



MINUTES
OF MEETING
HELD ON
15 AUGUST 2017
3.00PM

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1. OPENING, OBITUARIES, VISITOR

1.1 OPENING

President Metcalf opened the meeting at 3.10pm.

1.2 OBITUARIES

2. RECORD OF ATTENDANCE/APOLOGIES

2.1 RECORD OF ATTENDANCE

D.E. Metcalf	President	Town Ward
T.A. Jones		Rural North Ward
R.I. Trepp		Rural South Ward
L.G. Hagboom		Rural South Ward
B.N. Walsh		Town Ward
D.P. Hudson		Town Ward
A.J. Metcalf		Town Ward
A.J. Selvey	Chief Executive Officer	
I.P. Edwardson	Finance Manager	
S.F. Geerdink	Works Manager	
E.L. Richard	Council Liaison/Recorder	

2.2 LEAVE OF ABSENCE

2.3 APOLOGIES

W.E. Coote	Deputy President	Rural North Ward
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The Shire President read a letter from Cr WE Coote in which Cr Coote tendered his resignation from Council effective from 16th August 2017.

COUNCIL DECISION – ITEM 2.3

Moved: Cr AJ Metcalf Seconded: Cr DP Hudson Carried: 7/0

THAT COUNCIL RECEIVE CR WE COOTE'S RESIGNATION AND SEND CR COOTE A LETTER OF APPRECIATION.

2.4 GUESTS

G. Deocampo	Observer/Assisting Finance Manager
L.A. Valentine	Observer/Governance & Organisational Development Coordinator

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4. DECLARATION OF ELECTED MEMBERS
5. PUBLIC QUESTION TIME
6. APPLICATIONS FOR LEAVE OF ABSENCE
7. CONFIRMATION OF MINUTES

COUNCIL DECISION – ITEM 7.1

Moved: Cr TA Jones

Seconded: Cr RI Trepp

Carried: 7/0

THAT THE MINUTES OF THE ORDINARY MEETING OF THE DOWERIN SHIRE COUNCIL HELD ON 25 JULY 2017 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

8. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

9. ANNOUNCEMENTS BY PRESIDENT WITHOUT DISCUSSION

9.1 PRESIDENT ANNOUNCEMENTS

Business Association Meeting in Toodyay

Presidents Forum before WALGA Conference

AROC Meeting

Strategic Workshop 2

Dowerin Events Management Meeting

STA Opening

10. REPORTS OF COMMITTEE AND OFFICERS

10.1 OPERATIONS

10.1.1 ADOPTION OF THE 2017/2018 BUDGET

Date:	9 August 2017
Applicant:	Shire of Dowerin
Location:	N/A
File Ref:	
Disclosure of Interest:	Authors of this agenda item and recommendations have a financial interest as salaries and other payments to the authors are incorporated in the budget.
Author:	A. Selvey, Chief Executive Officer; I. Edwardson, Manager Finance and Corporate Services; M. Shirt, Local Government Finance Consultant/Advisor.
Attachments:	1. 2017/2018 Draft Statutory Budget 2. 2017/2018 Schedule of Fees and Charges;

Summary

This item seeks Council's consideration of the 2017/2018 Municipal Fund Budget, including the striking of the rates, for the Shire of Dowerin and puts forward the officer's recommendation to Council to adopt the budget as presented.

Background

The draft 2017/18 budget, as attached, has been based on progressing priorities in Council's strategic documents such as the Strategic Community Plan, Corporate Business Plan and Plant Replacement Plan.

Council has given consideration to the detail within the draft budget as presented at a series of workshops, including a one-day workshop on the 2017/18 Roads Program.

Comment

The proposed budget has been prepared to include an aggregate rates increase of 3%; noting that individual properties will experience different rates increases as a result of revaluations.

Fees and charges were increased by 4% in most program areas as per the Schedule of Fees and Charges adopted by Council as a draft at the Ordinary Meeting of Council on 23 May 2017 for the purpose of giving public notice.

Employee numbers have remained at 2016/17 levels. Employment costs have been increased by 2% to allow for incremental increases and potential increased to Award rates of pay.

Major purchases of plant as per the Plant Replacement Plan adopted by Council at the Ordinary Meeting of Council on 27 June 2017 will include purchase of a Grader and a new printer/copier.

The 2017/18 budget includes a capital works program of \$3,223,664 comprised of the following:

1. A road program totaling \$1,213,927, the cost of which is partially offset by Federal and State road funding;

2. Finalising the Short Term Accommodation Project in accordance with the National Stronger Region Grant funding requirements;
3. Completing the new Fire Services Building in accordance with Department of Fire and Emergency Services grant funding of \$241,000;
4. Re-roofing the Shire office building and installing solar panels at a maximum cost of \$70,000;
5. A storm water capture and utilisation project at a cost of \$250,000 subject to grant funding of \$170,000;
6. Purchase of a new vehicle for HACC and renewal of the HACC building and equipment as per GROWTH funding of \$58,247;
7. Renewal of swimming pool infrastructure at a cost of \$100,000, the cost of which is partially funded from the balance of the swimming pool reserve of approx. \$32,000.

No new loans or debentures are proposed.

The budget will include transfers from reserves of \$195,844 and transfers to reserves of \$312,673 (plus interest of approx. \$39,000) resulting in a projected net increase of approx. \$156,000 in the reserve balance at the end of the 2017/18 financial year; noting that the following changes to the reserve accounts:

1. Community Bus Reserve will be closed and the balance of \$40,523 (plus interest) transferred to the Plant Replacement Reserve;
2. All Hours Gym Reserve will be closed and the balance of \$1673 (plus interest) transferred to the Recreation Reserve;
3. The Swimming Pool Reserve will be closed and the balance of \$32456 (plus interest) utilised in capital works/renewal of the swimming pool in 2017/18.

(See Note 9 of the attached Budget document for details of all reserve movements and balances.)

Financial Implications

Detailed implications of this item are contained within the attached draft budget document.

Risk Implications

The budget is one of the most strategic and important decision made by Council. Council workshops have discussed the risk that could arise from rates increases that are unpalatable or unaffordable while at the same time ensuring sufficient funding for operational requirements, new and renewal capital works and adequate reserves for future use.

Consultation

Several budget workshops have been held with Council over the course of June and July, including a detailed road program inspection.

Policy Implications

Nil

Statutory Implications

Section 6.2 of the *Local Government Act 1995* stipulates that each Local Government is to prepare an annual budget between the period from 1 June in a financial year to 31 August in the next

financial year. This section of the Act also prescribes the form and manner for the budget.

Strategic Implications

The budget has been based on progressing projects and services identified in the Strategic Community Plan and Corporate Business Plan.

Voting Requirements

Absolute Majority is required is required for sections of the recommendation.

OFFICER RECOMMENDATION – ITEM 10.1.1.

PART A – MUNICIPAL FUND BUDGET FOR 2017/2018

That Council, by Absolute Majority, Pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, resolves to adopt the Municipal Fund Budget as contained in ATTACHMENT 1 of this agenda for the Shire of Dowerin for the 2017/2018 financial year which includes the following:

1. Statement of Comprehensive Income by Nature and Type on page 2 showing a net result for the 2017/18 financial year of \$1,084,932;
2. Statement of Comprehensive Income by Program on page 3 showing a net result for that year of \$1,084,932;
3. Statement of Cash Flows on page 5;
4. Rate Setting Statement on page 6 showing an amount required to be raised from the rates of \$1,226,770;
5. Notes to and Forming Part of the Budget on pages 7 to 30;
6. Transfers to/from Reserve Accounts as detailed in page 26.

PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS

1. That Council, by **Absolute Majority**, pursuant to Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* For The purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, impose the following general rates and minimum payments on Gross Rental and Unimproved Values.

1.1 General Rates

- | | | |
|----|-------------------------------|----------------------------|
| 1. | Residential (GRV) | 9.2300 cents in the dollar |
| 2. | Commercial / Industrial (GRV) | 9.2300 cents in the dollar |
| 3. | Town Rural (GRV) | 9.2300 cents in the dollar |
| 4. | Other Towns (GRV) | 9.2300 cents in the dollar |
| 5. | Rural Farmland (UV) | 0.7910cents in the dollar |

1.2 Minimum Payments

- | | | |
|-----|-------------------------------|-------|
| 6. | Residential (GRV) | \$706 |
| 7. | Commercial / Industrial (GRV) | \$706 |
| 8. | Town Rural (GRV) | \$706 |
| 9. | Other Towns (GRV) | \$206 |
| 10. | Rural Farmland (UV) | \$706 |
| 11. | Commercial / Industrial (UV) | \$706 |

12.	Town Rural (UV)	\$706
13.	Mining (UV)	\$206

2. Council, by **Absolute Majority**, Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, nominates the following due dates for the payment in full by instalments:

Full payment and first instalment due date	29 Sept 2017
2 nd half instalment due date	30 March 2018
2 nd quarterly instalment due date	29 November 2017
3 rd quarterly instalment due date	29 January 2018
4 th quarterly instalment due date	30 March 2018

3. Council, by **Absolute Majority**, pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$4 for each instalment after the initial instalment is paid.
4. Council, by **Absolute Majority**, pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.
5. Council, by **Absolute Majority**, pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

PART C – GENERAL FEES AND CHARGES FOR 2017/2018

Council, by **Absolute Majority**, pursuant to Section 6.16 of the *Local Government Act 1995*, adopts the Fees and Charges inclusive of the draft 2017/2018 budget included as ATTACHMENT 2 of this agenda.

PART D – OTHER STATUTORY FEES FOR 2017/2018

1. Council, by **Simple Majority**, pursuant to Section 53 of the *Cemeteries Act 1986* adopts the Fees and Charges for the Shire of Dowerin Cemetery included in the draft 2017/2018 budget included as ATTACHMENT 2 of this agenda.
2. Council, by **Simple Majority**, pursuant to Section Regulation 53(2) of the *Building Regulation 2012* adopts a swimming pool inspection fee of \$33.00 inclusive of GST.
3. Council, by **Simple Majority**, pursuant to Section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, adopts the following charges for the removal and deposit of domestic

and commercial waste:

1. Residential Premises (including recycling)

- 240ltr bin per weekly collection \$325pa
- 240ltr bin per weekly collection – Extra Refuse Service \$162pa

PART E – ELECTED MEMBERS’ FEES AND ALLOWANCES FOR 2017/2018

1. Council, by **Absolute Majority**, pursuant to Section 5.99 of the *Local Government Act 1995* and regulation 34 of the *Local Government (Administration) Regulations 1996*, adopts the following fees and allowances for payment of elected members:

Council Meetings – Councillors	\$ 195	per meeting
Council Meetings – President	\$ 260	per meeting
Council Committee Meetings	\$ 73	per meeting
Allowance – President	\$3120	Per Annum
Allowance – Deputy President	\$ 780	Per Annum

PART F – MATERIAL VARIANCE REPORTING FOR 2017/2018

1. Council, by **Simple Majority**, pursuant to regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and AASB 1031 Materiality, resolves that the level to be used in statements of financial activity in 2017/2018 for reporting material variances shall be 5% or \$5,000, whichever is greater.

Not all decisions associated with budget adoption require an ABSOLUTE Majority. The adoption of a budget should not be by a single resolution; rather the budget adoption should be broken-down into various like components as shown above and be adopted by several separate motions.

Council may consider adopting some of the above items as a separate report and prior to the formal adoption of the budget. Such items may be:

1. Adoption of the Fees and Charges (Part D and E)
2. Adoption of Councillor Fees (Part F)
3. Adoption of material variance for reporting (Part G)

COUNCIL DECISION – ITEM 10.1.1

PART A – MUNICIPAL FUND BUDGET FOR 2017/2018

Moved: Cr RI Trepp

Seconded: Cr BN Walsh

Carried: 7/0 Absolute Majority

That Council, by Absolute Majority, Pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, resolves to adopt the Municipal Fund Budget as contained in ATTACHMENT 1 of this agenda for the Shire of Dowerin for the 2017/2018 financial year which includes the following:

4. Statement of Comprehensive Income by Nature and Type on page 2 showing a net result for the 2017/18 financial year of \$1,084,932;
5. Statement of Comprehensive Income by Program on page 3 showing a net result for that year of \$1,084,932;
6. Statement of Cash Flows on page 5;
7. Rate Setting Statement on page 6 showing an amount required to be raised from the rates of \$1,226,770;
8. Notes to and Forming Part of the Budget on pages 7 to 30;
9. Transfers to/from Reserve Accounts as detailed in page 26.

PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS

Moved: Cr TA Jones

Seconded: Cr BN Walsh

Carried: 7/0 Absolute Majority

10. That Council, by **Absolute Majority**, pursuant to Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* For The purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, impose the following general rates and minimum payments on Gross Rental and Unimproved Values.

1.2 General Rates

- | | | |
|----|-------------------------------|----------------------------|
| 1. | Residential (GRV) | 9.2300 cents in the dollar |
| 2. | Commercial / Industrial (GRV) | 9.2300 cents in the dollar |
| 3. | Town Rural (GRV) | 9.2300 cents in the dollar |
| 4. | Other Towns (GRV) | 9.2300 cents in the dollar |
| 5. | Rural Farmland (UV) | 0.7910cents in the dollar |

1.2 Minimum Payments

- | | | |
|-----|-------------------------------|-------|
| 6. | Residential (GRV) | \$706 |
| 7. | Commercial / Industrial (GRV) | \$706 |
| 8. | Town Rural (GRV) | \$706 |
| 9. | Other Towns (GRV) | \$206 |
| 10. | Rural Farmland (UV) | \$706 |
| 11. | Commercial / Industrial (UV) | \$706 |
| 12. | Town Rural (UV) | \$706 |
| 13. | Mining (UV) | \$206 |

11. Council, by **Absolute Majority**, Pursuant to Section 6.45 of the *Local Government Act 1995*

and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, nominates the following due dates for the payment in full by instalments:

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2 nd quarterly instalment due date	29 November 2017
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4 th quarterly instalment due date	30 March 2018

12. Council, by **Absolute Majority**, pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$4 for each instalment after the initial instalment is paid.

13. Council, by **Absolute Majority**, pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.

14. Council, by **Absolute Majority**, pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

PART C – GENERAL FEES AND CHARGES FOR 2017/2018

Moved: Cr AJ Metcalf

Seconded: Cr DP Hudson

Carried: 7/0 Absolute Majority

Council, by **Absolute Majority**, pursuant to Section 6.16 of the *Local Government Act 1995*, adopts the Fees and Charges inclusive of the draft 2017/2018 budget included as ATTACHMENT 2 of this agenda.

PART D – OTHER STATUTORY FEES FOR 2017/2018

Moved: Cr BN Walsh

Seconded: Cr DP Hudson

Carried: 7/0

15. Council, by **Simple Majority**, pursuant to Section 53 of the *Cemeteries Act 1986* adopts the Fees and Charges for the Shire of Dowerin Cemetery included in the draft 2017/2018 budget included as ATTACHMENT 2 of this agenda.

16. Council, by **Simple Majority**, pursuant to Section Regulation 53(2) of the *Building Regulation 2012* adopts a swimming pool inspection fee of \$33.00 inclusive of GST.

17. Council, by **Simple Majority**, pursuant to Section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, adopts the following charges for the removal and deposit of domestic

and commercial waste:

1. Residential Premises (including recycling)

- 240ltr bin per weekly collection \$325pa
- 240ltr bin per weekly collection – Extra Refuse Service \$162pa

PART E – ELECTED MEMBERS’ FEES AND ALLOWANCES FOR 2017/2018

Moved: Cr BN Walsh

Seconded: Cr RI Trepp

Carried: 7/0 Absolute Majority

1. Council, by **Absolute Majority**, pursuant to Section 5.99 of the *Local Government Act 1995* and regulation 34 of the *Local Government (Administration) Regulations 1996*, adopts the following fees and allowances for payment of elected members:

Council Meetings – Councillors	\$ 195	per meeting
Council Meetings – President	\$ 260	per meeting
Council Committee Meetings	\$ 73	per meeting
Allowance – President	\$3120	Per Annum
Allowance – Deputy President	\$ 780	Per Annum

PART F – MATERIAL VARIANCE REPORTING FOR 2017/2018

Moved: Cr AJ Metcalf

Seconded: Cr RI Trepp

Carried: 7/0

1. Council, by **Simple Majority**, pursuant to regulation 34(5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, resolves that the level to be used in statements of financial activity in 2017/2018 for reporting material variances shall be 5% or \$5,000, whichever is greater.

Not all decisions associated with budget adoption require an ABSOLUTE Majority. The adoption of a budget should not be by a single resolution; rather the budget adoption should be broken-down into various like components as shown above and be adopted by several separate motions.

Council may consider adopting some of the above items as a separate report and prior to the formal adoption of the budget. Such items may be:

1. Adoption of the Fees and Charges (Part D and E)
2. Adoption of Councillor Fees (Part F)
3. Adoption of material variance for reporting (Part G)

10.1.2 WASTE MANAGEMENT AROC JOINT TENDER

Date:	8 August 2017
Applicant:	The Shire of Dowerin
Location:	N/A
File Ref:	
Disclosure of Interest:	Nil
Author:	Steve Geerdink, Manager Assets and Works
Attachment:	Nil

Summary

This report provides details regarding a potential joint tender for waste/recycle contract and recommends Council participates in a joint tender with member AROC Councils for its waste/recycle pick up service.

Background

The AROC member Councils have set up a waste management group with representatives from each Shire to look at ways of improving and making waste and waste management more cost effective and efficient.

Comment

On 3 July 2017 the AROC waste committee met to discuss options for collaboration with waste management. Waste management contracts were discussed with several of the Shires coming to near the end of their contracts. Discussion on this matter highlighted that Avon Waste has the current contracts for all AROC councils. The view was put forward that a joint tender be put in for waste management by AROC, with each Shire forwarding the relevant information as to what would be required for waste collection and management needs.

As each Shire has different needs and different quantities of service required there is no sure outcome as to cost saving being achieved until tender is received. The possibility of lower cost may come about as a larger target may entice new contractors which would hopefully lead to a more competitive market.

However as lower costs cannot be guaranteed the waste management group recommend that individual councils will have the option to opt out and undertake an individual tender if prices are not acceptable in the joint tender.

Financial Implications

As the current contract ends June 30 2018 Council would need to make allocations in the 2018-19 budget for a new contract. The intent is to ensure the best possible financial outcome from a joint tender.

Risk Implications

There are no risks involved in investigating a joint tender as per the officer's recommendation as Council will retain the option to progress with a sole contract if that is the preferred direction of

Council when tenders are received.

