advertiser's (AANA) Code of Ethics. Social media pages are required to adhere to relevant codes and laws, meticulously reviewing all public posts to ensure they do not contain elements such as sexism, racism, or factual inaccuracies.

This ruling empowers authorities to impose fines or public scrutiny on companies for comments displayed on their social media 'brand' pages. The ASB's general stance is that Australia's advertising laws extend to all content on a brand's page, encompassing both material generated by the page creator and comments posted by users or friends.

Additionally, any comment or post that violates these codes and laws will be promptly removed without prior consultation.

3.1 Record Keeping and Freedom of Information

Official communications undertaken on behalf of the Shire of Waroona, including on the Shire of Waroona's social media accounts and third party social media accounts must be created and retained as local



government records in accordance with the Shire of Waroona's Record Keeping Plan and the *State Records Act 2000*. These records are also subject to the *Freedom of Information Act 1992*.

3.2 Elected Member & Employee Personal Accounts

Personal communications and statements made privately in conversation, written, recorded email or posted in personal social media have the potential to be made public, whether it was intended to be made public or not.

Therefore, on the basis that personal or private communications may be shared or become public at some point in the future, elected members and employees must ensure that their personal or private communications do not breach the requirements of this policy, the Code of Conduct and the *Local Government (Model Code of Conduct) Regulations 2021*.

Comments which become public and which breach this policy, the Code of Conduct or the *Local Government (Model Code of Conduct) Regulations 2021*, may constitute a serious breach of the *Local Government Act 1995* and may be referred for investigation.

No employee or volunteer of the Shire of Waroona is to post, comment, or share on the Shire's social media account/s from their own personal account unless authorised by the Chief Executive Officer. They are, however, welcome to like/follow the organisation's official pages, and like any post from an authorised channel.

Any social media interaction from an employee or volunteer outside the Shire of Waroona's official channels that is seen to be disrespectful or damaging to the Shire's reputation will be dealt with as a breach of the code of conduct. Employees and volunteers are encouraged to refrain from engaging on any social media platform concerning Shire of Waroona matters so as to avoid any unintended breaches.

This policy constitutes a lawful instruction to both elected members and employees and any breaches may lead to disciplinary action by the Shire of Waroona.

3.3 Policy Breach

Comments which become public and which breach this policy may also breach the Codes of Conduct and/or the Local Government Act 1995 and may be investigated.

Breaches of this policy by employees may lead to disciplinary action and/or dismissal by the Shire of Waroona.

4. Legislative and Strategic Context

The *Local Government Act 1995* and the associated subsidiary legislation provide the broad framework within which this policy operates. Specific references include –

- Local Government Act 1995, section 2.8 - The Shire President speaks on behalf of the Shire of Waroona.
- Code of Conduct for Council Members, Committee Members and Candidates, clause 8 – Personal Integrity.
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5. Review

This policy is to be reviewed every three years (triennially) as required.

6. Associated Documents

Nil.

Division	Corporate & Governance				
Policy Number	CGP022				
Contact Officer	Manager Corporate Services				
Related Legislation	Local Government Act 1995 Local Government (Model Code of Conduct) Regulations 2021 State Records Act 2000				
Related Shire Documents	Nil				
Risk Rating	Medium	Review Frequency	As required Triennially	Next Review	When required May 2026
Date Adopted	18/12/2018			OCM18/12/126	

Amendments		
Date	Details of Amendment	Reference
22/06/2021	Updated as part of major review and reformatted.	OCM21/06/071
xxx 28/11/2023	<u>Reviewed with minor amendments</u>	<u>xxx</u>
Previous Policies		
HR002 – Use of Council Vehicles 2.2 – Use of Council Vehicles COM023 – Social Media Policy		

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CGP022 – Social Media

1. Intention

This policy establishes protocols for using social media to undertake official Shire of Waroona communications with the community and provides guidance for elected members and employees on how to use social media in the course of their official duties. It ensures that communication is professional, accurately represents Council's position and fosters a positive public perception of the Shire of Waroona.

2. Scope

This policy applies to elected members, employees, volunteers and contractors of the Shire of Waroona.

3. Statement

The Shire of Waroona's official social media activity will be consistent with relevant legislation, policies, standards and the positions adopted by Council. Our communications via social media will always be respectful and professional.