Consultation

Chief Executive Officer

Members AROC Waste Management Group

Policy Implications

Purchasing Policy

Statutory Implications

The Local Government (Functions and General) Regulations 1996 - Reg. 11 stipulates the requirements for calling tenders. This process has been compliant with these statutory requirements.

Strategic Implications

Aligns with Shire of Dowerin Community Strategic Plan – Theme 3 – Caring for the Environment 3.1.2 “Promote waste minimization and sustainable waste disposal”.

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 10.1.2

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECT 3.1 OF THE LOCAL GOVERNMENT ACT RESOLVES TO A ENTER INTO A JOINT TENDER WITH MEMBER AROC COUNCILS FOR WASTE MANAGEMENT SERVICES WHILST RETAINING THE OPTION TO UNDERTAKE ITS OWN TENDER FOR WASTE MANAGEMENT SERVICES IF JOINT TENDER IS UNEXCEPTABLE.

COUNCIL DECISION – ITEM 10.1.2

Moved: Cr AJ Metcalf

Seconded: Cr DP Hudson

Carried: 7/0

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECT 3.1 OF THE LOCAL GOVERNMENT ACT RESOLVES TO A ENTER INTO A JOINT TENDER WITH MEMBER AROC COUNCILS FOR WASTE MANAGEMENT SERVICES WHILST RETAINING THE OPTION TO UNDERTAKE ITS OWN TENDER FOR WASTE MANAGEMENT SERVICES IF JOINT TENDER IS UNEXCEPTABLE.

10.1.3 WHEATBELT HERITAGE RAIL REPORT AND FUTURE DIRECTION

Date:	8 August 2017
Applicant:	Shire of Dowerin
Location:	N/A
File Ref:	
Disclosure of Interest:	Nil
Author:	A. Selvey, Chief Executive Officer;
Attachments:	3. Wheatbelt Heritage Rail Workshop Report

Summary

This item presents a report from a workshop of key stakeholders to discuss options for the future of the Wheatbelt Heritage Rail (WHR) project. The recommendation is that the report is received and that Council resolves to develop a static display at Minnivale for WHR, with an option for a third party to assume responsibility for operating the WHR at any time in the future.

Background

Following the finalisation of Phase One of the Wheatbelt Heritage Rail (WHR) project, the Shire needed to determine the future of the project and how best to leverage from the investment made to-date. A workshop of key stakeholder and expert advisors was held to discuss options for the future of WHR, including capital and operational costs of each option along with the benefits and risks associated with each. The aim of the workshop was to find an option / options that were supported and could be recommended to Council. The attached report provides further detail regarding the background of the project, the funding allocations and the current status.

Comment

The report alludes to the fact that the project did not deliver the promised/anticipated outcome being a passenger heritage rail operating on a monthly basis in the Dowerin area. The reasons offered by the project team include the impact of the cost of rewheeling all rolling stock to comply with new wheel rim requirements and the cost for insurance. The workshop determined that, in the short term, a static display at Minnivale was the only viable option that did not require much capital and operation outlay and still provided a benefit. In the longer term, Rail Heritage WA was very keen to see an operating passenger rail service; however all participants recognised that this would require significant capital and operational outlay and that the Shire, nor any other agency, had the financial capacity to progress an operating passenger service at the moment.

Financial Implications

The financial implications are detailed in the report. The summary view is that for an operating passenger rail service, capital outlay would be in the vicinity of \$600,000 and operating costs would be between at least \$60,000 but likely to be much more.

Risk Implications

The officer's recommendation (and preferred option from the workshop) carries the least risk. A very preliminary risk analysis of other options suggests a high level of risk including risk of changes to the operating environment that has significant cost implications (such as the rewheeling example). There is also significant risk with predicted revenue stream. The anticipated passenger numbers cannot be guaranteed and therefore could impact on net operational costs. However, there is still

some risk associated with the officer's recommendation. These include:

1. The reputational risk that could arise from stakeholders and community members expecting a passenger service. Further grant funding applications may be viewed more critically.
 2. The risk of inviting people into the Wheatbin which is located close to an operating rail line.
- These risks will be reviewed in detail and mitigation strategies put in place.

Consultation

All key stakeholder agencies were represented at the workshop. These agencies are listed in the report.

Policy Implications

Nil

Statutory Implications

Nil

Strategic Implications

Strategic Community Plan

Objective 2.3 / Strategy 2.3.5 Continue developing the Wheatbelt Heritage Rail Project.

While this project is listed as a strategic priority, the officer's recommendation also takes into consideration the need to manage Council's finances effectively and efficiently.

Voting Requirements

Simple Majority required.

OFFICER RECOMMENDATION – ITEM 10.1.3

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT (1995) RESOLVES TO:

- 1. RECEIVE THE REPORT FROM THE WHEATBELT HERITAGE RAIL STAKEHOLDER WORKSHOP;***
- 2. PROGRESS WITH OPTION ONE – STATIC DISPLAY AT MINNIVALE WITHIN CURRENT BUDGET ALLOCATIONS FOR AREA PROMOTION;***
- 3. CONTINUE TO WORK WITH RAIL HERITAGE WA AND OTHER STAKEHOLDERS TO IDENTIFY A SUITABLE THIRD PARTY TO ASSUME RESPONSIBILITY FOR PROGRESSING THE PROJECT.***

COUNCIL DECISION – ITEM 10.1.3

Moved: Cr RI Trepp

Seconded: Cr BN Walsh

Carried: 7/0

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT (1995) RESOLVES TO:

- 1. RECEIVE THE REPORT FROM THE WHEATBELT HERITAGE RAIL STAKEHOLDER WORKSHOP;**
- 2. PROGRESS WITH OPTION ONE – STATIC DISPLAY AT MINNIVALE WITHIN CURRENT BUDGET ALLOCATIONS FOR AREA PROMOTION;**
- 3. CONTINUE TO WORK WITH RAIL HERITAGE WA AND OTHER STAKEHOLDERS TO IDENTIFY A SUITABLE THIRD PARTY TO ASSUME RESPONSIBILITY FOR PROGRESSING THE PROJECT.**

10.1.4 DRAFT SHIRE OF DOWERIN EMPLOYEE HEALTH AND WELL-BEING POLICY

Date: 8 August 2017

Applicant: Shire of Dowerin

Location: N/A

File Ref:

Disclosure of Interest: The author of this report and recommendation would stand to benefit from the draft policy by virtue of being an employee of Council.

Author: Andrea Selvey, CEO

Attachments: 4. Draft Employee Health and Well-being Policy

Summary

This item brings a draft Employee Health and Well-being Policy before Council for Council consideration and, if satisfactory, adoption.

Background

The Shire aims to be an employer of choice and as such needs to find innovative and creative ways in which to recognise and support employees while being cognisant of the Shire's limited capacity to offer large financial incentives that can compete with the private sector and other larger Councils.

Comment

This policy aims to create a workplace culture that supports and encourages the health and well-being of our employees and demonstrates to employees that they are valued and important. The Shire will work in partnership with our insurer, LGIS to implement this initiative as outlined in this policy.

Consultation

This matter was the subject of a Councillor workshop on 25 July 2017. All staff have been provided with a draft copy of the policy for their review and input. There has been strong support from staff for the policy.

Financial Implications

There are unlikely to be significant financial impacts. Many of the initiatives outlined in the policy can be sourced at no cost to the Shire from our insurers – LGIS. There may be a small reduction in revenue for the pool and gym if employees take advantage of that element of the policy provision.

Risk Implications

This policy clearly demonstrates that employee health and well-being is important to Council and that Council is willing to invest in providing opportunities for positive outcomes for staff in this important area.

Policy Implications

Should Council support the officer's recommendation and adopt the policy, it will be added to the Policy Manual and guide future decisions regarding the provision of staff housing /allowances.

Statutory Implications

This policy is presented to Council under Section 2.7 of the *Local Government Act 1995* which stipulates includes that the role of Council is to determine policies.

Strategic Implications

Community Strategic Plan:

Objective 4.1 An efficient and informative organisation

Voting Requirements

Absolute majority is required.

OFFICER RECOMMENDATION – ITEM 10.1.4

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 2.7 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO ADOPT THE EMPLOYEE HEALTH AND WELL-BEING POLICY AS PRESENTED.

COUNCIL DECISION – ITEM 10.1.4

Moved: Cr TA Jones

Seconded: Cr AJ Metcalf

Carried: 7/0

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 2.7 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO ADOPT THE EMPLOYEE HEALTH AND WELL-BEING POLICY AS PRESENTED.

10.1.5 DRAFT RELATED PARTY DISCLOSURES POLICY

Date:	8 August 2017
Applicant:	Shire of Dowerin
Location:	N/A
File Ref:	
Disclosure of Interest:	Nil
Author:	A. Selvey, Chief Executive Officer;
Attachments:	5. Draft Related Party Disclosure Policy

Summary

This report brings a draft policy on Related Party Disclosures before Council and the officer's recommendation is that Council adopts the Policy.

Background

At the Ordinary Meeting of Council on 25 July Council resolved to note the requirement for Related Party Disclosures and approved the Draft Disclosure Forms. At same time, Council resolved to develop a policy in relation to this matter, specifically to determine a level of materiality. This item brings a draft policy forward to the Finance Committee for consideration before formally presenting the draft policy to Council.

Comment

The draft policy has been recommended by the Shire's External Auditor. It aims to define the parameters for Related Party Transactions and the level of disclosure required to achieve compliance. The policy recommends that all transactions involving Related Parties should be captured and reviewed to determine materiality or otherwise of such transactions, if the transactions are Ordinary Citizen Transactions (OCTs), and to determine the significance of each of the transactions. The policy further states that it is not considered appropriate to set either a dollar value or a percentage value to determine materiality.

The Finance Committee discussed this Policy at their meeting on Friday 11 August. The discussion involved a representative from the Shire's External Audit firm. However, the timing of this agenda and the Finance Committee has precluded any commentary from that meeting being included in this agenda item. Finance Committee members will be able to provide verbal updates at the Ordinary Meeting of Council if required.

Financial Implications

There are no direct financial implications; however the indirect cost of implementing this policy has yet to be analysed but is anticipated to be significant.

Risk Implications

This policy aims to minimize the risk of noncompliance from not fully understanding the requirements of AASB 124. Noncompliance would result in a qualified audit

Consultation

This policy has been discussed by the Finance Committee and the Audit Committee Councillor who is not on the Finance Committee. The Shire's Audit firm representative has been consulted and was

included in the discussions with the Finance Committee.

Policy Implications

Should Council adopt this policy, it will be added to the Shire of Dowerin Policy Manual.

Statutory Implications

Related Party Disclosure is required under Accounting Standard AASB 124.

Strategic Implications

Community Strategic Plan:

Objective 4.1 An efficient and informative organisation.

Voting Requirements

Simple Majority required.

OFFICER RECOMMENDATION – ITEM 10.1.5

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO AUSTRALIAN ACCOUNTING STANDARD AASB 124 RESOLVES TO ADOPT THE RELATED PARTY DISCLOSURE POLICY AS PRESENTED.

COUNCIL DECISION – ITEM 10.1.5

Moved: Cr DP Hudson

Seconded: Cr RI Trepp

Carried: 7/0

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO AUSTRALIAN ACCOUNTING STANDARD AASB 124 RESOLVES TO ADOPT THE RELATED PARTY DISCLOSURE POLICY AS PRESENTED.

10.1.6 PIONEERS PATHWAY

Date: 9 August 2017
Applicant: Shire of Dowerin
Location: N/A
File Ref:
Disclosure of Interest: Nil
Author: Andrea Selvey, CEO
Attachments: 6. Pioneers' Pathway Memorandum of Understanding (MoU)

Summary

This report seeks a Council resolution for the Shire of Dowerin to become a signatory to the Pioneers' Pathway MoU.

Background

The Pioneers Pathway is a Self-Drive Trail that runs from Toodyay to Merredin, a distance of 226 kilometres. It was originally established in 1985. Signage was added along the route approximately 15 years ago in 2001. The trail passes through the following Shires:

- Toodyay
- Goomalling
- Dowerin
- Wyalkatchem
- Trayning
- Nungarin
- Merredin

Each Shire currently makes an annual financial contribution towards the upkeep and marketing of the trail which in 2017/18 has been increased in the Draft Budget to \$3,500 (as per a Council resolution in March 2017 to consider this amount as part of the budget process). A committee consisting of representatives of each of the Shires oversees the management and marketing of the trail with the current lead organisation being the Shire of Goomalling. Other potential parties to the MoU are the Shires listed above.

Comment

This MoU aims to articulate the nature of the collaboration and set some guidelines for the roles and responsibilities of the Shires contributing to the Pioneers' Pathway. A summary of role for the Shire of Dowerin as a partner organisation would be to:

- Ensure day to day management of our element of the project as it relates to our Shire;
- Keep and provide information, photographs and statistics for use by the Pioneers' Pathway consortium;
- Manage the assets of the Pioneers' Pathway that are within our Shire, including adding them to our Asset Management Plans;
- Maintaining an annual financial commitment of \$3,500. The MoU also states that future financial contributions may be required – but would be considered by each Local

Government at the time of the request and would be subject to each Council's decision making and budget process.

These are further detailed in Section 5.3 of the attached MoU.

Consultation

All contributing Shires have been consulted in developing this MoU.

Financial Implications

An annual contribution of \$3,500 would be required under this MoU; however as per clause 5.3.5 any further request for funding would be subject to consideration by Council as part of each Council's decision-making process.

Risk Implications

There are no risks associated with signing this MoU. However, not becoming a signatory poses a risk of not having a say in the strategic development and management of the Pioneers' Pathway.

Policy Implications

Nil

Statutory Implications

Nil

Strategic Implications

Community Strategic Plan:

Objective 2.3 – A growing tourism industry

2.3.1 Market Dowerin and the region as a tourist destination

2.3.2 Continue to participate in regional tourism initiatives (e.g. Wheatbelt Way, Pioneers Pathway)

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 10.1.6

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT RESOLVES TO BECOME A SIGNATORY TO THE PIONEERS' PATHWAY MoU AS PRESENTED.

COUNCIL DECISION – ITEM 10.1.6

Moved: Cr BN Walsh

Seconded: Cr AJ Metcalf

Carried: 7/0

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT RESOLVES TO BECOME A SIGNATORY TO THE PIONEERS' PATHWAY MoU AS PRESENTED.

10.1.7 DRAFT CUSTOMER SERVICE CHARTER

Date:	8 August 2017
Applicant:	Shire of Dowerin
Location:	N/A
File Ref:	
Disclosure of Interest:	Nil
Author:	A. Selvey, Chief Executive Officer;
Attachments:	7. Draft Customer Service Charter

Summary

This report formally presents the Draft Customer Service Charter to Council. The officer's recommendation is that the Customer Service Charter is endorsed as presented.

Background

In June 2017, all office staff, HACC representatives and a representative from the outside / depot crew participated in a one-day workshop to develop a purpose statement and set of values to clarify the role of the Shire in the Community and to articulate the expectations of behavior in terms of the corporate values. The work of the group was then refined into a document that represents a commitment to our customers in the form of a Customer Service Charter.

Comment

While the purpose statement and values appear to be simple words that would take little time to develop, the process was involved and engaged all team members in considering the important role they play in the organisation, the way in which they felt the team could operate most effectively and how they believe they should treat each other (as internal customers) and our external customers. Given that staff were involved in developing this document it has the potential to become a powerful tool for the team members to hold each other accountable for their behavior in the work environment. It is also a strong statement for our Community to better understand and appreciate the commitment of the Shire of Dowerin employees to high quality customer service.

Financial Implications

There are no direct financial implications arising from the recommendation to adopt the Customer Service Charter.

Risk Implications

There is a real risk that this document could become just another formal paper that has no relevance to our actions and behaviors. Therefore, it will be the responsibility of the CEO, Managers and all staff to role model the behaviours articulated in this document, provide positive feedback when these behaviours are displayed and to hold each other to account when they are not. This will require ongoing training and support.

Consultation

All staff either participated in developing, or were provided with a draft copy of, this document. It was also presented as a draft at the 25 July Councillor workshop.

Policy Implications

Nil

Statutory Implications

Nil

Strategic Implications

Community Strategic Plan:

Objective 4.1 An efficient and informative organisation.

Voting Requirements

Simple Majority required.

OFFICER RECOMMENDATION – ITEM 10.1.7

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT RESOLVES TO ENDORSE THE SHIRE OF DOWERIN CUSTOMER SERVICE CHARTER AS PRESENTED.

COUNCIL DECISION – ITEM 10.1.7

Moved: Cr TA Jones

Seconded: Cr BN Walsh

Carried: 7/0

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT RESOLVES TO ENDORSE THE SHIRE OF DOWERIN CUSTOMER SERVICE CHARTER AS PRESENTED.

10.2 FINANCE REPORT

10.2.1 FINANCIAL STATEMENTS – DEFERRED TO SEPTEMBER MEETING OF COUNCIL

Date:	10 August 2017
Applicant:	Shire of Dowerin
Location:	N/A
File Ref:	
Disclosure of Interest:	Nil
Author:	A. Selvey, Chief Executive Officer
Attachments:	Nil

Summary

This report provides Council with an update on the status of the Financial Statements for the period ending 31 July 2017.

Background

Section 6.4 of the Local Government Act 1995 requires a Local Government to prepare financial reports.

The Local Government (Financial Management) Regulations Reg 34 require that a local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month, with details as prescribed. The statements are to be presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates.

Comment

The financial statements for the period ending 31 July 2017 have not been finalised and are not presented for the following reasons:

- Council has yet to adopt a budget for 2017/18 therefore figures for Budget could only be reported as draft;
- The priority for the finance team has been to process end of financial year requirements; and
- The Finance Committee meeting has been brought forward and is very early in the month.

Based on the above, the Chief Executive Officer, on the advice of the Manager Finance and Corporate Services and the external Finance Consultant to the Shire, took the view that trying to present the financial statements under these circumstances could result in errors in the reports. The decision to defer the financial statements until the September Ordinary Meeting of Council remains compliant with the Financial Management Regulations.

Financial Implications

There are no financial implications from deferring the financial reports.

Risk Implications

Putting the financial reports to Council under these circumstances poses a risk that they could be either incomplete or inaccurate.

Consultation

Finance and Corporate Services Manager

External Financial Consultant

Policy Implications

Nil

Statutory Implications

Council is required to adopt monthly finance statements to comply with Reg 34(1) of the Local Government (Financial Management) Regulations 1996. However, FMR r. 34(4) allows for the Statements to be presented to Council at an Ordinary Meeting of Council within 2 months after the end of the month to which the statements relate.

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 10.2 1

THAT COUNCIL, NOTES THE DEFERRAL OF THE PRESENTATION OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31 JULY 2017 UNTIL THE SEPTEMBER ORDINARY MEETING OF COUNCIL.