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Employees with access to the Shire's social media accounts must ensure the following:

- All users must opt into two-factor authentication where available;
- Each post is proofread and spell-checked;
- The intent of the post is clear and concise;
- The information posted is accurate;
- Each post is respectful and polite;
- Content adheres to the terms of use of the relevant social media platform;
- If a mistake is made it is quickly corrected, a disclosure is made, and the Department's Director is informed;
- If unsure of a situation, consult either the Chief Executive Officer, or Director Corporate & Community Services or Director Infrastructure & Development Services.
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3.2 Elected Member & Employee Personal Accounts

Personal communications and statements made privately in conversation, written, recorded email or posted in personal social media have the potential to be made public, whether it was intended to be made public or not.

Therefore, on the basis that personal or private communications may be shared or become public at some point in the future, elected members and employees must ensure that their personal or private communications do not breach the requirements of this policy, the Code of Conduct and the *Local Government (Model Code of Conduct) Regulations 2021*.

Comments which become public and which breach this policy, the Code of Conduct or the *Local Government (Model Code of Conduct) Regulations 2021*, may constitute a serious breach of the *Local Government Act 1995* and may be referred for investigation.

No employee or volunteer of the Shire of Waroona is to post, comment, or share on the Shire's social media account/s from their own personal account unless authorised by the Chief Executive Officer. They are, however, welcome to like/follow the organisation's official pages, and like any post from an authorised channel.

Any social media interaction from an employee or volunteer outside the Shire of Waroona's official channels that is seen to be disrespectful or damaging to the Shire's reputation will be dealt with as a breach of the code of conduct. Employees and volunteers are encouraged to refrain from engaging on any social media platform concerning Shire of Waroona matters so as to avoid any unintended breaches.

This policy constitutes a lawful instruction to both elected members and employees and any breaches may lead to disciplinary action by the Shire of Waroona.

3.3 Policy Breach

Comments which become public and which breach this policy may also breach the Codes of Conduct and/or the *Local Government Act 1995* and may be investigated.

Breaches of this policy by employees may lead to disciplinary action and/or dismissal by the Shire of Waroona.

4. Legislative and Strategic Context

The *Local Government Act 1995* and the associated subsidiary legalisation provide the broad framework within which this policy operates. Specific references include –

- Local Government Act 1995, section 2.8 - The Shire President speaks on behalf of the Shire of Waroona.
- Code of Conduct for Council Members, Committee Members and Candidates, clause 8 – Personal Integrity.
- Code of Conduct for Council Members, Committee Members and Candidates, clause 9 – Relationship with Others.
- Code of Conduct for Employees and Volunteers, clause 3.3 Personal Behaviour
- Code of Conduct for Employees and Volunteers, clause 3.13 Personal Communications and Social Media
-

5. Review

This policy is to be reviewed every three years (triennially).

6. Associated Documents

Nil.

Division	Corporate & Governance				
Policy Number	CGP022				
Contact Officer	Manager Corporate Services				
Related Legislation	Local Government Act 1995 Local Government (Model Code of Conduct) Regulations 2021 State Records Act 2000				
Related Shire Documents	Nil				
Risk Rating	Medium	Review Frequency	Triennially	Next Review	May 2026
Date Adopted	18/12/2018				OCM18/12/126

Amendments		
Date	Details of Amendment	Reference
22/06/2021	Updated as part of major review and reformatted.	OCM21/06/071
28/11/2023	Reviewed with minor amendments	xxx
Previous Policies		
COM023 – Social Media Policy		

LICENCE AND INDEMNITY AGREEMENT

BETWEEN

WATER CORPORATION
LICENSOR

AND

SHIRE OF WAROONA
LICENSEE

Water Corporation
629 Newcastle Street
LEEDERVILLE WA 6007
Ph: (08) 9420 2514
Fax: (08) 9420 2642

This Licence and Indemnity Agreement

is made on _____ 2023_ between the following parties:

Water Corporation ABN 28 003 434 917 of John Tonkin Water Centre, 629 Newcastle Street, Leederville Western Australia 6007 (**Licensor**)

Shire of Waroona ABN 22 902 474 201 of 52 Hesse Street, Waroona WA 6215 (**Licensee**)

Background

- A. The Licensor is the proprietor of the land located at Lot 356 on Plan 10667, 28 Beachcast Close, Preston Beach 6215.
- B. Licensee would like to carry out their works being installation, access, use and maintenance of CCTV communications equipment as further described in item 3 of the schedule.
- C. Licensee accepts the terms and conditions of this Licence
- D. The parties agree that the Licensee may use the Premises for the permitted Purpose on the terms and conditions of this Licence.

1. Licence

- (a) The Licensor agrees to grant a licence to the Licensee in relation to the Land.
- (b) This Licence confers no right of exclusive occupation of the Premises to the Licensee and the Licensor is entitled to deal with the Land and the Premises as it sees fit without restrictions from the Licensee.
- (c) This Licence is contractual only and does not give the Licensee any proprietary interest in any part of the Land or the Premises.
- (d) This licence is granted subject at all times to the right of the Licensor to use the Land and the Premises for the purposes for which the Land and the Premises are owned or vested in the Licensor.
- (e) This Licence may only be varied or replaced by a written agreement of the parties.
- (f) The Licence shall commence on the Commencement Date and expire at the end of the Term.
- (g) The Licensee's activities on the Land shall be restricted to those activities in pursuit of the Purpose.
- (h) The Parties agree that this License is personal to them and they will not assign, charge or sub-licence this Licence.

2. Indemnity

- (a) The Licensee acknowledges and accepts that it shall, at all times (and must ensure that its Personnel) comply with its Obligations and agrees that it must release and indemnify the Licensor and the Minister for Lands from:
 - (i) liability for any damage, loss, injury or death occurring on the Land and Premises;
 - and

- (ii) any action or demand arising from any damage, loss, injury or death caused by the Licensee and its Personnel's act or negligence or occupation of the Land.
- (b) The Licensee's indemnity does not apply to the extent that the Licensor caused or contributed to the damage, loss, injury or death by their act or negligence.

3. Insurance

During the Term, each party must maintain current public liability insurance and on request, provide evidence of currency of the policy when required to do so by the other party.

4. Termination

- (a) In the event of breach of any of the responsibilities of this Licence by the Licensee, the Licensor may terminate by notice in writing to the Licensee.
- (b) Either party may terminate this Agreement provided that one party gives to the other, one month's written notice. In the event of a breach of any of Licensee's Responsibilities, then at the discretion of the Corporation, this Agreement can be terminated in writing.

5. General

- (a) The Licensee agrees to seek, maintain, and comply with all relevant necessary approvals to use the Premises for the permitted Purpose under this Licence.
- (b) Each party must bear its costs arising out of the preparation, negotiation and execution of this Agreement.
- (c) This Licence is governed by and is to be constructed in accordance with the laws of Western Australia.
- (d) This Licence may be executed in any number of counterparts, all of which will taken together constitute the same document.
- (e) This Licence embodies the entire understanding of the parties and supersedes any prior Licence (whether in writing or not) between the parties, in relation to the subject matter of this Licence.

SCHEDULE

Item	Term	Definitions
1	Land	Lot 356 on Plan 10667 on Certificate of Title Volume 1371 Folio 868 as shown in red on the attached plan
2	Premises	As shown in red on the attached plan
3	Purpose	<p>Housing of two communications antennae on the communications mast.</p> <p>Housing of one CCTV camera on the mast.</p> <p>Housing of cables internally installed in the communications mast and conduit communications mast and the switchboard location.</p> <p>Installation of additional CCTV communications equipment if required as agreed by both parties.</p> <p>Access to Water Corporation's two switched supplies.</p> <p>Access for maintenance on installed assets.</p>
4	Commencement Date	1 st January 2024
5	Term	5 years from commencement date
6	Licence Fee	\$1.00 + GST per annum
7	Further Term	Nil
8	Rent Review(s)	Nil
9	Licensor's Address for Service of Notices	<p>Water Corporation PO Box 100 Leederville WA 6902 Attn: Procurement & Property – Amber Hopgood</p> <p>Amber.hopgood@watercorporation.com.au 08 9420 2263</p>
10	Licensee's Address for Service of Notices	<p>Shire of Waroona PO Box 20, Waroona WA 6215</p>
11	Insurance Amount	\$20,000,000 Public Liability
12	Obligations	<p>The Licensee and its Personnel shall:</p> <p>(a) Maintain and keep the areas directly surrounding the communications mast and Premises in good, clean and tidy condition;</p>