COUNCIL DECISION – ITEM 10.2.1

Moved: Cr TA Jones

Seconded: Cr RI Trepp

Carried: 7/0

THAT COUNCIL, NOTES THE DEFERRAL OF THE PRESENTATION OF THE FINANCIAL STATEMENTS FOR THE PERIOD ENDING 31 JULY 2017 UNTIL THE SEPTEMBER ORDINARY MEETING OF COUNCIL.

10.2.2 ACCOUNTS FOR PAYMENT – 1 JULY 2017 TO 28 JULY 2017

Date:	4 August 2017
Applicant:	Shire of Dowerin
Location:	Dowerin
File Ref:	ADM
Disclosure of Interest:	Nil
Author:	Emma Hardy – Finance Officer
Senior Officer:	Ina Edwardson – Finance Manager
Attachments:	8. List of Accounts 9. Credit Card Summaries

Background

The attached schedules of cheques drawn and electronic payments that have been raised by delegated authority during the month since the last meeting, are presented.

Comment

The list as presented has been reviewed by Chief Executive Officer, Finance and Corporate Services and Manager Assets and Works.

Statutory Implications

Reg 12 & 13 of the Local Government (Financial Management) Regulations 1996 requires that a separate list be prepared each month for adoption by Council showing payments made from Municipal Fund, Trust Fund and Reserve Fund by Chief Executive Officer under delegated authority from Council.

Policy Implications

Payments have been made under delegation.

Financial Implications

Funds expended are in accordance with Council's adopted budget for the 2016/17 financial year.

Risk Implications

Nil

Strategic Implications

Nil

Voting Requirements

A Simple Majority will be required at the Ordinary Meeting of Council.

OFFICER RECOMMENDATION – ITEM 10.2.2

THAT THE FINANCE COMMITTEE RECOMMEND THAT COUNCIL RECEIVE THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO CREDITOR PAYMENTS FROM THE MUNICIPAL FUND FOR THE PERIOD 01 JULY 2017 TO 28 JULY 2017.

COUNCIL DECISION – ITEM 10.2.2

Moved: Cr DP Hudson

Seconded: Cr RI Trepp

Carried: 7/0

THAT THE FINANCE COMMITTEE RECOMMEND THAT COUNCIL RECEIVE THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO CREDITOR PAYMENTS FROM THE MUNICIPAL FUND FOR THE PERIOD 01 JULY 2017 TO 28 JULY 2017.

10.3 MINUTES TO BE RECEIVED

Nil

11. NEW BUSINESS OF AN URGENT NATURE

12. ELECTED MEMBERS MOTIONS

13. CONFIDENTIAL ITEMS

14. CLOSURE OF MEETING

There being no further business Cr Dale Metcalf (President) declared the meeting closed at 3.49pm.

These minutes were confirmed true and accurate at the Ordinary Council Meeting held on Tuesday 26th September 2017.

.....

D.E. Metcalf

PRESIDENT

.....

Date

ORDINARY COUNCIL MEETING ATTACHMENTS

Tuesday
15 August 2017
3.00pm



ATTACHMENTS

10.1.1

1. 2017/2018 Draft Statutory Budget
2. 2017/2018 Schedule of Fees and Charges

10.1.3

3. Wheatbelt Heritage Rail Workshop Report

10.1.4

4. Draft Employee Health and Well-being Policy

10.1.5

5. Draft Related Party Disclosure Policy

10.1.6

6. Pioneers' Pathway Memorandum of Understanding (MoU)

10.1.7

7. Draft Customer Service Charter

10.2.2

8. List of Accounts
9. Credit Card Summaries

SHIRE OF DOWERIN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	1,247,570	1,211,846	1,211,651
Operating grants, subsidies and contributions		1,326,409	2,706,123	1,871,634
Fees and charges	14	422,200	310,716	286,061
Fees and charges - Sewerage	10	137,807	132,831	132,227
Interest earnings	2(a)	57,740	49,876	61,500
Other revenue	2(a)	28,866	34,211	35,106
		<u>3,220,592</u>	<u>4,445,603</u>	<u>3,598,179</u>
Expenses				
Employee costs		(1,553,120)	(1,406,899)	(1,493,710)
Materials and contracts		(843,690)	(908,954)	(881,179)
Utility charges		(177,710)	(156,757)	(147,160)
Depreciation on non-current assets	2(a)	(1,138,280)	(1,032,973)	(1,112,647)
Interest expenses	2(a)	(39,455)	(40,952)	(44,659)
Insurance expenses		(162,650)	(148,421)	(146,402)
Other expenditure		(94,340)	(78,347)	(88,349)
		<u>(4,009,245)</u>	<u>(3,773,303)</u>	<u>(3,914,106)</u>
		(788,653)	672,300	(315,927)
Non-operating grants, subsidies and contributions		1,839,985	1,308,272	2,074,000
Profit on asset disposals	6	40,800	0	0
Loss on asset disposals	6	(7,200)	0	0
NET RESULT		1,084,932	1,980,572	1,758,073
Other comprehensive income				
Changes on revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,084,932</u>	<u>1,980,572</u>	<u>1,758,073</u>

Notes:

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

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

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

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

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

	NOTE	2017/18 Budget	2016/17 Actual	2016/17 Budget
		\$	\$	\$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		4,730	4,867	8,525
General purpose funding		2,034,417	3,345,290	2,570,551
Law, order, public safety		25,310	19,857	24,150
Health		267,152	324,840	259,000
Education and welfare		132,510	98,595	129,894
Housing		142,590	151,297	128,256
Community amenities		235,837	249,499	228,327
Recreation and culture		81,840	82,075	80,700
Transport		147,630	144,277	146,100
Economic services		137,866	14,932	12,176
Other property and services		10,710	10,074	10,500
		<u>3,220,592</u>	<u>4,445,603</u>	<u>3,598,179</u>
Expenses Excluding Finance Costs (Refer Notes 1, 2 & 15)				
Governance		(479,770)	(544,736)	(505,037)
General purpose funding		(142,710)	(148,585)	(134,898)
Law, order, public safety		(68,680)	(60,758)	(81,231)
Health		(312,810)	(298,853)	(310,563)
Education and welfare		(166,000)	(121,340)	(170,271)
Housing		(196,250)	(215,484)	(175,349)
Community amenities		(295,770)	(265,042)	(310,220)
Recreation and culture		(748,960)	(735,834)	(704,429)
Transport		(1,226,750)	(1,139,514)	(1,283,028)
Economic services		(329,140)	(206,464)	(183,454)
Other property and services		(2,950)	4,259	(10,967)
		<u>(3,969,790)</u>	<u>(3,732,351)</u>	<u>(3,869,447)</u>
Finance Costs (Refer Notes 2 & 7)				
Recreation and culture		(13,687)	(17,404)	(16,605)
Economic services		(25,768)	(23,548)	(28,054)
		<u>(39,455)</u>	<u>(40,952)</u>	<u>(44,659)</u>
Non-operating Grants, Subsidies and Contributions				
Law, order, public safety		241,000	0	0
Community amenities		170,000	0	0
Recreation and culture		12,000	0	0
Transport		816,985	706,454	874,000
Economic services		600,000	601,818	1,200,000
		<u>1,839,985</u>	<u>1,308,272</u>	<u>2,074,000</u>
Profit/(Loss) On Disposal Of Assets (Refer Note 6)				
Governance		2,700	0	0
Health		(7,100)	0	0
Transport		38,000	0	0
		<u>33,600</u>	<u>0</u>	<u>0</u>
NET RESULT		<u>1,084,932</u>	<u>1,980,572</u>	<u>1,758,073</u>
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,084,932</u></u>	<u><u>1,980,572</u></u>	<u><u>1,758,073</u></u>

Notes:

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

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

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

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

**SHIRE OF DOWERIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,247,570	1,183,984	1,218,983
Operating grants, subsidies and contributions		1,388,406	2,706,123	2,175,308
Fees and charges		420,203	298,799	282,387
Service charges		137,807	132,831	132,227
Interest earnings		57,740	49,876	61,500
Goods and services tax		200,000	242,305	217,378
Other revenue		51,268	34,211	35,106
		<u>3,502,994</u>	<u>4,648,129</u>	<u>4,122,889</u>
Payments				
Employee costs		(1,553,120)	(1,407,275)	(1,531,843)
Materials and contracts		(1,037,393)	(679,427)	(969,252)
Utility charges		(171,872)	(156,757)	(147,160)
Interest expenses		(39,455)	(40,952)	(74,659)
Insurance expenses		(162,155)	(148,421)	(146,402)
Goods and services tax		(200,000)	(205,078)	(196,791)
Other expenditure		(94,340)	(78,347)	(113,350)
		<u>(3,258,335)</u>	<u>(2,716,257)</u>	<u>(3,179,457)</u>
Net cash provided by (used in) operating activities	3(b)	<u>244,659</u>	<u>1,931,872</u>	<u>943,432</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(1,738,737)	(1,651,998)	(2,473,038)
Payments for construction of infrastructure	5	(1,484,927)	(936,740)	(1,123,913)
Non-operating grants, subsidies and contributions used for the development of assets		1,839,985	1,308,272	2,074,000
Proceeds from sale of plant & equipment	6	155,500	0	0
Net cash provided by (used in) investing activities		<u>(1,228,179)</u>	<u>(1,280,466)</u>	<u>(1,522,951)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(117,510)	(99,262)	(113,357)
Advances to community groups		0	0	0
Proceeds from self supporting loans		23,722	23,002	23,002
Proceeds from new debentures	7	0	785,250	785,250
Net cash provided by (used in) financing activities		<u>(93,788)</u>	<u>708,990</u>	<u>694,895</u>
Net increase (decrease) in cash held		<u>(1,077,308)</u>	<u>1,360,396</u>	<u>115,376</u>
Cash at beginning of year		<u>3,381,474</u>	<u>2,021,078</u>	<u>1,884,497</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>2,304,166</u></u>	<u><u>3,381,474</u></u>	<u><u>1,999,873</u></u>

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

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

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	1,134,516	(16,508)	164,258
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		7,530	4,867	8,525
General purpose funding		807,647	2,153,602	1,358,900
Law, order, public safety		25,310	19,857	24,150
Health		267,152	324,840	259,000
Education and welfare		132,510	98,595	129,894
Housing		142,590	151,297	128,256
Community amenities		235,837	249,499	228,327
Recreation and culture		81,840	82,075	80,700
Transport		185,630	144,277	146,100
Economic services		137,866	14,932	12,176
Other property and services		10,710	10,074	10,500
		<u>2,034,622</u>	<u>3,253,915</u>	<u>2,386,528</u>
Expenditure from operating activities	1,2			
Governance		(479,870)	(544,736)	(505,037)
General purpose funding		(142,710)	(148,585)	(134,898)
Law, order, public safety		(68,680)	(60,758)	(81,231)
Health		(319,910)	(298,853)	(310,563)
Education and welfare		(166,000)	(121,340)	(170,271)
Housing		(196,250)	(215,484)	(175,349)
Community amenities		(295,770)	(265,042)	(310,220)
Recreation and culture		(762,647)	(753,238)	(721,034)
Transport		(1,226,750)	(1,139,514)	(1,283,028)
Economic services		(354,908)	(230,012)	(211,508)
Other property and services		(2,950)	4,259	(10,967)
		<u>(4,016,445)</u>	<u>(3,773,303)</u>	<u>(3,914,106)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	(33,600)	0	0
Loss on revaluation of non current assets		0	0	0
Depreciation on assets	2(a)	1,138,280	1,032,973	1,112,647
Movement in employee benefit provisions (non-current)		0	(48,661)	0
Amount attributable to operating activities		<u>257,373</u>	<u>448,416</u>	<u>(250,673)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,839,985	1,308,272	2,074,000
Purchase land held for resale	5	0	0	
Purchase property, plant and equipment	5	(1,738,737)	(1,651,998)	(2,473,038)
Purchase and construction of infrastructure	5	(1,484,927)	(936,370)	(1,123,913)
Proceeds from disposal of assets	6	155,500	0	
Amount attributable to investing activities		<u>(1,228,179)</u>	<u>(1,280,096)</u>	<u>(1,522,951)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(117,510)	(99,262)	(113,357)
Proceeds from new debentures	7	0	785,250	785,250
Proceeds from self supporting loans		23,756	23,002	23,002
Transfers to cash backed reserves (restricted assets)	9	(352,053)	(516,328)	(432,922)
Transfers from cash backed reserves (restricted assets)	9	195,844	581,846	300,000
Amount attributable to financing activities		<u>(249,963)</u>	<u>774,507</u>	<u>561,973</u>
Budgeted deficiency before general rates		<u>(1,220,769)</u>	<u>(57,172)</u>	<u>(1,211,651)</u>
Estimated amount to be raised from general rates	8	1,226,770	1,191,688	1,211,651
Net current assets at end of financial year - surplus/(deficit)	4	<u>6,001</u>	<u>1,134,516</u>	<u>0</u>

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(b) 2016/17 Actual Balances

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Land Under Roads

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

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

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised.

(k) Fair Value of Assets and Liabilities

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (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.

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

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

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

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

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

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

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

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

(s) Interests in Joint Arrangements

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	25,000	10,500	16,700
Other services	0	900	0
Depreciation By Program			
Governance	10,800	10,427	19,767
Law, order, public safety	36,950	35,669	52,346
Health	5,280	5,080	9,487
Education and welfare	15,120	15,089	15,187
Housing	92,860	92,864	73,709
Community amenities	32,210	31,751	38,081
Recreation and culture	221,400	220,727	226,848
Transport	472,550	472,097	453,369
Economic services	70,450	29,448	24,004
Other property and services	180,660	119,821	199,849
	<u>1,138,280</u>	<u>1,032,973</u>	<u>1,112,647</u>
Depreciation By Asset Class			
Buildings	360,380	319,144	294,057
Furniture & Equipment	19,190	18,814	26,424
Vehicles & Plant	210,460	147,450	260,368
Tools & Equipment	4,100	3,964	6,835
Infrastructure - Roads	411,320	410,978	392,172
Infrastructure - Footpaths	11,160	11,137	11,151
Infrastructure - Drainage	15,570	15,541	15,561
Infrastructure - Sewerage	13,020	13,002	13,019
Infrastructure - Signs	15,630	15,601	15,621
Infrastructure - Parks & Ovals	71,300	71,205	71,295
Infrastructure - Street Lighting	6,150	6,136	6,144
	<u>1,138,280</u>	<u>1,032,973</u>	<u>1,112,647</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 7(a)</i>)	39,455	40,952	44,659
	<u>39,455</u>	<u>40,952</u>	<u>44,659</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	39,380	25,215	52,500
- Other funds	7,140	11,419	1,000
Other interest revenue (<i>refer note 12</i>)	11,220	13,242	8,000
	<u>57,740</u>	<u>49,876</u>	<u>61,500</u>
(iii) Other Revenue			
Reimbursements and recoveries	9,866	15,989	15,106
Other	19,000	18,222	20,000
	<u>28,866</u>	<u>34,211</u>	<u>35,106</u>

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

A thriving rural community which will be a lifestyle choice for generations, a preferred location for business development and a recognised leader in environmental management.

The Shire's Strategic Community plan provides the following Key Themes.

Community - A Strong, Healthy and Safe Community

Economic - A Strong and Diverse Local Economy

Environment - To have a Sustainable Natural and Built Environment that meets our community's needs, now and in the future

Local Government Leadership - A Vibrant and Progressive Community lead by an Innovative Council. This budget provides projects and programs to progress Community aspirations.

GOVERNANCE

Activities:

Administration and operation of facilities and services to elected members of Council. Other costs

GENERAL PURPOSE FUNDING

Activities:

Rates including income and expenses relating to the imposition of rates.

General purpose government grants and interest earnings.

LAW, ORDER, PUBLIC SAFETY

Activities:

Supervision and enactment of various Local Laws, fire prevention, animal control and community crime prevention.

HEALTH

Activities:

Environmental health services including food quality, pest control, inspection of buildings, and food premises. Home and community care services and meals on wheels services.

EDUCATION AND WELFARE

Activities:

Care for the aged, community nursing.

Maintenance costs Community Resource Centre.

HOUSING

Activities:

Maintenance of staff and other rental housing including Community Housing Project units operated by joint venture with Homeswest.

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Activities:

Rubbish collection & recycling services, operation of disposal sites, administration and operation of the Dowerin townsite sewerage scheme, administration of the town planning scheme, operation of Dowerin and Minnivale public cemeteries, maintenance to public toilets, Dowerin community bus.

RECREATION AND CULTURE

Activities:

Maintenance of various halls and sports pavilions, parks and gardens, sports playing surface areas and reserves (including football oval, hockey oval, grassed tennis courts, bowling greens and golf course). Contribution to the operation of the public library

TRANSPORT

Activities:

Construction and maintenance of streets, roads, footpaths, drainage, signs. Maintenance of street trees. Lighting of streets. Maintenance of works depot. Purchase of road plant.

ECONOMIC SERVICES

Activities:

Regulation of tourism, area promotion, building control, saleyards, noxious weeds, vermin. Assistance with administration and infrastructure of Dowerin Field Days.

OTHER PROPERTY & SERVICES

Activities:

Private Works. Plant repairs and operation. Engineering and Administration overheads. Material stocks.