		<ul style="list-style-type: none"> (b) Not place anything on the Land and Premises which is likely to prevent or hinder the Licensor in undertaking any operational works; (c) Not to store chemicals, flammable liquids, acetylene gas or volatile or explosive oils or compounds or substances or any other hazardous substance upon the Land and Premises; (d) Not erect or construct any additional structures on the Land and Premises without the Licensor's written permission other than those in existence at the Commencement Date; (e) Not do anything that will damage the Licensor's infrastructure within the Land and Premises; (f) Allow the Licensor full and free access to the Land and Premises to repair, maintain and improve the existing infrastructure. The Licensor will use its reasonable endeavours to minimise disruptions to the Licensee; (g) Immediately notify the Licensor's 'Operations Manager, Service Delivery 13 13 75 for any incidents occurring on the Land and Premises; (h) Make good any damages to the Land and Premises due to the Licensee's activities. (i) Licensee acknowledges transfer of ownership of CCTV installed assets from Preston Beach Progress Association Inc.
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Signing Page

Executed as an agreement

Licensee

The Common Seal of the **Shire of Waroona**
was hereto affixed by authority of a resolution of
the Council in the presence of:

Signature of Mark Goodlet, CEO

Signature of Mike Walmsley, Shire President

SIGNED by **Colm Lawrence Stanley** the **Manager Property Management of Water Corporation (a Level 1 Attorney)** and by **Domenico Papalia** the **Lead, Property Acquisitions of Water Corporation (a Level 1 Attorney)** as the attorneys for Water Corporation who state that they have no notice of revocation of the **Power of Attorney No N704556 dated 22 August 2017** under which they sign in the presence of:

Witness

Attorney

Name (please print)

Colm Lawrence Stanley

C/- 629 Newcastle Street,
Address

Manager, Property Management of Water Corporation
Designated Post

Leederville WA 6007
Address (continued)

Occupation

Witness

Attorney

Name (please print)

Domenico Papalia

C/- 629 Newcastle Street,
Address

Lead, Property Acquisitions of Water Corporation
Designated Post

Leederville WA 6007
Address (continued)