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

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - unrestricted	360,561	1,594,078	14,038
Cash - restricted	1,943,605	1,787,396	1,985,835
	<u>2,304,166</u>	<u>3,381,474</u>	<u>1,999,873</u>

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

Leave Reserve	54,695	53,493	154,664
Plant Reserve	166,082	142,872	227,499
Sewerage Asset Preservation Reserve	1,137,786	1,043,357	1,056,331
Land & Building Reserve	191,887	146,594	93,007
Swimming Pool Reserve	0	32,456	64,907
Recreation Facilities Reserve	186,602	180,866	183,398
Community Housing Project Reserve	47,260	46,221	46,942
Community Bus Reserve	0	40,787	41,390
Economic Development Reserve	54,292	12,021	24,474
All hours Gym Reserve	0	1,684	5,277
Bowling Green Replacement Reserve	72,842	61,461	62,025
Tennis Court Replacement Reserve	32,159	25,584	25,921
	<u>1,943,605</u>	<u>1,787,396</u>	<u>1,985,835</u>

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

Net result	1,084,932	1,980,572	1,758,073
Depreciation	1,138,280	1,032,973	1,112,647
(Profit)/loss on sale of asset	(33,600)	0	0
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	187,735	8,258	324,710
(Increase)/decrease in inventories	0	(29,754)	(75,000)
Increase/(decrease) in payables	(292,703)	248,472	(64,865)
Increase/(decrease) in employee provisions	0	(376)	(38,133)
Grants/contributions for the development of assets	(1,839,985)	(1,308,272)	(2,074,000)
Net Cash from Operating Activities	<u>244,659</u>	<u>1,931,873</u>	<u>943,432</u>

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

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit	60,000	60,000	60,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	(2,500)	(5,967)	(2,500)
Total Amount of Credit Unused	<u>72,500</u>	<u>69,033</u>	<u>72,500</u>
 Loan Facilities			
Loan facilities in use at balance date	<u>1,064,967</u>	<u>1,182,477</u>	<u>1,168,383</u>
 Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2017/18 Budget \$	2016/17 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

CURRENT ASSETS

Cash - unrestricted	3(a)	360,561	1,594,078
Cash - restricted reserves	3(a)	1,943,605	1,787,396
Receivables		13,887	201,622
Inventories		35,256	35,256
		<u>2,353,309</u>	<u>3,618,352</u>

LESS: CURRENT LIABILITIES

Trade and other payables		(263,959)	(556,662)
Short term borrowings		0	0
Long term borrowings		0	(117,509)
Provisions		(169,330)	(169,330)
		<u>(433,289)</u>	<u>(843,501)</u>

Unadjusted net current assets

1,920,020 2,774,851

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

Adjustments

Less: Cash - restricted reserves	3(a)	(1,943,605)	(1,787,396)
Less: Current loans - clubs / institutions		(25,109)	(23,941)
Add: Current portion of debentures		0	117,509
Add: Current liabilities not expected to be cleared at end of year		0	0
Add: Cash Backed Leave Reserve		54,695	53,493
Adjusted net current assets - surplus/(deficit)		<u><u>6,001</u></u>	<u><u>1,134,516</u></u>

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

5. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											2017/18 Budget Total \$	2016/17 Actual Total \$
	Governance \$	General purpose funding \$	Law, order, public safety \$	Health \$	Education and welfare \$	Housing \$	Community amenities \$	Recreation and culture \$	Transport \$	Economic services \$	Other Property and Services \$		
<u>Property, Plant and Equipment</u>													
Land Assets	0	0	0	0	0	0	0	13,000	0	0	0	13,000	0
Buildings	72,500	0	264,000	21,770	0	0	0	100,000	0	837,430	0	1,295,700	1,651,998
Furniture & Equipment	13,900	0	0	4,400	0	0	0	0	0	0	0	18,300	0
Vehicles & Plant	29,660	0	0	32,077	0	0	0	0	350,000	0	0	411,737	0
	116,060	0	264,000	58,247	0	0	0	113,000	350,000	837,430	0	1,738,737	1,651,998
<u>Infrastructure</u>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,213,927	0	0	1,213,927	931,183
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	14,000	0	0	14,000	0
Infrastructure - Signs	0	0	0	0	0	0	0	0	0	0	0		5,187
Infrastructure - Other	0	0	0	0	0	0	250,000	0	7,000	0	0	257,000	0
	0	0	0	0	0	0	250,000	0	1,234,927	0	0	1,484,927	936,370
<u>Land Held for Resale</u>													
Land Held for Resale													
Total Acquisitions	116,060	0	264,000	58,247	0	0	250,000	113,000	1,584,927	837,430	0	3,223,664	2,588,368

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

6. DISPOSALS OF ASSETS

It is anticipated that the Shire will dispose of the following assets during 2017/2018.

<u>By Program</u>	2017/18 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Governance				
D0 Ford Falcon	5,200	8,000	2,800	0
D002 Ford Territory	5,600	5,500	0	(100)
Health				
Hacc Vehicle	9,100	2,000	0	(7,100)
Transport				
D007 Grader Cat 12M	102,000	140,000	38,000	0
	121,900	155,500	40,800	(7,200)

<u>By Class</u>	2017/18 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Plant and Equipment	121,900	155,500	40,800	(7,200)
	0	0	0	0
	121,900	155,500	40,800	(7,200)

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

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Recreation and Culture								
Loan 97 - Community Club	350,628		64,565	62,003	286,063	350,628	13,687	17,404
Economic Services								
Loan 99 - Accommodation	770,993		29,189	14,257	741,804	770,993	23,982	20,867
	1,121,621	0	93,754	76,260	1,027,867	1,121,621	37,669	38,271
<u>Self Supporting Loans</u>								
Loan 98 - Dowerin Events	60,856		23,756	23,002	37,100	60,856	1,786	2,681
	60,856	0	23,756	23,002	37,100	60,856	1,786	2,681
	1,182,477	0	117,510	99,262	1,064,967	1,182,477	39,455	40,952

All debenture repayments will be financed by general purpose revenue.

(b) New Debentures - 2017/18

The Shire does not propose to raise any debt through the issue of debenture this financial year.

(c) Unspent Debentures

The Shire has no unspent debenture funds as at 30th June 2017, nor is it expected to have unspent debentures funds as at 30th June 2018.

(d) Overdraft

Council has an overdraft facility of \$60,000 with the National Australia Bank to assist with short term liquidity requirements. It is not anticipated that this facility will be required to be utilised in 2017/18.

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

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR

RATE TYPE	Rate in \$ cents	Number of Properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Actual \$
Differential general rate or general rate								
GRV - Residential	9.2300	182	1,333,264	123,060	0	0	123,060	114,573
GRV - Commercial/Industrial	9.2300	33	256,474	23,673	0	0	23,673	32,497
GRV - Town Rural	9.2300	27	133,530	12,325	0	0	12,325	8,937
GRV - Other Towns	9.2300	0	0	0	0	0	0	219
UV - Rural Farmland	0.7910	295	120,307,500	951,632	0	0	951,632	932,478
Sub-Totals		537	122,030,768	1,110,690	0	0	1,110,690	1,088,704
Minimum payment	Minimum \$							
GRV - Residential	706	48	260,468	33,888	0	0	33,888	34,986
GRV - Commercial/Industrial	706	18	66,871	12,708	0	0	12,708	10,290
GRV - Town Rural	706	16	41,551	11,296	0	0	11,296	11,662
GRV - Other Towns	206	19	7,659	3,914	0	0	3,914	3,600
UV - Rural Farmland	706	69	3,535,300	48,714	0	0	48,714	37,044
UV - Commercial/Industrial	706	4	400	2,824	0	0	2,824	2,744
UV - Town Rural	706	3	63,000	2,118	0	0	2,118	2,058
UV - Mining Tenement	206	3	5,867	618	0	0	618	600
Sub-Totals		180	3,981,116	116,080	0	0	116,080	102,984
Discounts (Note 13)							0	0
Total amount raised from general rates							1,226,770	1,191,688
Ex- Gratia Rates							20,800	20,158
Specified area rates (Note 8b)							0	0
Total Rates							1,247,570	1,211,846

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

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

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

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

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

8(b). SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR

The Shire of Dowerin does not impose a specified area rate as prescribed under the Local Government Act WA.

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

1. CASH BACKED RESERVES

	2017/18 Budget					2016/17 Actual					2016/17 Budget				
	Opening Balance \$	Transfer to \$	Interest	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Interest	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Interest	Transfer (from) \$	Closing Balance \$
Leave Reserve	53,493	0	1,202	0	54,695	101,780	50,000	1,097	(99,384)	53,493	101,780	50,000	2,884	0	154,664
Plant Reserve	142,872	140,000	3,210	(120,000)	166,082	92,264	190,000	1,608	(141,000)	142,872	92,264	132,621	2,614	0	227,499
Sewerage Asset Preservation Reserve	1,043,357	71,000	23,429	0	1,137,786	951,502	77,869	13,986	0	1,043,357	951,502	77,869	26,960	0	1,056,331
Land & Building Reserve	146,594	42,000	3,293	0	191,887	20,494	125,000	1,100	0	146,594	20,494	71,932	581	0	93,007
Swimming Pool Reserve	32,456	0	0	(32,456)	0	32,000	32,000	701	(32,245)	32,456	32,000	32,000	907	0	64,907
Recreation Facilities Reserve	180,866	1,673	4,063	0	186,602	178,345	0	2,521	0	180,866	178,345	0	5,053	0	183,398
Community Housing Project Reserve	46,221	0	1,039	0	47,260	45,649	0	572	0	46,221	45,649	0	1,293	0	46,942
Community Bus Reserve	40,787	0	917	(41,704)	0	40,250	0	537	0	40,787	40,250	0	1,140	0	41,390
Economic Development Reserve	12,021	42,000	271	0	54,292	315,534	0	2,204	(305,717)	12,021	315,534	0	8,940	(300,000)	24,474
All hours Gym Reserve	1,684	0	0	(1,684)	0	5,132	0	52	(3,500)	1,684	5,132	0	145	0	5,277
Bowling Green Replacement Reserve	61,461	10,000	1,381	0	72,842	50,681	10,000	780	0	61,461	50,681	10,000	1,344	0	62,025
Tennis Court Replacement Reserve	25,584	6,000	575	0	32,159	19,282	6,000	302	0	25,584	19,282	6,000	639	0	25,921
	1,787,396	312,673	39,380	(195,844)	1,943,605	1,852,913	490,869	25,459	(581,846)	1,787,396	1,852,913	380,422	52,500	(300,000)	1,985,835

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

Purpose of the reserve as per Council Policy

Leave Reserve	- to be used to fund annual and long service leave requirements.
Plant Reserve	- to be used to fund the replacement of plant.
Sewerage Asset Preservation Reserve	- to be used for the renewal and development of town sewerage infrastructure.
Land & Building Reserve	- to be used for the development, purchase and/or renewal of land and building assets.
Swimming Pool Reserve	- to be used for the maintenance and or renewal of the swimming pool
Recreation Facilities Reserve	- to be used for the renewal and/or upgrades and development of recreation facilities, including the swimming pool.
Community Housing Project Reserve	- to be used for Council's contribution to housing projects.
Community Bus Reserve	- to be transferred to Plant Reserve in FY17/18. This reserve will then become inactive as per Council policy.
Economic Development Reserve	- to provide Council with seed funding to leverage grant funding and other economic development opportunities and initiatives.
All hours Gym Reserve	- to be transferred to the Recreation Facilities Reserve in FY17/18. This reserve to become inactive as per Council policy.
Bowling Green Replacement Reserve	- to be used for the replacement of Bowling Greens.
Tennis Court Replacement Reserve	- to be used for the replacement of the Tennis Court playing surface.

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

10. SEWERAGE CHARGES - 2017/18 FINANCIAL YEAR

	Rate in \$	Number of Properties \$	Rateable Value \$	2017/18 Budgeted Revenue \$	Budget to be applied to costs \$	2016/17 Actual Revenue \$
General Charge						
Residential	7.0781	166	1,553,536	109,961	109,961	92,173
Commercial/Industrial	7.0781	4	25,586	1,811	1,811	15,806
Minimum						
Residential	350.20	16	40,196	5,603	5,603	3,400
Commercial/Industrial	721.00	14	41,585	10,094	10,094	8,400
Vacant Land	350.20	0	0	0	0	1,700
Government	350.20	0	0	0	0	1,400
Total Charges		200	1,660,903	127,469	127,469	122,879
Fixtures	Rate					
1st Fixture	237.00	14	n/a	3,318	3,318	3,192
Other Fixtures	108.00	65	n/a	7,020	7,020	6,760
Total Fixtures Charges		79	0	10,338	10,338	9,952
		279	1,660,903	137,807	137,807	132,831

11. SERVICE CHARGES - 2017/18 FINANCIAL YEAR

The Shire of Dowerin does not impose a service charge as prescribed under the Local Government Act WA.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2017/18 FINANCIAL YEAR

Payment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Payment in Full - Option 1				
	29/09/2017	0	0	0
Payment by Instalment - Option 2				
1st Instalment	29/09/2017	\$4.00	5.50%	11%
2nd Instalment	30/03/2018	\$4.00	5.50%	11%
Payment by Instalment - Option 3				
1st Instalment	29/09/2017	\$4.00	5.50%	11%
2nd Instalment	29/11/2017	\$4.00	5.50%	11%
3rd Instalment	29/01/2018	\$4.00	5.50%	11%
4th Instalment	30/03/2018	\$4.00	5.50%	11%

	2017/18 Budget Revenue \$	2016/17 Actual \$
Interest on Unpaid Rates & Instalments	11,220	13,242
Charges on Instalment Plan	920	924
Interest on Unpaid Debtors	0	0
	12,140	14,166

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

No discounts are offered for early payment of rates.

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

	2017/18 Budget \$	2016/17 Actual \$
14. FEES & CHARGES REVENUE		
Governance	30	29
General purpose funding	1,940	3,024
Law, order, public safety	2,950	3,169
Health	15,220	15,548
Education and welfare	1,800	1,620
Housing	142,590	150,853
Community amenities	97,110	95,350
Recreation and culture	28,350	31,037
Transport	620	360
Economic services	129,040	4,996
Other property and services	2,550	4,730
	<u>422,200</u>	<u>310,716</u>

	2017/18 Budget \$	2016/17 Actual \$
15. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	23,000	21,145
Mayor/President's allowance	3,120	3,000
Deputy Mayor/President's allowance	780	750
Travelling expenses	0	0
Telecommunications expenses/allowance	2,000	540
	<u>28,900</u>	<u>25,435</u>

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

16. TRUST FUNDS

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

Detail	Balance 1-Jul-17 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-18 \$
Housing Bonds	3,428	0	(3,428)	0
Key Deposits	90	0	0	90
Tidy Towns	3,219	0	0	3,219
Hacc Funds	691	0	(691)	0
Building Deposits	0	0	0	0
Hacc Fundraising	2,521	0	0	2,521
Recreation Steering Committee	0	0	0	0
Other Deposits	2,358	500	(500)	2,358
	<u>12,307</u>	<u>500</u>	<u>(4,619)</u>	<u>8,188</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions undertakings will occur in 2017/2018

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/2018.

19. INTERESTS IN JOINT ARRANGEMENTS

The Shire has no Interests in Joint Arrangements.

SHIRE OF DOWERIN
DRAFT FEES AND CHARGES 2017/18

GL Code	Description	Notes	Fee/Charge 2016/17	Fee/Charge 2017/18	GST	Disc	Policy	Act or Regulation
			\$	\$				
Administration								
104430	Supervised Access to Council Records	Per Hour	\$35.00	\$36.40	Y	NA		LG Act 1995 Section 6.16
104230	Photocopying (Bulk) by Staff	Per Hour	\$35.00	\$36.40	Y	NA		LG Act 1995 Section 6.16
104230	Photocopying A4	Per Page	\$0.80	\$0.85	Y	NA		LG Act 1995 Section 6.16
104230	Printing Building Plans	Per Sheet	\$2.00	\$2.10	Y	NA		LG Act 1995 Section 6.16
104430	Copies of Minutes - Council & Committee	Per Copy	\$40.00	\$41.60	Y	NA		LG Act 1995 Section 6.16
168130	District Maps	Each	\$6.00	\$6.25	Y	NA		LG Act 1995 Section 6.16
Freedom of Information								
103730	Application Fee (Statutory)	Payable with Application	\$30.00	\$30.00	Y	NA	External	WA FOI Act 1992
103730	Access Time by Staff	Per Hour	\$35.00	\$35.00	Y	NA		
Property Enquiries								
104030	Single Property Enquiry	Per Enquiry	\$35.00	\$36.40	Y	NA		LG Act 1995 Section 6.16
104030	Settlement Agents & Real Estate Agents	Full Requisitions	\$110.00	\$114.40	Y	NA	Comm	LG Act 1995 Section 6.16
104030	Settlement Agents & Real Estate Agents	Rates Enquiry Only	\$35.00	\$36.40	Y	NA	Comm	LG Act 1995 Section 6.16
Rates, Debtors & ESL Levies								
103930	Administration Fee	Per Instalment Notice	\$4.00	\$4.15		NA	External	\$6.45 LG Act 1995
101710	Instalment Payment Plan Interest	Local Govt Regs	5.5%	5.5%		NA	External	\$6.45 LG Act 1995
	Overdue Interest - Rates	Per Annum	11%	11%		NA	External	\$6.45 LG Act 1995
103030	External Debt Collection Administration Fee	Administration Fee	\$25.00	\$26.00		NA	Comm	\$6.45 LG Act 1995
	Overdue Interest - ESL	Per Annum	11%	11%		NA	External	\$6.45 LG Act 1995
	Outstanding Debtor Interest	LGA S6.12	NA	NA		NA		\$6.45 LG Act 1995
	Rates Payments by Special Arrangements	Per Assessment	\$20.00	\$20.80		NA	External	\$6.45 LG Act 1995
Elected Member Meeting Fees								
102420	Council Meetings - Councillors	Per Meeting	\$185.00	\$195.00		NA		\$5.99 LG Act 1995
102420	Council Meetings - President	Per Meeting	\$250.00	\$260.00		NA		\$5.99 LG Act 1995
102420	Council Committee Meetings	Per Meeting	\$70.00	\$73.00		NA		\$5.99 LG Act 1995
102420	Allowance - President	Per Annum	\$3,000.00	\$3,120.00		NA		\$5.99 LG Act 1995
102420	Allowance - Deputy President	Per Annum	\$750.00	\$780.00		NA		\$5.99 LG Act 1995
Fire Prevention								
107230	Installing Fire Breaks	Per Application	at cost	at cost	Y	NA		Bushfires Act 1954
107430	Infringements	Per Infringement	Per Act	Per Act	N	NA		Bush Fires Infringement (Regulations) 1978
107230	Rural Street Number Signs with star picket	Per Sign	\$40.00	\$41.60	Y	NA		\$6.16 LG Act 1995
Animal Control								
108530	Replacement Tag Fee - Dog and Cat	Per Tag	\$2.00	2.10	Y	NA		\$6.16 LG Act 1995
108530	Dog Annual Registration - Sterilised Dog/Bitch	Per Year	\$20.00	\$20.00	Y	NA	External	R 17 Dog Regulations 2013
108530	Dog Annual Registration - Unsterilised Dog/Bitch	Per Year	\$50.00	\$50.00	Y	NA	External	R 17 Dog Regulations 2013
108530	Dog Three Year Registration - Sterilised Dog/Bitch	Per Three Years	\$42.50	\$42.50	Y	NA	External	R 17 Dog Regulations 2013
108530	Dog Three Year Registration - Unsterilised Dog/Bitch	Per Three Years	\$120.00	\$120.00	Y	NA	External	R 17 Dog Regulations 2013
108630	Dog Life Registration - Sterilised	Life	\$100.00	\$100.00	Y	NA	External	R 17 Dog Regulations 2013
108630	Dog Life Registration - Unsterilised	Life	-	\$250.00	Y		External	R 17 Dog Regulations 2013
108530	Dog Concession - Working Dogs	Per Year	25% of fee	25% of fee	Y	NA	External	R 17 Dog Regulations 2013
108530	Dog Concession - Pensioners	Per Year	50% of fee	50% of fee	Y	NA	External	R 17 Dog Regulations 2013
	Registration - Service Dog	Per Year		No charge				
108530	Dog Surrender Fee	Per Dog	\$75.00	\$78.00	Y	NA	External	R 17 Dog Regulations 2013
108430	Impound Fees	Per Day	\$75.00	\$78.00	Y	NA	External	R 17 Dog Regulations 2013
108430	Sustenance Fee	Per Day	\$20.00	\$21.00	N	NA	External	S31 Cat Act 2011
108430	First Aid Treatment of Dog or Cat		Cost Recovery	Cost Recovery	Y	NA	External	R 17 Dog Regulations 2013

**SHIRE OF DOWERIN
DRAFT FEES AND CHARGES 2017/18**

GL Code	Description	Notes	Fee/Charge 2016/17	Fee/Charge 2017/18	GST	Disc	Policy	Act or Regulation
			\$	\$				
108430	Microchipping Fee	Per Dog	-	\$45.00	Y			
New	Dog Yard Inspection- Restricted & Dangerous Dog Only	Per Inspection	-	\$50.00	Y		External	R 17 Dog Regulations 2013
108530	Application of Licence as Approved Kennel Establishment	Per Application	\$100.00	\$100.00	Y	NA	External	R 17 Dog Regulations 2013
108530	Approved Kennel Establishment Licence & Annual Renewal	Per Licence	\$50.00	\$200.00	Y	NA	External	R 17 Dog Regulations 2013
108530	Application to Keep More Than The Prescribed Number of Dogs	Per Application	\$50.00	\$100.00	Y	NA	External	R 17 Dog Regulations 2013
	Hire of Animal Trap	Bond	\$20.00	\$50.00	N	NA	External	S31 Cat Act 2011
108630	Cat Annual Registration - Sterilised Cat	Per Year	\$20.00	\$20.00	Y	NA	External	CI 1 Schedule 3 Cat Regulations 2011
108630	Cat Three Year Registration - Sterilised Cat	Per Year	\$42.50	\$42.50	Y	NA	External	CI 1 Schedule 3 Cat Regulations 2011
108630	Cat Life Registration	Life	\$100.00	\$100.00	Y	NA	External	CI 1 Schedule 3 Cat Regulations 2011
108630	Cat Concession - Pensioners	Per Year	50% of fee	50% of fee	Y	NA	External	CI 1 Schedule 3 Cat Regulations 2011
New	Application to Keep a Breeding Cat	Per Application	-	\$50.00	Y	NA		CI 1 Schedule 3 Cat Regulations 2011
New	Registration of Breeding Cat	Per Year	-	\$100.00	Y	NA		CI 1 Schedule 3 Cat Regulations 2011
New	Livestock - Wethers, ewes, lambs, goats 6pm-6am	Per Head	-	\$30.00	Y	NA		
New	Livestock - Wethers, ewes, lambs, goats 6am-6pm	Per Head	-	\$15.00	Y	NA		
New	All other Livestock - Between 6pm - 6am	Per Head	-	\$75.00	Y	NA		
New	All other Livestock - Between 6pm - 6am	Per Head	-	\$35.00	Y	NA		
New	Impound Fees - All Livestock per head	Per Day	-	\$10.00	Y	NA		
New	Sustenance Fee - All Livestock per head	Per Day	-	\$10.00	Y	NA		
Abandoned Vehicles								
160730	Towing Costs/Removable of abandoned vehicle	Cost	at cost	at cost	Y	NA		\$6.16 LG Act 1995
160730	Storage of Abandoned Vehicle per week or part thereof	Per Week	-	\$20.00	Y	NA		
Home and Community Care (Statutory)								
120030	Level 1-Transport - Eligible Clients	Per Km	per Act	\$60.00	Y	NA	External	Based on pproved PATS charges (16c per km). Shire Funded Service
115630	Level 1 - Meals on Wheels	Per Meal	per Act	Cost Recovery	Y	NA	External	
121030	Level 1 - Gardening Fees	Per Hour	per Act	\$8.00	Y	NA	External	Health Department Fee Schedule
116230	Level 1 -Domestic Assistance	Per Hour	per Act	\$8.00	Y	NA	External	Health Department Fee Schedule
116430	Level 1 -Personal Care	Per Hour	per Act	\$8.00	Y	NA	External	Health Department Fee Schedule
116330	Level 1 -Community Nursing	Per Hour	per Act	\$8.00	Y	NA	External	Health Department Fee Schedule
121230	Level 1 -Day Care	Per Hour	per Act	\$8.00	Y	NA	External	Health Department Fee Schedule
New	Level 2 Client Services- Non Pensioner or Self-funding Retirees. Service Cost range from \$28-\$38 per hour	50% recoverable						
New	Level 2 - Gardening Fees	Per Hour		\$11.00	Y	NA		
New	Level 2 -Domestic Assistance	Per Hour		\$16.80	Y	NA		
New	Level 2 -Social Support	Per Hour		\$16.80	Y	NA		
New	Level 2 -Personal Care	Per Hour		\$18.00	Y	NA		
New	Level 2 -Community Nursing	Per Hour		\$0.00	Y	NA		Based on nurse hourly rate + 20%
121230	Gentle Gym - Member	Per Session	per Act	\$4.00	Y	NA	Comm	
115530	Gentle Gym - Non Member	Per Session	per Act	\$6.00	Y	NA	Comm	
Commercial Rents								
110330	Community Resource Centre	Per Week	\$33.00	\$34.00	Y	NA	Lease	
170530	Pop up Shop - 28 Stewart Street	Membership	\$0.00	\$50.00		NA	Lease	
	Dowerin Childcare Centre	Per Week	\$100.00	\$104.00	Y	100%	MOU	MOU Discount 100%
136530	Dowerin Events Management Offices	Per Annum	\$1,889.68	\$1,965.00	Y	NA	Lease	

SHIRE OF DOWERIN
DRAFT FEES AND CHARGES 2017/18

GL Code	Description	Notes	Fee/Charge 2016/17	Fee/Charge 2017/18	GST	Disc	Policy	Act or Regulation
			\$	\$				
Residential Rents (GST Input Tax)								
125330	13 Maisey Street - JK Williams Lease	Per Week	\$130.00	\$135.00	Y	NA	Lease	Res. Tenancy Act 1987
124330	36 Stacy Street	Per Week	\$100.00	\$104.00	Y	NA	Staff	Res. Tenancy Act 1987
124330	43 Stacy Street	Per Week	\$100.00	\$104.00	Y	NA	Staff	Res. Tenancy Act 1987
124330	58 Stacy Street	Per Week	\$156.00	\$150.00	Y	NA	Lease	Res. Tenancy Act 1987
125330	12 Cottrell Street	Per Week	\$155.00	\$161.20	Y	NA	Lease	Res. Tenancy Act 1987
125630	CHP Unit - 1/18 Memorial Ave	Per Week	\$95.00	per contract	Y	NA	Contract - Pool	Res. Tenancy Act 1987
125630	CHP Unit - 2/18 Memorial Ave	Per Week	\$140.00	\$104.00	Y	NA	Staff	Res. Tenancy Act 1987
125630	CHP Unit - 3/18 Memorial Ave	Per Week	\$140.00	\$146.00	Y	NA	Lease	Res. Tenancy Act 1987
125630	CHP Unit - 4/18 Memorial Ave	Per Week	\$120.00	\$125.00	Y	NA	Lease	Res. Tenancy Act 1987
125430	18 O'Loughlen Street	Per Week	\$376.43	\$340.00	Y	NA	Lease	Res. Tenancy Act 1987
125430	26 O'Loughlen Street	Per Week	\$378.31	\$356.00	Y	NA	Lease	Res. Tenancy Act 1987
125730	Independent Living Unit - A/11 Hilda St	Per Week	\$105.00	\$104.00	Y	NA	Contract	Res. Tenancy Act 1987
125730	Independent Living Unit - B/11 Hilda St	Per Week	\$95.00	\$125.00	Y	NA	Vacant	Res. Tenancy Act 1987
125730	Independent Living Unit - C/11 Hilda St	Per Week	\$110.00	\$125.00	Y	NA	Vacant	Res. Tenancy Act 1987
125730	Independent Living Unit - D/11 Hilda St	Per Week	\$100.00	\$125.00	Y	NA	Contract	Res. Tenancy Act 1987
125230	13 Stacy Street Unit - 1	Per Week	\$160.00	\$166.00	Y	NA	DCC Mngr	Res. Tenancy Act 1987
125230	13 Stacy Street Unit - 2	Per Week	\$100.00	\$104.00	Y	NA	Staff	Res. Tenancy Act 1987
125230	13 Stacy Street Unit - 3	Per Week	\$150.00	\$161.00	Y	NA	Staff	Res. Tenancy Act 1987
124330	16 Anderson Street	Per Week	\$100.00	\$156.00	Y	NA	Staff	Res. Tenancy Act 1987
124330	18 Anderson Street	Per Week	\$100.00	\$104.00	Y	NA	Staff	Res. Tenancy Act 1987
124330	4 O'Loughlen St	Per Week		\$104.00	Y	NA	Staff	Res. Tenancy Act 1987
Refuse Collection								
126330	First Weekly Service and Recycling	Per Annum	\$312.00	\$325.00	N	NA		S.67 WARR Act 2007
126430	Additional Weekly Service	Per Annum	\$156.00	\$162.00	Y	NA		S.67 WARR Act 2007
126830	Recycling Income	Per Annum	at cost	at cost	Y	NA		S.67 WARR Act 2007
Sewerage								
128430	Rate in a dollar	In the dollar	\$0.0636	\$0.0708	N	NA		S6.32/3/3/5 LG Act 1995
128530	1st Sewer Fixture	Per Annum	\$227.76	\$235.00	N	NA		S6.32/3/3/5 LG Act 1995
128530	Other Sewer Fixtures	Per Annum	\$104.00	\$107.00	N	NA		S6.32/3/3/5 LG Act 1995
128430	Minimum Charge - Residential	Per Annum	\$340.00	\$350.20	N	NA		S6.32/3/3/5 LG Act 1995
128430	Minimum Charge - Commercial	Per Annum	\$700.00	\$721.00	N	NA		S6.32/3/3/5 LG Act 1995
128430	Minimum Charge - Vacant Land	Per Annum	\$340.00	\$350.20	N	NA		S6.32/3/3/5 LG Act 1995
128430	Minimum Charge - Government	Per Annum	\$700.00	\$721.00	N	NA		S6.32/3/3/5 LG Act 1995
Septic Fees (Statutory)								
128730	Septic System Application	Per Application	\$118.00	\$118.00	N	NA	External	Health Act 1911
128730	Septic System Inspection	Per Inspection	\$118.00	\$118.00	N	NA	External	Health Act 1911
128730	Septic System Re-Inspection (if required)	Per Inspection	\$118.00	\$118.00	N	NA	External	LG Act 1995 Section 6.16
128730	WA Health Department Administration Fee	Per Application	\$51.00	\$51.00	N	NA	External	Health Act 1911
Offensive Trade (Fees) Regulations 1976								
	Any Offensive Trade Not Specified	Per Registration	Per Act	Per Act	N	NA		Health Act 1911
	Poultry Farming	Per Registration	Per Act	Per Act	N	NA		Health Act 1911
Public Trading Licence Fees								
	Stall-holders, Trading in Public Places, Hawkers - Application Fee	Per Application	\$50.00	\$52.00	Y	NA		LG Act Consolidated Local Law 12.11
	Stall-holders, Trading in Public Places, Hawkers - Licence Fee	Per Day	\$150.00	\$156.00	N	NA		LG Act Consolidated Local Law 12.11

SHIRE OF DOWERIN
DRAFT FEES AND CHARGES 2017/18

GL Code	Description	Notes	Fee/Charge 2016/17	Fee/Charge 2017/18	GST	Disc	Policy	Act or Regulation
			\$	\$				
	Food Vendors Permit	Per Application	\$93.00	\$97.00	N	NA		Food Act Section 140
	Registration of Accommodation	Per Registration	\$50.00	\$52.00	Y	NA		Health Act Section 344C
	Registration of Caravan Park	Per Registration	\$50.00	\$52.00	Y	NA		CP & CG Regs Sch 3 Div 1 Cl 1
	Noise Regulation 18 Application	Per Application	\$50.00	\$52.00	Y	NA		EP Noise Reg 1997 18 (6)
	Alfresco Dining - Application Fee	Per Application	\$50.00	\$52.00	N	NA		LG Act 1995 Section 6.16
	Alfresco Dining - Renewal and Transfer Fee	Per Renewal/Transfer	\$50.00	\$52.00	N	NA		LG Act 1995 Section 6.16
Cemetery								
132330	Single Internment	Per Internment	\$560.00	\$583.00	Y	NA		Cemeteries Act 1986
132330	Double Internment - Extra 600mm depth	Per Internment	\$104.00	\$108.00	Y	NA		Cemeteries Act 1986
132330	Grant of Right of Burial Fee	Per Application	\$67.00	\$70.00	Y	NA		Cemeteries Act 1986 Section 25
132330	Niche Wall - Single Niche	Per Application	\$135.00	\$141.00	Y	NA		Cemeteries Act 1986
132330	Nichel Wall - Double Niche	Per Application	\$235.00	\$245.00	Y	NA		Cemeteries Act 1986
132330	Niche Wall - Grant Right Burial Fee	Per Application	\$67.00	\$70.00	Y	NA		Cemeteries Act 1986
132330	Niche Wall - Plaques	Per Plaque	at cost	at cost	Y	NA		Cemeteries Act 1986
132330	Grave Site Reservation	Per Application	\$36.00	\$38.00	Y	NA		Cemeteries Act 1986
132330	Niche Wall Reservation	Per Application	\$31.00	\$32.00	Y	NA		Cemeteries Act 1986
132330	Erect Monument Fee	Per Application	\$42.00	\$44.00	Y	NA		Cemeteries Act 1986 Section 30
132330	Reopening of Grave	Per Application	\$545.00	\$567.00	Y	NA		Cemeteries Act 1986
Protection of Environment								
129830	Tree Planter Hire	Per Day	\$100.00	\$104.00	Y	NA		
Community Bus Hire								
132230	Ordinary Hire - plus fuel	Per Km	\$0.70	\$0.80	Y	NA		LG Act 1995 Section 6.16
132230	Seniors Hire - plus fuel	Per Km	\$0.53	\$0.60	Y	NA		LG Act 1995 Section 6.16
Building Hire								
133330	Town & Lesser Hall - Standard to Per Day Max	Per Hour	\$11.44	\$12.00	Y	NA		LG Act 1995 Section 6.16
133330	Town & Lesser Hall - Standard	Per Day	\$67.60	\$70.00	Y	NA		LG Act 1995 Section 6.16
133330	Town & Lesser Hall - Function	Per Event	\$187.20	\$195.00	Y	NA		LG Act 1995 Section 6.16
133330	Town & Lesser Hall - Function - Local Groups	Per Event	\$83.20	\$87.00	Y	NA		LG Act 1995 Section 6.16
133330	Town & Lesser Hall - Function - School Groups	Per Event	NC	NC	Y	NA		LG Act 1995 Section 6.16
161900	Town & Lesser Hall - Function Bond	Per Event	\$550.00	\$572.00	Y	NA		LG Act 1995 Section 6.16
103730	Council Chambers	Per Day	\$100.00	\$104.00	Y	NA		LG Act 1995 Section 6.16
Recreation Centre								
136330	Badminton	Per Hour	\$10.40	\$11.00	Y	NA		LG Act 1995 Section 6.16
136330	Squash	Per Hour	\$10.40	\$11.00	Y	NA		LG Act 1995 Section 6.16
136330	Indoor Courts	Per Hour	\$10.40	\$11.00	Y	NA		LG Act 1995 Section 6.16
132730	Minnivale Campsite Donations	NA	NA	NA	NA	NA		LG Act 1995 Section 6.16
132730	Caravan Site - RV Friendly (Field Days & Minnivale)	Per 48 Hours	NC	NC	NA	NA		LG Act 1995 Section 6.16
132730	Caravan Site - Caravan Clubs	Per Night	\$11.44	\$12.00	Y	NA		LG Act 1995 Section 6.16
132730	Caravan Site - Contractors	Per Night	\$16.64	\$17.50	Y	NA		LG Act 1995 Section 6.16
Annual Sporting Club Fees								
136330	Football Club	Per Annum	\$3,915.00	\$4,072.00	Y	NA		LG Act 1995 Section 6.16
136330	Cricket Club	Per Annum	\$1,097.00	\$1,141.00	Y	NA		LG Act 1995 Section 6.16
136330	Hockey Club	Per Annum	\$703.00	\$731.00	Y	NA		LG Act 1995 Section 6.16
136330	Basketball	Per Annum	\$1,097.00	\$1,141.00	Y	NA		LG Act 1995 Section 6.16
136330	Badminton	Per Annum	\$1,097.00	\$1,141.00	Y	NA		LG Act 1995 Section 6.16
136330	Netball	Per Annum	\$555.00	\$577.00	Y	NA		LG Act 1995 Section 6.16
Swimming Pool Charges								