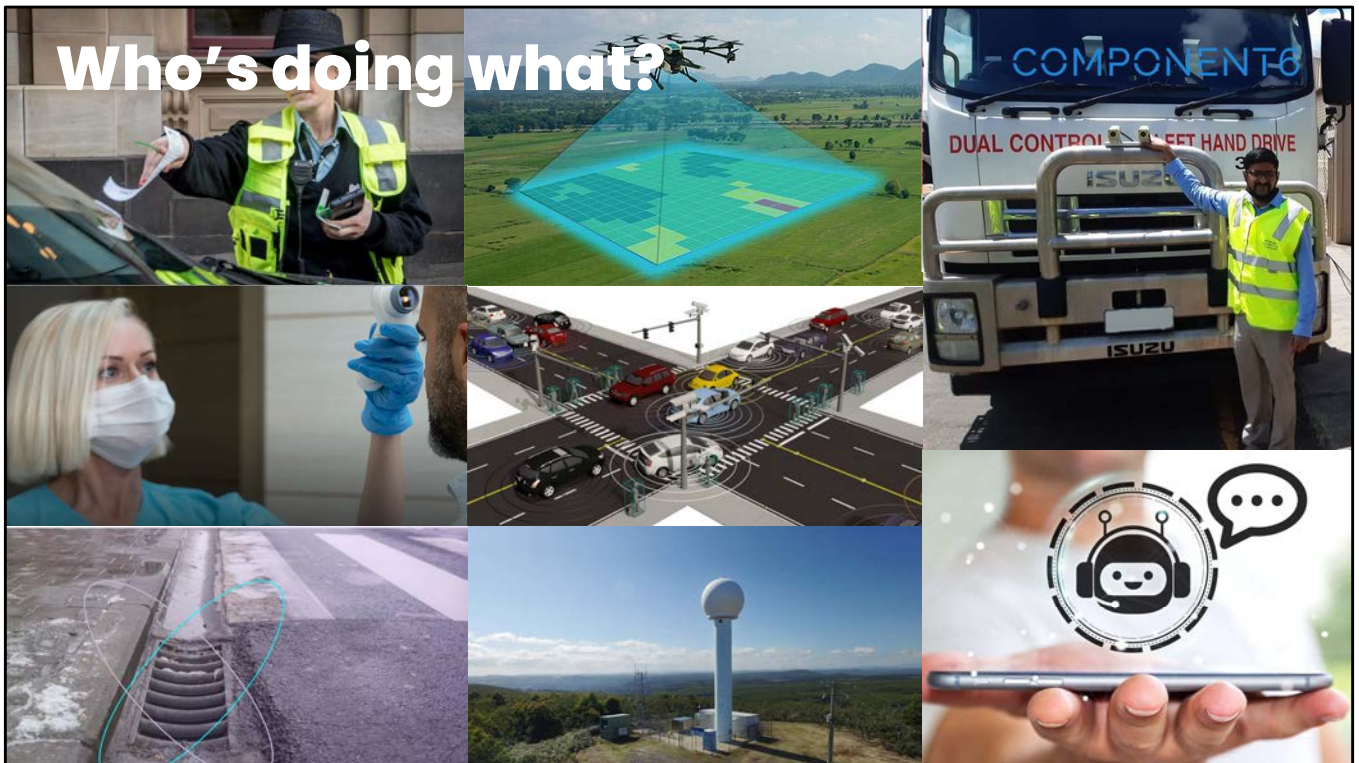
Occupation

Appendix A – Plan





**LGA Professionals Conference
Crown Casino
9th November 2023**



Australian usage:

- Melbourne city have used AI to optimise Parking Attendants placement in the city to ensure an optimal usage of the parking spaces in the city.
- Department of Environment are using Computer vision to track degradation of flora over time in the NT. Think swimming pool fence detection
- NSW LGAs used Machine Learning models designed by UTS to track likely COVID spreading patterns.
- Department of Transport SA used Industry Specific AI models to model road usage and the wear and tear on the road to enable them to pre-buy road material. Others use the same patterns to optimise traffic.
- City of Monash are considering the use of AI and IoT to track the water levels under each manhole so they can clear blockages early and decrease the total cost of maintenance.
- The Bureau of Meteorology have trialled predictive maintenance algorithms on Radars to improve uptime.
- Moreton Bay council have been using GPS and 5g connected cameras on garbage trucks to check for road and infrastructure degradation.
- LGAs in Queensland have BOTs in place to access government services 24/7 including fence and tree dispute BOTs MANDI and SANDI
- Brimbank in Victoria using 5g connected cameras on waste trucks to track where road work and some pavement work ([Melbourne Council to use 5G-enabled garbage trucks for road maintenance - Roads & Infrastructure Magazine \(roadsonline.com.au\)](https://www.roadsonline.com.au/news/melbourne-council-to-use-5g-enabled-garbage-trucks-for-road-maintenance))

Other use cases:

- Cyber attack prevention: Machine learning can help protect local government networks and systems from cyber threats by using anomaly detection, intrusion prevention, and malware analysis. For example, the city of Las Vegas has used machine learning to detect and respond to cyber attacks in real time⁴.
- Smarter policymaking: Machine learning can help inform and evaluate policies and initiatives by using data analysis, simulation, and optimization. For example, the city of Boston has used machine learning to measure the impact of bike lanes on traffic flow, safety, and emissions³.
- Vic government Courts system explored the idea of analysing case workloads and types to determine lawyers required in next budgetary year? Planning and budgeting.
- Sustainability: Dam management, fire management, combining data from things like the garbage trucks to proactively address maintenance challenges



What is the place for AI in WA when the geography is so disparate and when some of you have only have a small core team and rely on volunteers?
 Is there one? Should AI be deployed?
 If you choose to leverage AI, what are the risks and how do you limit them?

Examples: Algorithmic example:

- WA Building law across the state for house extensions, garages and pergolas for example is the same
- There are soil dependencies (from an engineering perspective) and regional additions to consider
- There is constantly a backlog across the state of applications with the first phase being a review of plans
- A local WA engineering firm were able to assess drawings in a matter of seconds to direct the drawer about whether they need to redraw or where there are problems in the drawing. It allows the 400 people offshore assessing them to focus on those submissions that are ready to be assessed. More applications are processed with the same number of people.