**SHIRE OF DOWERIN
DRAFT FEES AND CHARGES 2017/18**

GL Code	Description	Notes	Fee/Charge 2016/17	Fee/Charge 2017/18	GST	Disc	Policy	Act or Regulation
			\$	\$				
134330	Adults	Per Visit	\$3.50	\$4.00	Y	NA		LG Act 1995 Section 6.16
134330	Children	Per Visit	\$3.50	\$4.00	Y	NA		LG Act 1995 Section 6.16
134330	Season Tickets - Family	Per Season	\$130.00	\$135.00	Y	NA		LG Act 1995 Section 6.16
134330	Season Tickets - Single	Per Season	\$75.00	\$78.00	Y	NA		LG Act 1995 Section 6.16
New	Half Season Ticket - Family (1 January each year)	Per Half Season		\$67.50	Y	NA		LG Act 1995 Section 6.16
New	Half Season Ticket - Single (1 January each year)	Per Half Season		\$39.00	Y	NA		LG Act 1995 Section 6.16
All Hours Gym Membership Fees								
137430	Adult - 1 Year	Per Annum	\$170.00	\$177.00	Y	NA		LG Act 1995 Section 6.16
137430	Student - 1 Year	Per Annum	\$85.00	\$89.00	Y	NA		LG Act 1995 Section 6.16
137430	Concession/Senior - 1 Year	Per Annum	\$85.00	\$89.00	Y	NA		LG Act 1995 Section 6.16
137430	Adult - 3 Months	Per 3 Months	\$80.00	\$83.00	Y	NA		LG Act 1995 Section 6.16
137430	Student - 3 Months	Per 3 Months	\$40.00	\$42.00	Y	NA		LG Act 1995 Section 6.16
137430	Concession/Senior - 3 Months	Per 3 Months	\$40.00	\$42.00	Y	NA		LG Act 1995 Section 6.16
137430	Replacement Card Fee	Per Card	\$30.00	\$31.00	Y	NA		LG Act 1995 Section 6.16
Souvenirs								
168330	Dowerin Wrapping Paper	Per Item	\$1.00	\$1.00	Y	NA		LG Act 1995 Section 6.16
168330	Pioneer Pathway Tea Towel	Per Item	\$10.00	\$10.50	Y	NA		LG Act 1995 Section 6.16
168330	Shire of Dowerin Polo Shirt - Black	Per Item	\$30.00	\$31.00	Y	NA		LG Act 1995 Section 6.16
168330	Rusty Jigsaw Puzzle	Per Item	\$10.00	\$10.50	Y	NA		LG Act 1995 Section 6.16
168330	Rusty Key Ring	Per Item	\$5.00	\$5.50	Y	NA		LG Act 1995 Section 6.16
168330	Dowerin Rose Coasters	Per Item	\$3.00	\$3.50	Y	NA		LG Act 1995 Section 6.16
168330	Rusty Hat Pin	Per Item	\$5.00	\$5.50	Y	NA		LG Act 1995 Section 6.16
History Books								
139330	Tin Dog Hard Cover	Per Item	\$22.00	\$23.00	Y	NA		LG Act 1995 Section 6.16
139330	Tin Dog Soft Cover	Per Item	\$11.00	\$12.00	Y	NA		LG Act 1995 Section 6.16
139330	History of Dowerin - Gwen Freind	Per Item	\$6.00	\$6.50	Y	NA		LG Act 1995 Section 6.16
Vehicle Number Plates								
164930	Special Issues Plates - DOT Fee \$200.00	Per Pair	\$45.00	\$47.00	Y	NA		
Building Permits (Statutory)								
169330	Building Permit Application Fee - Minimum	Per Application	\$96.00	\$96.00	N	NA		(s.16(1)) Building Act 2011
169330	Inspection of Pool Enclosures	Per Inspection	\$57.45	\$57.45	N	NA		Reg 53
169230	Swimming Pool Inspection Fee	Per Application	\$33.00	\$33.00	Y	NA		Building Regulations
169230	Planning Application Fee - Minimum	Per Application	\$150.00	\$150.00	N	NA		WAPC
163700	BCITF Levy	Per Construction	0.2%	0.2%	N	NA		
161700	BSL Fee - Minimum	Per Application	\$61.65	\$61.65	N	NA		
169330	Planning Charges	Per Development	at cost	at cost	Y	NA		
Private Works								
173330	House Sand Pad		\$3,700.00	\$3,848.00	Y	NA		LG Act 1995 Section 6.16
173330	Standard Crossover Installation	50% contribution by Council	\$1,250.00	\$1,300.00	Y	50%		LG Act 1995 Section 6.16
173330	Non Standard Crossover Installation	Cost minus Council contribution up to \$400	\$400.00	\$416.00	Y	NA		LG Act 1995 Section 6.16
	Standpipe Water Fee	Per kl	\$5.00	\$5.50	Y	NA		LG Act 1995 Section 6.16
Trust	Standpipe Bond	Per Use	\$50.00	\$52.00	Y	NA		LG Act 1995 Section 6.16
Plant Hire - Wet								
173330	Grader	Per Hour	\$194.00	\$202.00	Y	NA		LG Act 1995 Section 6.16
173330	Front End Loader	Per Hour	\$172.00	\$179.00	Y	NA		LG Act 1995 Section 6.16
173330	Skid Steer	Per Hour	\$145.00	\$151.00	Y	NA		LG Act 1995 Section 6.16

SHIRE OF DOWERIN
DRAFT FEES AND CHARGES 2017/18

GL Code	Description	Notes	Fee/Charge 2016/17	Fee/Charge 2017/18	GST	Disc	Policy	Act or Regulation
			\$	\$				
173330	Tip Truck - 3 tonne or 6 tonne	Per Hour	\$130.00	\$135.00	Y	NA		LG Act 1995 Section 6.16
173330	Tip Truck - 10 tonne	Per Hour	\$150.00	\$156.00	Y	NA		LG Act 1995 Section 6.16
173330	Multi-tyre Roller	Per Hour	\$150.00	\$156.00	Y	NA		LG Act 1995 Section 6.16
173330	Low Loader	Per Hour	\$150.00	\$156.00	Y	NA		LG Act 1995 Section 6.16
173330	Concrete Mixer	Per Half Day	\$93.00	\$97.00	Y	NA		LG Act 1995 Section 6.16
Materials & Supplies								
173330	Sand and Gravel (ex Depot)	Per Cubic Metre	\$22.00	\$23.00	Y	NA		LG Act 1995 Section 6.16
173330	Rock Dust (ex Depot)	Per Cubic Metre	\$38.00	\$40.00	Y	NA		LG Act 1995 Section 6.16
173330	Sale of Mulch (pick up)	Per Cubic Metre	\$0.00	\$0.00	Y	NA		LG Act 1995 Section 6.16
Labour Hire								
173330	Works Supervisor	Per Hour	\$109.20	\$114.00	y	NA		LG Act 1995 Section 6.16
173330	Plant Operator	Per Hour	\$78.00	\$81.00	Y	NA		LG Act 1995 Section 6.16
Short Term Accommodation								
New	One Bedroom Unit	Per Night		\$130.00	Y			
New	One Bedroom Unit - Peak	Per Night		\$200.00	Y			
New	Studio Unit	Per Night		\$110.00	Y			
New	Studio Unit - Peak	Per Night		\$180.00	Y			
New	Caravan Site (2 person)	Per Night		\$30.00	Y			
New	Caravan Site - Peak (+ \$5 per person after 2)	Per Night		\$50.00	Y			
New	Caravan Site- Concession	Per Night		\$25.00	Y			
New	Caravan Site - Concession - Peak	Per Night		\$45.00	Y			
New	Powered Camping	Per Night		\$15.00	Y			
New	Powered Camping - Peak	Per Night		\$20.00	Y			
New	One Bedroom Unit	Per Week		\$850.00	Y			
New	One Bedroom Unit - Peak	Per Week		\$1,250.00	Y			
New	Studio Unit	Per Week		\$700.00	Y			
New	Studio Unit - Peak	Per Week		\$1,150.00	Y			
New	Caravan Site (2 person)	Per Week		\$180.00	Y			
New	Caravan Site - (2 person) - Peak	Per Week		\$300.00	Y			
New	Caravan Site- Concession	Per Week		-				
New	Caravan Site - Concession - Peak	Per Week		-				
New	Powered Camping	Per Week		\$90.00	Y			
New	Powered Camping - Peak	Per Week		\$120.00	Y			
New	Use of Washing Machine	Per Load		\$4.00	Y			
New	Use of Dryer	Per Load		\$4.00	Y			

All Prices increased by average of 4% from 2016/17 + new Fees and Charges added

\$34,026.57

\$41,985.00



WHEATBELT HERITAGE RAIL PROJECT

WORKSHOP OUTCOMES REPORT

JUNE 2017

Attendees:

Cr Bill Coote	Deputy Shire President, Shire of Dowerin
Cr Brenton Walsh	Chair WHR Committee, Shire of Dowerin
Mr Len Holberton	WHR Committee
Mr Ian Studham	Rail Heritage WA/WHR Committee
Mr Brian Williams	President Rail Heritage WA
Sandra Clohessy	LGIS
Hannah Jenkins	Brookfield Rail
Kristen Culverhouse	Brookfield Rail
Bruce Makin	Brookfield Rail
Adam Sidebottom	Brookfield Rail
Clinton Lobb	Brookfield Rail
Daniel Ellis	Brookfield Rail
Andrew Bennett	Brookfield Rail
Kevin Reeves	Brookfield Rail
David Rankine	Watco
Cameron Swaine	Watco

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SUMMARY

Following the finalisation of Phase One of the Wheatbelt Heritage Rail (WHR) project, the Shire needed to determine the future of the project and how best to leverage from the investment made to-date. A workshop of key stakeholder and expert advisors was held to discuss options for the future of WHR, including capital and operational costs of each option along with the benefits and risks associated with each. The aim was to find an option / options that were supported and could be recommended to Council. The workshop determined that, in the short term, a static display at Minnivale was the only viable option that did not require much capital and operation outlay and still provided a benefit. In the longer term, Rail Heritage WA was very keen to see an operating passenger rail service; however all participants recognised that this would require significant capital and operational outlay and that the Shire, nor any other agency, had the financial capacity to progress an operating passenger service at the moment.

The outcome of the workshop will be presented to Council and pending Council's decision, a report can be provided to the Minister for Regional Development, Alannah MacTiernan, given that the Department for Regional Development were the major funding body for Phase One.

BACKGROUND

The Shire of Dowerin and Rail Heritage WA, as project partners, have put significant resources into the development of a heritage railway centre in Minnivale, east of Dowerin. This was pursued for two reasons. Firstly, it was becoming progressively difficult to effectively house these trains in the metro area. Secondly, these activities provide successful tourist attractions in other States. The location activates a redundant asset (CBH grain storage facility) and is close enough to allow people to visit from Perth, while protecting rail heritage.

A grant of \$1.25million was secured in 2013 to progress the project with the aim of having a passenger heritage rail experience in the Wheatbelt.

For various reasons, funding was insufficient to achieve the desired outcome of an operating passenger rail service however, outcomes that have been achieved include:

- Accreditation: The Shire is now accredited. This does come with conditions including the requirement to lodge documentation prior to undertaking a movement. There are also geographic constraints for the accreditation.
- An unused wheatbin at Minnivale has been restored to house rolling stock.
- The track has been laid to gain access to the main line;

- A number of items of heritage stock have been located at Minnivale, some as static display stock only; others, including the AB Diesel are capable and approved for operation.

The Shire was under significant pressure to acquit grant funding and as of end of May 2017, all grants funds have been expended and the grant is in the process of being acquitted. There are no funds remaining for the WHR project, apart from minor maintenance and insurance of the wheat in and insurance of rolling stock.

Current status of Rolling Stock (as at June 2017) is as follows:

- S Class steam locomotive – The boiler has been re-tubed and successfully hydrostatically tested. The superheater elements require internal chemical cleaning then pressure testing prior to re-installation. One superheater element has failed and requires complete replacement (new manufacture). Once the superheater elements are re-installed and external boiler fittings are remounted a full steam test of the boiler can occur.

Externally the boiler has been cleaned and primed in heat resistant metal primer. New metal cladding for the firebox has been sourced and currently being fitted and new metal mounting strips for all the external boiler cladding have been manufactured and installed. Full re-cladding of the boiler can commence once all separate sheets have been properly sized and fitted, after which re-assembly of cab and external pipework and fittings can recommence.

The locomotive requires a full set of new axle lubricator pads and then a twist test. Both tasks require the ability to move the locomotive, requiring appropriate accreditation covering the Bassendean site which has not been achieved.

Work continues on the locomotive in areas where expenditure is not required.

- AB Class diesel locomotive: This locomotive was fully re-activated for mainline service at GEMCO in Perth. Prior to this it was twist tested by WHR staff at Aurizon's yard in Forrestfield. New radios were installed and new batteries purchased and installed. The locomotive moved under its own power and under WHR accreditation, driven by fully qualified WHR locomotive crew from Forrestfield to Minnivale in April and is now secured inside the Minnivale silo facility. The locomotive requires periodic specialist service preparation and starting by qualified WHR/RHWA locomotive fitters to ensure it remains serviceable and the batteries are maintained.

- 56 seat saloon carriage AYC 510 (Carriage from the old “Australind”): This car is at Bassendean 80% complete. It has been fully structurally rebuilt by RHWA and was fully repainted for the project several years ago but now requires a further repaint due to being stored outdoors. Final assembly, including installation of end-of-car concertina vestibules, requires the ability to move the car at Bassendean – not yet possible due to accreditation issues. This car also requires the installation of a retention toilet.

Brookfield’s requirement to fit new wider wheels means this car requires different bogies and appropriate engineering to receive these new bogies – bogies have been purchased from Queensland Rail and await delivery. These are Bradford Kendall “Commonwealth” type bogies, accepted as the standard for long distance passenger type bogies in Australia, which are usually priced at roughly \$8-10,000 per bogie. WHR’s General Manager was able to secure each bogie for \$500, saving the project a large amount of money.

- 56-seat saloon carriage AYC 511 (Australind carriage) and 28-seat first class saloon/buffet car AQL 288 – these carriages are physically complete and were fully restored and used in mainline service by RHWA in the 1990’s. They are in secure undercover storage at RHWA’s Boyanup facility and require road transport to Perth, the cost of which was included in WHR’s rollingstock budget but never able to be accomplished due to not being able to move rollingstock to accommodate them at Bassendean. Both require installation of retention toilets.

Brookfield’s requirement to fit new wider wheels means these cars require different bogies and appropriate engineering to receive these new bogies – as per AYC 510, bogies have been purchased from Queensland Rail and await delivery.

- Buffet car AYS 461 “Boulder” – this car is undergoing significant body frame repairs at Bassendean including the repair or replacement of all floor level metal bracketing, gussets and bolts. Lower external siding is to be replaced and the car will then require a complete external repaint. Some internal repainting is required, and all the LPG gas appliances in the galley (hot water urn, refrigerator, freezer) require replacement with 240V electrical appliances.

This car already has “Commonwealth” type bogies that can accept wider wheelsets to conform to Brookfield’s standards, and WHR’s General Manager has been able to strike a deal with Aurizon to obtain suitable wheelsets (many brand new) at \$1 per wheelset. Considering each wheelset consists of 2 disk wheels and an axle, and that the cost of a single new wheel disk is \$2000, this offer is very generous. The current axle boxes need to be modified to accept the larger bearings on the Aurizon wheelsets and some engineering is required to deal with this modification.

- Brake vans ZJ 266 and ZJA 431: Both of these vans are complete at Bassendean. ZJ 266 has been fully re-roofed and re-painted, and ZJA 431 has had extensive external ply replacement and full re-painting. New running boards for 431 are ready to be installed once the car is lifted for bogie attention. Both vans require new wider wheels and have bogies that can accept wider wheelsets. As per AYS 461, engineering modifications to the axle boxes need to be accomplished to accept the wider bearing on these wheelsets. Initial engineering drawings for these modifications have been completed and have received approval from the rollingstock engineer – the next step is instructions from the rollingstock engineer as to the type of steel to be used, type of welds required etc. so these can be populated onto the engineering specification.
- Other vehicles on the WHR rollingstock register but not included in the first batch of rollingstock chosen to start off the project include AM 313 (the WAGR Commissioners Car), AY 26 – 80 seat saloon with wide centre doors suitable for disabled access, ARA 356 (48 seat saloon with guards compartment – allowing the removal from the consist of ZJ 266), AQZ 423 (24 person capacity compartment car) and AVL 314 (first class lounge car with buffet). All except AM 313 require new wheels or bogies, and all require body restorations to varying extents.
- All vehicles require a twist test prior to acceptance for network access by Brookfield Rail. WHR staff are capable of performing this task as van ZJ 266 was successfully twist tested at Bassendean under the supervision of WHR's rollingstock engineer prior to the issue of non-compliant wheels becoming evident. For further twist testing to occur, the ability to move rail vehicles at Bassendean onto the jacking pad under appropriate accreditation is required.
- It is planned to purchase an appropriate sized generator and reticulate electricity down the train in order to remove the need for LPG gas appliances in buffet cars and to ensure that carriage domestic and emergency lighting and power for retention toilets (for example) is not solely reliant on carriage batteries.
- Some work continues on the passenger vehicles at Bassendean where significant expenditure is not required and where materials required are already on-hand.

Current status of the track at Minnivale is as follows:

- The current track condition into Minnivale loco shed and around the side of the shed up to the buffer from the back of the Brookfield Rail Maintained turnout is in need of

work to get it up to suitable condition to run trains. This assessment does not include anything past the sleeper buffer on the track around the side of the shed. This will need further assessment and design.

- The track into the loco shed needs to be lifted and lined to remove the top, twist and alignment faults. This will then need to be topped up with ballast to get the correct profile to ensure track stability
- The track around the side of the shed will need to be lifted and lined to rectify geometry. As part of this the track will need to be cut and destressed to suit the rectified alignment. Again this track will then need topping up with ballast to ensure compliant profile
- All turnouts throughout the yard will need to be inspected once the geometry of the track has been rectified to ensure they are in correct operation condition
- This assessment is only regarding track geometry. If sleeper condition, track gauge, joint condition and turnout components are found to be requiring work this will be over and above what is included above.

SWOT

As several participants in the workshop had not had much or recent contact with the project, the workshop commenced with a SWOT to ensure there was a shared understanding of the current status of WHR.

Strengths Accreditation achieved Community Support Building at Minnivale Rolling stock Skilled people at RHWA Operating in a lower risk environment (compared to metro)	Weaknesses Low capacity (Financial and human resources) at Shire of Dowerin Minnivale Site Safety Road access to Minnivale Site Distance from Perth Lack of financial capacity to progress Lack of funding opportunities
Opportunities Engagement with tourism operators Piggy back on events – e.g. Dowerin Field Days Minnivale to be a Discovery Centre Unique rail experience Greenfields Site Partnerships Hand to a third Party operator if one can be identified	Threats Losing accreditation No funding Poor weather Operational delays Shire Council withdraws from project Safety Loss of key personnel Limited tourism offering in towns Security/vandalism Loss of Partner goodwill No budget for maintenance

OPTIONS

Option One: Static Display at Minnivale

Benefits:

- Makes use of existing infrastructure. Can be done with little capital outlay.
- Will need to be mindful of safety given proximity to operating rail line.
- Need to develop a plan.
- Can start small and grow.
- Need to determine the 'offering'.
- Could include guided tours.
- Would rely on volunteers. Possible to partner with RHWA/Museum/Minnivale residents.

Risks:

- Does not offer the rail experience promised – could lead to disappointment / reputational damage for the Shire.
- Heavily reliant on volunteers who may not always be available/willing.

Costs:

Capital –\$4000 - \$5000 approx. consisting of:

Signage (\$2000- \$3000 approx.) depending on amount and size; and

Fencing to prevent people roaming onto the Main line (\$1500 - \$2000 maximum).

Annual Operational - \$10,000 per annum approx. consisting of:

Current insurance costs \$5,110.67 (Wheatbin (Building) & Rolling Stock Only);

Maintenance of Wheatbin and rolling stock (approx. \$3000 per annum already in budget); and

Documentation, promotion and marketing (\$1000 or less).