Examples: ChatGPT style example:

- Despite all being unique, every LGA has people interested in waste collection days, rates and building processes
- Typically, a robotic BOT would be the answer. It's a bad experience and difficult to maintaining.
- Now a Language Model for the state can be developed and every LGAs details would be used to provide a rich experience for those using a ChatBOT style engagement.

Is AI relevant to LGAs?

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Joanne Roney, CEO of Manchester City Council:
"AI is a powerful tool that can help us deliver better services, improve outcomes, and enhance the quality of life for our residents. We are using AI to support our ambitious vision for Manchester as a smart, green, and inclusive city. For example, we are using AI to monitor air quality, optimise waste management, and improve traffic flow. [We are also using AI to engage with our citizens and provide them with personalised and accessible information and support.](#)"

-  An accelerator to any process that can be digitised
-  An amplifier
-  A data capture tool
-  A way of processing large amounts of data
-  A way of removing barriers to engaging others

- For CEOs – AI told me that these were your four big issues:
 - [Dealing with political disputes and government inquiries that can affect their job security](#)¹²
 - [Attracting and retaining skilled workers in regional, rural and remote areas](#)¹
 - [Managing ageing infrastructure and environmental issues](#)³
 - [Meeting rising community expectations and demands for services](#)³⁴
- So let's look at somewhere that has been exploring for a long time.
- Joanne's view is shared by multiple Cities in Australia.
- Recognising that there is a value proposition to be had with AI but being pragmatic.
- For them, being clear on what AI is and what AI is not, is important

What are the risks?

Australian academics apologise for false AI-generated allegations against big four consultancy firms

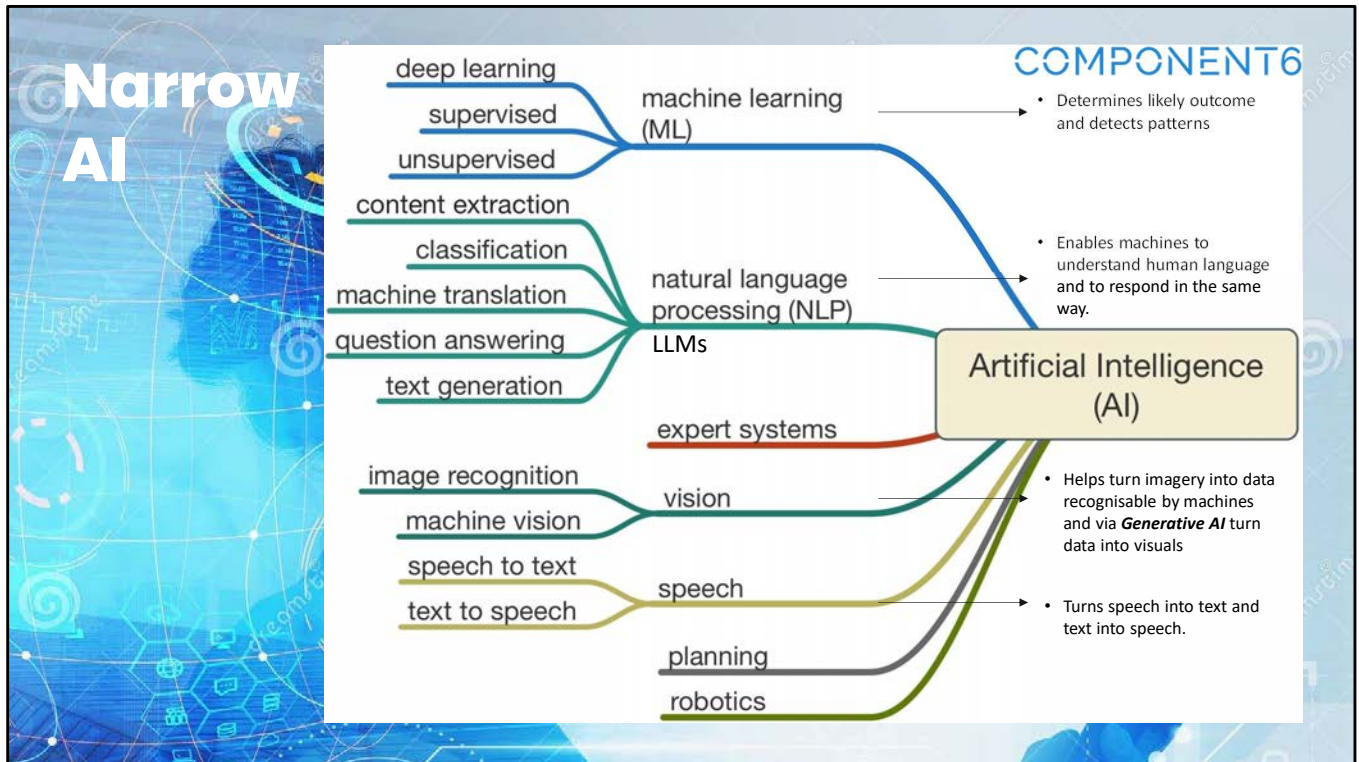
Case studies created by Google Bard AI as part of submission to parliamentary inquiry proven to be factually incorrect