SUPPORTED – as an interim measure until such time funding can be secured for capital required for an operating passenger experience.

Option Two: Annual Event

Benefits:

- More likely to attract corporate sponsorship for one off events rather than ongoing commitment.
- Could be offered during high profile event such as Field Days
- Offers an experience and would be easy to market.

Risks:

- Will require significant capital outlay – see below under costs.
- Capital costs are estimates only and can change if changes to safety or operations require upgrades.
- Will not provide a regular / sufficient revenue stream to make the operation viable.

Costs:

Capital - \$500,000 to \$600,000 approx. consisting of:

Track: \$250,000 very approximate figure;

Rolling Stock: \$200,000 approximately;

Locomotive 'S' Class: \$70,000; and

Passenger access and safety improvements: \$10,000

Annual Operational estimate only - \$60,000 to \$110,000 consisting of:

All costs as per option one (i.e. maintenance of Wheatbin and rolling stock)

Approximate Insurance as confirmed in writing from LGIS (see email dated 14 July 2017) - \$50,000 to \$100,000 (Includes cover for Wheatbin (Building), Rolling Stock, increased costs on Shire's Public Liability policy depending on operation & Contractual Liability costs (separate insurance policy)

Project Management could be done within existing staff resources.

NOT SUPPORTED – the capital investment would be the same as having a more frequent passenger service, without the regular income – i.e. a big investment for an annual event.

Option Three: Monthly or bi-monthly operating passenger train between April and October each year.

Benefits:

- Honours original intent of the project (grant funding and partnership agreements with RHWA and other sponsors);
- Would have tourism benefits and bring people to Dowerin and neighbouring communities. Potential passenger figures were outlined in business cases by Linqage International (Version 1 in January 2012 and Version 2 in November 2016) but could be optimistic.
- Would be a very marketable product.

Risks:

- Tourism / passenger numbers may not be realistic.
- Costs can be unpredictable – can change if legislation or operations change.
- Will require significant volunteer support from RHWA and Dowerin residents.
- Will require investment in tourism product in town for arriving passengers.

Costs:

Capital outlay similar to those of an annual event.

Capital - \$500,000 to \$600,000 approx. consisting of:

Track: \$250,000 very approximate figure;

Rolling Stock: \$200,000 approximately;

Locomotive 'S' Class: \$70,000

Passenger access and safety: \$10,000

Annual Operational estimate only - \$100,000 to \$150,000 consisting of:

As per option one (i.e. maintenance of Wheatbin and rolling stock)

Approximate Insurance as confirmed in writing from LGIS (see email dated 14 July 2017) - \$50,000 to \$100,000 (Includes cover for Wheatbin (Building), Rolling Stock, increased costs on Shire's Public Liability policy depending on operation & Contractual Liability costs (separate insurance policy)

Project Manager - \$50,000 approx. for six month contract position (to manage accreditation compliance, volunteer management, event organisation, marketing, ticketing etc.)

SUPPORTED AS A LONG TERM VISION – but will require another agency to take the lead to secure funding and to project manage. Rail Heritage WA (RHWA) indicated that they may possibly be able to take a stronger role in progressing the project via sourcing grant funding.

Option Four: Hand over to another/third party agency.

No third party could be identified at the workshop; however could be considered if a suitable and willing third party could be identified.

RECOMMENDATIONS:

Short term:

Progress with Option One as soon as possible.

Long Term:

Support RHWA to source and apply for grant funding for capital improvements to progress with an operating rail heritage service.

NEXT STEPS:

Circulate draft report to all workshop participants for feedback / corrections;

Finalise report;

Present report to Council seeking Council support for Option One;

Pending outcome of Council discussions, present to key partner agencies to develop costed plan, roles and responsibilities;

Seek funding opportunities for the capital outlay;

Include in role description for Shire Community and Economic Development Coordinator;

Continue to support RHWA in seeking grants to progress Option Three.

ACKNOWLEDGEMENTS:

The Shire of Dowerin wishes to thank all participants in the workshop, individuals and agencies, for so generously sharing their time and expertise at this workshop and more generally in progressing WHR. The Shire is grateful for this invaluable assistance.

DRAFT

DRAFT EMPLOYEE HEALTH AND WELL-BEING POLICY

Policy Owner: CEO
Distribution: Management
Person Responsible: CEO
Date of Adoption:
File Reference:

OBJECTIVE

This policy aims to create a workplace culture that supports and encourages the health and well-being of our employees. The Shire will work in partnership with our insurer, LGIS to implement this initiatives outlined in this policy.

DEFINITIONS

N/A

POLICY STATEMENT

Wellbeing Program

LGIS Municipal Workcare Scheme has developed a preferred supplier arrangement, and it is through this that the Shire of Dowerin offers employees access to health services.

The Shire of Dowerin is provided with a range of health services such as:

- Health Assessments
- Skin Cancer Screenings
- Flu Vaccinations
- Health Seminars/ Workshops
- Corporate Massage
- Audiometric testing
- Healthy Lifestyle programs (such as walking challenges, quit smoking programs, support from a nutritionist or exercise physiologist)
- Ergonomic Assessments
- Manual Task Training

Periodically throughout the year, the Shire will promote and make available to employees a selection of these services. As the services are dependent on funding, limited spaces may be available however every effort will be made to provide these services to those employees interested in participating.

Provider

Contact LGIS Health & Wellbeing Program Manager to determine Shire of Dowerin's annual funding allocation and arrange services.

Swimming Pool and Gym Membership Subsidy

To encourage fitness and general wellbeing the Shire of Dowerin offer to all staff members the ability to purchase a half price season pass to the Dowerin Memorial Swimming Pool, and / or a half price membership to the Dowerin all – hours Gym.

Staff Support Services

The Shire of Dowerin offers staff support services, in the form of confidential counselling services through LGIS, to assist employees experiencing personal and/or work related issues.

The services are offered to all employees of the Shire and are designed to be short-term.

Use of the services provided is on a voluntary basis and is free to employees.

If a problem cannot be resolved by the individual's own efforts or through other means, the LGIS counselling service can be accessed by:

Manager referral - in some cases, managers may suggest to employees that they may benefit from utilising the counselling service. In this case referral to LGIS counselling services should be kept confidential between the manager and the employee, or

Internal Contact – employees may contact the Human Resources Manager to organise referral. Alternatively, employees may access the service at their own discretion. Workers and managers can access the service by phone or email (face to face if availability permits) enabling them to receive confidential counselling support wherever they are based.

Number of Sessions

The counselling services provided by LGIS are primarily 'stress counselling' and of a short-term nature. Sessions are generally one hour in duration. The service is available between 8.30am and 5.00pm Mondays to Fridays. Sessions are predominantly phone based. Upon special request, face to face counselling can be organised depending on availabilities.

If the psychologist considers the issue to require ongoing counselling or long term therapy, resources will be provided to the employee to sought alternative support (for example, through the Better Access scheme via a doctor's referral or local resources available within the community).

Leave Provisions

In the event that the employee desires to ensure that their manager is not aware that they are undertaking counselling, then the employee should organise sessions to be completed during non-working hours. The arrangement for taking time off during work hours will be the same as for any form of absence from the workplace, including time in

lieu, however the manager does not need to be informed of the referral or the specifics of the matter.

Confidentiality

A significant feature of the LGIS counselling service is the high level of Confidentiality and the respect for the employee's privacy. All employees utilising the service are required to sign a confidentiality agreement to enforce this.

Information on all referrals to LGIS counselling services will be in strict confidence. Confidentiality means that the Shire of Dowerin will not receive any information from LGIS concerning the employee's problem, Employees will need to provide written consent to release their personal information, should they choose to share their counselling information to a third party.

Provider

LGIS counselling services should be contacted by the employee for an appointment.

DELEGATED AUTHORITY

NIL

ROLES AND RESPONSIBILITIES

The Chief Executive Officer has responsibility to ensure this policy is implemented in an open and transparent manner.

Managers and supervisors have responsibility to ensure employees are aware of this policy and actively promote and support its implementation.

Employees have responsibility to support each other to access health and well-being initiatives.

Other Relevant Policies and Documents

Nil

Review trigger:

This policy will be reviewed when any of the following occur:

1. The related legislation/documents are amended or replaced.
2. Other circumstances as determined from time to time by a resolution of Council
3. Periodic Review – 2 years from date of adoption.

OTHER RELEVANT LEGISLATION POLICIES AND DOCUMENTS

N/A

POLICY ADOPTION AND REVIEW HISTORY

Created July 2017

Tabled ...

Adopted ...

DRAFT

DRAFT RELATED PARTY DISCLOSURES POLICY

Policy Owner:	CEO
Distribution:	Management
Person Responsible:	CEO
Date of Adoption:	
File Reference:	

OBJECTIVE

The purpose of this policy is to define the parameters for Related Party Transactions and the level of disclosure and reporting required for Council to achieve compliance with the Australian Accounting Standard AASB 124 - Related Party Disclosures.

DEFINITIONS

AASB 124 means the Australian Accounting Standards Board, Related Party Disclosures Standard.

Arm's length terms – Terms between parties that are reasonable in the circumstances of the transaction that would result from:

- (a) neither party bearing the other any special duty or obligation; and
- (b) the parties being unrelated and uninfluenced by the other; and
- (c) each party having acted in its own interest.

Asset - A physical component of a facility which has value, enables a service to be provided and has an economic life of greater than 12 months.

Close members of the family of a person - are those family members who may be expected to influence, or be influenced by, that person in their dealings with the Council and include:

- (a) that person's children and spouse or domestic partner;
- (b) children of that person's spouse or domestic partner; and
- (c) dependants of that person or that person's spouse or domestic partner.

Control – Control of an entity is present when there is:

- (a) power over the entity; and
- (b) exposure or rights to variable returns from involvement with the entity; and

(c) the ability to use power over the entity to affect the amount of returns received.

Entity can include a body corporate, a partnership or a trust, incorporated, or unincorporated group or body.

Incorporated association means an association incorporated under the *Associations Incorporation Act 2015*.

Joint Control – The contractually agreed sharing of control of an arrangement, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

Joint Venture – An arrangement of which two or more parties have joint control and have right to the net assets of the arrangement.

Key management personnel - as defined in Section 6.1 of this Policy.

KMP Compensation means all forms of consideration paid, payable, or provided in exchange for services provided, and may include:

- Short-term employee benefits, such as wages, salaries and social security contributions, paid annual leave and paid sick leave, profit sharing and bonuses (if payable within twelve months of the end of the period) and non-monetary benefits (such as medical care, housing, cars and free and subsidised goods or services) for current employees;
- Post-employment benefits such as pensions, other retirement benefits, post-employment life insurance and post-employment medical care;
- Other long-term employee benefits, including long-service leave or sabbatical leave, jubilee or other long-service benefits, long-term disability benefits and, if they are not payable wholly within twelve months after the end of the period, profit sharing, bonuses and deferred compensation;
- Termination benefits; and
- Share-based payment.

Material (materiality) means the assessment of whether the transaction, either individually or in aggregate with other transactions, by omitting it or misstating it could influence decisions that users make on the basis of an entity's financial statements. For the purpose of this policy, it is not considered appropriate to set either a dollar value or a percentage value to determine materiality.

Ordinary Citizen Transaction means a transaction that an ordinary citizen of the community would undertake in the ordinary course of business with Council.

Possible (Possibly) Close members of the family of a person are those family members who could be expected to influence, or be influenced by, that person in their dealings with the Council and include:

(a) that person's brothers' and sisters';

- (b) aunts', uncles', and cousins' of that person's spouse or domestic partner;
- (c) dependants of those persons' or that person's spouse or domestic partner as stated in (b); and
- (d) that person's or that person's spouse or domestic partners', parents' and grandparents'.

Record means any record of information however recorded and includes- anything on which there is writing, a map, plan, diagram or graph, a drawing, pictorial or graphic work, photograph; or anything from which images, sounds or writings can be reproduced.

Related Party – as defined in Section 6 of this Policy.

Related Party Transaction is a transfer of resources, services or obligations between a Council and a related party, regardless of whether a price is charged.

Significant (significance) means likely to influence the decisions that users of the Council's financial statements make having regard to both the extent (value and frequency) of the transactions, and that the transactions have occurred between the Council and related party outside a public service provider/ taxpayer relationship.

POLICY STATEMENT

Related Party relationships are a normal feature of commerce and business. For example, entities frequently carry on parts of their activities through subsidiaries, joint ventures and associates. In those circumstances, there is the possibility of the entity having the ability to affect the financial and operating policies of Council through the presence of control, joint control or significant influence. A related Party relationship could influence the normal business operations of Council. In some instances, Council may enter into transactions with a Related Party that unrelated parties would not. For example, goods are supplied to Council on terms that might not be offered to other customers. Also, transactions between Related Parties may not be made on the same terms as between unrelated parties.

The normal business operations of Council may be affected by a Related Party relationship even if Related Party Transactions do not occur. The mere existence of the relationship may be sufficient to affect the transactions of the Council with other parties. Alternatively, one party may refrain from trading with Council because of the significant influence of another—for example, a local supplier may be instructed by its parent not to engage in supplying goods to Council. For these reasons, knowledge of Council's transactions and outstanding balances (including commitments and relationships with Related Parties) may affect assessments of Council's operations by users of financial statements, including assessments of the risks and opportunities facing the Council.

Council in complying with disclosure requirements of AASB 124, will:

- (1) Establish systems to capture and record the related party transactions and information about those transactions;
- (2) Identify key management personnel, related party relationships, related party transactions and ordinary citizen transactions;
- (3) Identify information about the related party transactions for disclosure;
- (4) Assess materiality of transactions captured;
- (5) Identify the circumstances in which disclosure of the items in (2) and (3) are required; and
- (6) Determine the disclosures to be made about those items in the General Purpose Financial Statements for the purpose of complying with AASB 124.

1. Identification of Key Management Personnel (KMP)

AASB 124 defines KMP's as *"those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity"*.

KMP's for the Council are considered to include:

- Councillors (including the Shire President);
- Chief Executive Officer; and
- The Management Team.

2. Identification of Related Parties

A person or entity is a related party of Council if any of the following apply:

- They are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
- They are an associate or belong to a joint venture of which Council is part of.
- They and Council are joint ventures of the same third party.
- They are part of a joint venture of a third party and Council is an associate of the third party.
- A post-employment benefit plan for the benefit of employees of either Council or an entity related to Council.
- They are controlled or jointly controlled by *Close members of the family of a person*.
- They are identified as a *close or possibly close member of the family of a person* with significant influence over Council or a *close or possibly close member of the family of a person* who is a KMP of Council.
- They, or any member of a group of which they are a part, provide KMP services to Council.

For the purposes of this Policy, related parties of Council are:

- Entities related to Council;

- Key Management Personnel (KMP) of Council;
- Close family members of KMP;
- Possible close family members of KMP's; and
- Entities or persons that are controlled or jointly controlled by KMP, or their close family members, or their possible close family members.

3. Review of Related Parties

A review of KMP's and their related parties will be completed every 6 months. Particular events, such as a change of Councillors, Chief Executive Officer or Senior Executive Officers or a corporate restructure, will also trigger a review of Council's related parties immediately following such an event.

Council management shall implement a suitable system to identify related parties. The primary identification method of close family members and associated entities of Key Management Personnel shall be by (but not limited to) KMP self-assessment. KMP have a responsibility to identify and report any changes to their related parties as they occur.

Prior to the commencement of this policy taking effect an initial identification process will be undertaken and recorded.

Council management shall identify suitable methodology and procedures for identifying and reporting on related party transactions such that accurate data will be collated from 01 July 2016.

Identification and reporting methods shall consider:

- Transactions occurring via Council's accounting and electronic records management systems;
- Other transactions not passing through Council's electronic accounting / management systems; and
- The identification of the associated terms and conditions of the related party transactions.

If any elected member or employee believes a transaction may constitute a related party transaction they must notify the Chief Executive Officer who will, in consultation with the Manager of Finance and Corporate Services, make a determination on the matter.

4. Identification of Control or Joint Control

A person or entity is deemed to have control if they have:

- power over the entity;
- exposure, or rights, to variable returns from involvement with the entity; and
- the ability to use power over the entity to affect the amount of returns.

To jointly control, a person or entity must have contractual rights or agreed sharing of control of the entity, which exists only when decisions about the relevant activities require the unanimous consent of the parties sharing control.

All regional councils and regional subsidiaries meet the definition of a related entity.

5. Required Disclosures and Reporting

AASB 124 states Council must disclose the following financial information in its financial statements for each financial year:

5.1. Disclosure of any related party relationship - must disclose in the annual financial statements its relationship with any related parties or subsidiaries (where applicable), whether or not there have been transactions within the relevant reporting period.

5.2. KMP Compensation Disclosures - must disclose in the annual financial statements KMP for each of the categories of compensation (as defined in the definitions of this Policy) in total.

6. Related Party Transactions Disclosures

A related party transaction is a transfer of resources, services or obligations between a reporting entity and a related party, regardless of whether a price is charged.

Related party transactions may include:

- Purchase or sale of goods;
- Purchase or sale of property and other assets;
- Rendering or receiving services;
- Leases;
- Quotations and/or tenders;
- Commitments;
- Settlements of liabilities on behalf of Council or by Council on behalf of the related party;
- Guarantees given or received
- Loans and Settlements of liabilities
- Expense recognised during the period in respect of bad debts
- Provision for doubtful debts relating to outstanding balances
- Grants and subsidy payments made to associated entities of Council
- Non-monetary transactions between Council and associated entities of Council
- Other goods and services provided by Council to associated entities of Council
- Compensation made to key management personnel
- Fees and charges charged to related parties
- Infrastructure contributions and application fees from related parties
- Purchase of materials and services from related parties
- Employee expenses for close family members of key management personnel

Council must disclose all **material** and **significant** Related Party Transactions in its annual financial statements and include the following detail:

6.1. The nature of the related party relationship; and

6.2. Relevant information about the transactions including:

6.2.1. The amount of the transaction;

6.2.2. The amount of outstanding balances, including commitments, and

- Their terms and conditions, including whether they are secured, and the nature of the consideration to be provided in the settlement; and
- Details of any guarantee given or received.

6.2.3. Provision for doubtful debts related to the amount of outstanding balances; and

6.2.4. The expense recognised during the period in respect of bad or doubtful debts due from related parties.

The following matters must be considered in determining the materiality and significance of any related party transactions:

- Significance of transaction in terms of size;
- Whether the transaction was carried out on non-commercial terms;
- Whether the transaction is outside normal day-to-day business operations, such as the purchase and sale of assets;
- Whether the transaction is disclosed to regulatory or supervisory authorities;
- Whether the transaction has been reported to senior management; and
- Whether the transaction was subject to Council approval.