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- Get our morning and afternoon news emails, free app or daily news podcast

KPMG has written to the academics' employers to state they will seek to publicly correct the record to protect their staff. Photograph: Diego Fedele/AAP

\$750m incorrectly recovered from 400,000 people.

- Algorithmic and autonomous - RoboDebt:
 - 7.5% wrong
 - \$10bn correctly recovered.
 - Data was arguably good
 - Process is lacking a human touch in a sensitive topic
 - Media
- - LLM related: Academics incorrectly using AI in Parliamentary enquiry into Big 4
 - Minimal information to support queries
 - Hallucinations
 - No human in the loop checking
 - Media



What's here: Narrow (weak) AI:

- AI that can perform a specific task or a narrow range of tasks, such as facial recognition, speech recognition, or playing chess. It is also called weak AI or application-specific AI. It simulates human intelligence based on a limited set of parameters, constraints, and contexts. Some examples of narrow AI are Siri, Alexa, Google Translate, and self-driving cars¹². Internet search, Netflix recommendations, Multifactor Authentication with your face, optimised routing.

What's coming: General (strong) AI:

- AI that can perform any intellectual task that a human can do, such as reasoning, learning, planning, and understanding natural language. It is also called strong AI or human-level AI. It replicates human intelligence across domains and contexts. It uses a theory of mind framework to recognise other intelligent agents' emotions, beliefs, and thought processes.
- Movie: HAL in Space Odessey, Skynet in Terminator, Ava in Ex-machina

What people fear: Super AI:

- AI that surpasses human intelligence and capabilities in all aspects, such as creativity, wisdom, and problem-solving. It is also called artificial superintelligence or superhuman AI. It transcends human intelligence and limitations. It uses a self-awareness framework to understand its own existence and goals.
- Movie Lucy – 98% of brain capacity – physics no longer matters



How do you move forward in a way that doesn't put your organisation at risk?

- Become an expert in defining problems and determining if Ai will help
 - Get good at quantifying problems – it'll benefit you all over the place
 - Be pragmatic: AI: Outside of using it to capture information, you typically only need AI if you have backlog or want to be ahead
- Governance
 - Put governance in place, and become really good at it, so you can decide when and if you need/benefit from
 - Be very clear on roles and accountability
- Readiness
 - Off-the-shelf vs custom – use governance, communication and education to explain what and when
 - Remember, there are people all over the planet that want to help you
 - Constantly measure maturity
- Ethics
 - Build Ethical decision making into problem definition and governance making
 - Educate on the Ethics in your organisations
 - Be clear on what IS and well as what IS NOT considered ethical
- Education
 - Educate your staff to tell you where they can see opportunities
 - Collaborate with other LGAs, education etc
 - Provide clarity for others on ethics, parts of governance, what others are doing etc.

Thank you

Dan Hookham
0435 421170

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Organise a preliminary chat now

www.component6.com

- And with that we conclude.
- Thank you everyone, my name is Dan Hookham, it's my mission to empower organisations with AI.
- You can contact me through our webpage or scan the QR code and it'll write an email for you. All you have to do is push send.
- No pressure. Free discussions on any topics you'd like to talk about.
- Questions:
 - Is ChatGPT safe?
 - What about other online Ai software such as Midjourney?
 - Can you explain more about how we could work together?