Regard must also be given for transactions that are collectively, but not individually significant.

Related party transactions that are not considered to be material do not need to be disclosed. A key assessment on whether a transaction is material is whether knowledge of the relationship and terms and conditions could influence a user's understanding of the impact on the financial statements or influence their decisions (i.e. in their vote by Councillors). In determining materiality, Council and management will consult with the Audit Committee and external auditor as required.

Disclosures that Related Party Transactions were made on terms equivalent to those that prevail in arm's length transactions can only be made if such terms can be substantiated.

All transactions involving Related Parties will be captured and reviewed to determine materiality or otherwise of such transactions, if the transactions are Ordinary Citizen Transactions (OCTs), and to determine the significance of each of the transactions.

7. Ordinary Citizen Transaction (OCT)

Transactions with related parties of Council which are of a nature that any ordinary citizen would undertake will not be captured and reported. These transactions are not material transactions because of their nature. However, if the OCT occurs on terms and conditions that are different to those offered to the general public the transaction may become material and subsequently disclosed.

Ordinary Citizen Transactions shall include:

- Use of Council facilities, equipment and services in accordance with Council's fees, charges and policies;
- Payment of rates and charges;
- Attendance at Council functions and activities that are open to the public;
- Payment of fines and other penalties on normal terms and conditions; and
- Related party transactions occurring during the course of delivering Council's public service objectives and which occur on no different terms to that of the general public.

Amendments to transactions classified as Ordinary Citizen Transactions may be identified from time to time and this policy will be amended accordingly.

8. Review of Related Party Transactions

A review of all Related Party Transactions will be completed every 6 months.

A Related Party Disclosures Form will be completed by Councillors, the CEO and Management who were elected or employed at any time during the financial year will be completed every 6 months.

To ensure all related party transactions are captured and recorded, Council management is responsible for reviewing, if required, other sources of information held by Council, including without limitation:

- A register of interests of KMP and of persons related to the KMP;
- Minutes of Council and Committee meetings;
- Council's Contracts' Register.

DELEGATED AUTHORITY

NIL



ROLES AND RESPONSIBILITIES

The Chief Executive Officer is responsible for ensuring this policy is implemented and reviewed;

The Manage Finance and Corporate Services is responsible for the application of this policy

Review trigger:

This policy will be reviewed when any of the following occur:

1. The related legislation/documents are amended or replaced.
2. Other circumstances as determined from time to time by a resolution of Council
3. Periodic Review – 2 years from date of adoption.

OTHER RELEVANT LEGISLATION POLICIES AND DOCUMENTS

This policy is informed by the following:

- AASB 124 Related Party Disclosures
- AASB 10 Consolidated Financial Statement
- AASB 11 Joint Arrangements
- AASB 128 Investments in Associates and Joint Ventures and
Local Government Act 1995

POLICY ADOPTION AND REVIEW HISTORY

Created August 2017

Tabled ...

Adopted ...

Memorandum of Understanding (MoU)

For

Pioneers' Pathway Advisory Committee

1 July 2017-30 June 2020

Agree to a memorandum of understanding to establish the Pioneers' Pathway Advisory Committee currently between the participating Shires of Goomalling, Dowerin, Merredin, Nungarin, Toodyay, Trayning and Wyalkatchem.

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Memorandum of Understanding

This document represents an agreement between

Shire of Dowerin; and
Shire of Goomalling; and
Shire of Merredin; and
Shire of Nungarin; and
Shire of Toodyay; and
Shire of Trayning; and
Shire of Wyalkatchem

These local governments are working as an advisory committee of the participating Councils.

1. Description of collaborating organisations

The seven (7) partner organisations are all Local Government Authorities under the *Local Government Act 1995* (as amended).

2. Objectives and scope

To provide a ribbon of economic development into the heart of regional Western Australia.

The project aims to work with councils along the Pioneers' Pathway route (from Toodyay to Merredin), collaboratively developing tourism in the region by promoting a self-drive trail from Perth reminiscing the path of Pioneers' during the gold rush in eastern goldfields.

The Pioneers' Pathway Advisory Committee (**'the committee'**) comprises seven local government authorities who share a common interest (Pioneers' Pathway self-drive trail) and regional boundaries.

3. The nature of the collaboration

The project objectives include:

- 3.1. Identify the current and future tourism infrastructure
- 3.2. Establish the cost to meet marketing/promotional needs for the various communities in the committee.

- 3.3. Identify opportunities to work with third party providers (e.g. local businesses)
- 3.4. Identify opportunities for collaborative marketing with other drive trails and/or tourism product (e.g. Wheatbelt Way).
- 3.5. Develop a short-term strategic plan to develop the pathway and strengthen tourism within the participating communities and across the region.
- 3.6. Increase economic impact of tourism in the region by developing a collaborative tourism product (Pioneers' Pathway) that capitalise on natural and built assets throughout the community with a focus on pioneering.

In summary, the project will have the following broad outcomes:

- Development of the Pioneers' Pathway a collaborative tourism product, to attract tourists to the region and create a ribbon of economic development in the heart of the eastern Wheatbelt
- Project planning and implementation of pathway upgrade commencing in 2017/18 financial year.

All funding is to be centralised at the Shire of Goomalling ("**Lead Agency**"), in a dedicated bank account. The Lead Agency will be responsible for the financial reporting requirements as per the funding agreements.

4. The terms of the agreement

This MOU is valid from date of signing to 30 June 2020. This can be extended on mutual agreement of all signatories to the MOU.

5. Organisation and management of the agreement

The responsibilities of each of the partner organisations will be as follow:

5.1. Lead Agency – will be responsible for:

- 5.1.1. Overall project planning and coordination.
- 5.1.2. Management of a dedicated bank account for the sole purposes of this project, and all income and expenditure related to it.
- 5.1.3. Reviewing and balancing the collective funding budget – income and expenditure statements will be provided to the committee on request.
- 5.1.4. Financial record keeping for the purposes of the reporting as required.
- 5.1.5. Overall financial acquittals and auditing as required for the external funding bodies.
- 5.1.6. Processing financial claims from partner organisations in the committee.

5.2. Executive Officer – Pioneers' Pathway Advisory Committee ("the committee")
– will be responsible for:

- 5.2.1. Record keeping for the purposes of the committee.
- 5.2.2. Sourcing and applying for external funding to support project implementation (as mutually agreed to by the committee).
- 5.2.3. Completion of external funding requirements to include progress reports, final reports and financial acquittals.
- 5.2.4. Project management (including, but not limited to, all planning, engaging suitably qualified consultants)
- 5.2.5. Preparation of quarterly and annual report for Pioneers' Pathway Advisory Committee to be disseminated to participating Councils.

5.3. All partner organisations will be responsible for:

- 5.3.1. Day to day project management of the project (overall supervision of development in their respective local government.)
- 5.3.2. Local financial record keeping to enable financial recouping of costs incurred relevant to the project – provision of expenditure statements with supporting documentation to the Lead Agency.
- 5.3.3. Updates on progress to be provided at the committee meetings will be provided by each partner organisations to assist the Lead Agency with funding body reporting as required.
- 5.3.4. Ensuring that the infrastructure once built, feature on the respective Asset Management Plan, or are provided for in the Third Party Provider Asset Management Plan (i.e. owner occupier of facility.).
- 5.3.5. The committee recognises the primacy of Council Decisions and local government budgets; where additional financial contributions are necessary to complete projects or support the work of the Lead Agency, each member Council of this regional alliance will Decide to make a contribution of an equal amount, or any other amount the member Council may decide.
- 5.3.6. Updating relevant information with the Lead Agency for marketing and promotion of the tourism trail including relevant site and local information, photos, videos, maps etc as requested, in a timely manner.
- 5.3.7. Providing a summary of relevant data and statistics from your respective community as required to assess the effectiveness of the project.
- 5.3.8. Financial commitment of \$3500 per annum including \$1500 per annum for pathway development \$2000 per annum for employment of an Executive Officer.

6. Lead Agency

For the purposes of this committee, the Shire of Goomalling will be the Lead Agency and provide the Project Coordinator for the Pioneers' Pathway product. The primary contact will be the appointed Executive Officer of the Pathway:

or

Tahnee Bird
Community Development Officer

Shire of Goomalling
PO BOX 118
GOOMALLING WA 6460

Ph: 9629 1101 M: 0400 495 173
E: cdo@goomalling.wa.gov.au;

7. Partner organisations

The partner organisations to this MOU and their relevant contact details are as follows:

Shire of Dowerin
CDO – Adim Hajat
PO Box 111
DOWERIN WA 6461

Ph: 08 9631 1202
E: cdo@dowerin.wa.gov.au

Shire of Merredin
Manager – Central Wheatbelt Visitor Centre – Robyn McCarthy
PO Box 42
MERREDIN WA 6415

Ph: 08 9041 1666
E: visitor@merredin.wa.gov.au

Shire of Nungarin
Councillor – Bev Palmer
Railway Avenue
NUNGARIN WA 6490

Ph: 08 9046 5006 Home: 08 9046 5098
E: shoebox@activ8.net.au

Shire of Toodyay

CDM -Audrey Bell
PO Box 96
TOODYAY WA 6566

Ph: 08 9574 9390 M: 0448 230 391
E: mcd@toodyay.wa.gov.au

Shire of Trayning

CEO- Graham Merrick
PO Box 95
TRAYNING WA 6488

Ph: 08 9683 1001 M: 0428 831 035
E: ceo@trayning.wa.gov.au

Shire of Wyalkatchem

CEDO –Tegan McCarthy
PO Box 224
WYALKATCHEM WA 6485

Ph: 08 9681 1166
E: admin3@wyalkatchem.wa.gov.au

8. Communication and exchange of information

Information dissemination in relation to the project is largely via email. Records are to be retained as per the Record Keeping Plan of the respective local government. Agendas and minutes are to be retained in a hard copy as well as electronic version by the Project Coordinator of the committee.

9. Intellectual property

Rights to the intellectual property as produced will be retained by the committee of all work produced as part of the project.

10. Appendix

Reference is to be made to the following documents:

- Pioneers' Pathway Action Plan March 2017 to June 2017

11. Effective dates and signatures

This MOU is effective from _____ (date of signing)

Signature Chief Executive Officer
Shire of Dowerin

Print Full Name of Authorised Person

Signature President
Shire of Dowerin

Print Full Name of Authorised Person

Signature Chief Executive Officer
Shire of Goomalling

Print Full Name of Authorised Person

Signature President
Shire of Goomalling

Print Full Name of Authorised Person

Signature Chief Executive Officer
Shire of Merredin

Print Full Name of Authorised Person

Signature President
Shire of Merredin

Print Full Name of Authorised Person


Signature

William Michael Fensome

Print Full Name of Authorised Person


Signature

RENIRA EILEEN O'CONNELL


Print Full Name of Authorised Person

Signature

Print Full Name of Authorised Person

Signature

Print Full Name of Authorised Person


Signature

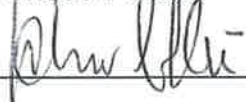
Graham Manick

Print Full Name of Authorised Person


Signature


Freda Tarr

Print Full Name of Authorised Person


Signature

IAN MC CABE

Print Full Name of Authorised Person


Signature

C. QUENTIN DAVIES

Print Full Name of Authorised Person

Chief Executive Officer
Shire of Nungarin



President
Shire of Nungarin

Chief Executive Officer
Shire of Toodyay

President
Shire of Toodyay

Chief Executive Officer
Shire of Trayning



President
Shire of Trayning

Chief Executive Officer
Shire of Wyalkatchem

President
Shire of Wyalkatchem





OUR CUSTOMER SERVICE CHARTER

INTRODUCTION:

The purpose of this charter is to provide a framework for defining the standards of service delivery. It also references the rights of customers, and how we will handle complaints from our customers.

PURPOSE & VALUES:

The Shire of Dowerin administration's purpose is to care for the sustainable development and service of our community guided by our values of:

- COMMUNITY – create a sense of belonging;
- SERVICE – provide the best;
- QUALITY – deliver high standards;
- TRUST – belief, confidence and reliability;
- DEVELOPMENT – sustainable growth for the future;
- SAFETY – minimise risk or harm;
- RESULTS – achieve positive outcomes.

IN GENERAL:

We are here to serve you. Please understand we are governed under the Local Government Act

https://www.slp.wa.gov.au/legislation/statutes.nsf/main_mrtitle_551_homepage.html

and the Privacy Act <https://www.legislation.gov.au/Series/C2004A03712>

We welcome you to contact or visit us and look forward to assisting you with your enquiries. You may choose to contact us through the most suitable channel for you (Face to Face, Telephone, Writing or Email, Social Media). We have a team of customer representatives that look forward to serving you. While our customer representatives will aim to solve all enquiries at the first point of contact, please note that enquiries of a technical nature may require more time and to be passed on to an appropriate person for further assistance. We will follow up and take ownership of all enquiries.

FACE TO FACE:

We invite you to visit us during the hours of 8.30am to 4.00pm Monday to Friday and we are located at 12 Cottrell Street, Dowerin. Our team will be pleased to welcome you.

OVER THE PHONE:

We welcome your call during the hours of 8.30am to 4.00pm Monday to Friday on 9631 1202. To assist you we will answer the phone promptly and professionally. Outside of normal office hours for emergency situations (Hazards or community health and safety issues), please call our after-hours number on 0429 311 202 or 0429 311 160.



IN WRITING OR EMAIL:

All initial emails should be directed to dowshire@dowerin.com.au and have the enquiry in the subject line to help us direct your enquiry to the right department. If you would like to write to us through traditional post, please address your enquiry to Shire of Dowerin, PO Box 111, Dowerin 6461.

VIA INTERNET OR SOCIAL MEDIA:

We encourage you to engage and dialogue with us on social media. Our Facebook page is www.facebook.com/ShireofDowerin. Please post and share your content of our beautiful shire on our page. Our Website www.dowerin.wa.gov.au has a list of FAQ's and Council updates. We also encourage the use of the Snap Send Solve App (www.snapsendsolve.com) to save time in identifying and reporting incidents.

MEASURING & IMPROVING QUALITY:

We aim to continuously improve and evaluate our service and services. We appreciate and seek constructive feedback from you through the above channels at anytime. We conduct annual customer and community feedback surveys which we encourage your participation in.

HELPING US TO HELP YOU:

You can help us to meet our commitments to you by:

- Being courteous, polite and respectful to our team who seek to do their best
- Being open and honest with us by providing accurate and complete details when contacting us
- Letting us know when your situation changes, for example, your address or personal details change or your dog or cat registration details change
- Working with us to help solve problems
- Helping us recognise our team by telling us when you have received excellent customer service

OMBUDSMAN WESTERN AUSTRALIA:

If you feel the need to make a complaint about how we have handled your requests we encourage you to do so to our CEO in person or via phone or email. If you are still unsatisfied, you may wish to contact the Ombudsman (www.ombudsman.wa.gov.au) or in writing to: PO Box Z5386, St. Georges Terrace, Perth WA 6831.



FREEDOM OF INFORMATION:

The West Australian *Freedom of Information Act 1992* provides you the right to apply for access to documents held by state public sector agencies, which includes government departments, local governments, statutory authorities and ministers.

The Shire will assist you:

- Gain access to documents possessed by the Shire; and
- Ensure information is accurate, complete and not misleading.

If you are unsure whether you need to lodge an application, or for further information, please contact the FOI Coordinator by phone on: 9631 1202, or email godc@dowerin.wa.gov.au

ACCESS & INCLUSION:

The Shire is committed to creating an accessible and inclusive community. If you have any challenges accessing service or services, please contact us through the appropriate channels.

CONTACT US:

For further ways to contact the Shire of Dowerin, please refer to our website www.dowerin.wa.gov.au



Statement for

NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen cards: 1800 033 103 (24 hours within Australia only)

DOWERIN SHIRE
PO BOX 111
DOWERIN WA 6461

Statement Period	30 May 2017 to 28 June 2017
Company Account No:	4557 0498 0002 7159
Facility Limit:	\$16,000

Your Account Summary

Balance from previous statement	\$707.26 DR
Payments and other credits	\$1,567.26 CR
Purchases, cash advances and other debits	\$1,546.94 DR
Interest and other charges	\$18.00 DR
Closing Balance	\$704.94 DR

**YOUR DIRECT DEBIT PAYMENT OF \$704.94 WILL BE
CHARGED TO ACCOUNT 000086608- 0000480807363 ON
04/07/2017 AS PER OUR AGREEMENT.**

179/21/01/M02871/S007983/015965

see reverse for transaction details

Transaction record for: Billing account

Date	Amount A\$	Details	Reference
5 Jun 2017	\$707.26 CR	DIRECT DEBIT PAYMENT	74557047153
Total for this Period:	\$707.26 CR		



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Business Visa account. Phone 1300 498 594, between 7am and 9pm AEST, Monday to Friday, 8am and 6pm AEST, Saturday and Sunday



NAB Internet Banking: transfer funds from your NAB cheque or savings account to your NAB Business Visa account using NAB Internet Banking at nab.com.au



Billers Code: 1008. Ref: Select the card number you are making the payment to. Contact your participating bank, credit union or building society to make this payment from your cheque or savings account. BPAY payments may be delayed until the next banking business day, due to processing cut-off times. Maximum BPAY payment amount is AU \$100,000 per payment.

Cardholder summary

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4557-0455-3657-7475	MR STEVEN FRANCIS GE	\$6,000	\$0.00	\$429.19	\$9.00	\$438.19
4557-0455-3744-1887	MS ANDREA JANINE SEL	\$3,000	\$860.00	\$1,117.75	\$9.00	\$266.75
4557-0498-0002-7159	BILLING ACCOUNT	\$0	\$707.26	\$0.00	\$0.00	\$707.26 CR
			\$1,567.26	\$1,546.94	\$18.00	\$2.32 CR

Transaction type

Purchase

Annual percentage rate

0.000%

Daily percentage rate

0.000000%



Statement for
NAB Business Visa
NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &
AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MR STEVEN FRANCIS GEERDINK
Account No: 4557 0455 3657 7475
Statement Period: 30 May 2017 to 28 June 2017
Cardholder Limit: \$6,000

Transaction record for: MR STEVEN FRANCIS GEERDINK

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
6 Jun 2017	\$200.00	SNAP PRINT MIDLAND MIDLAND					02151012846
22 Jun 2017	\$97.90	AUSTRALIAN BOATING COOMERA					04120579540
26 Jun 2017	\$131.29	CONPLANT PTY LTD MALAGA					74564727174
28 Jun 2017	\$9.00	CARD FEE					74557047179
Total for this period	\$438.19		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature:

Date:

26-7-17



Statement for

NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 1300 498 594 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST &
AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)



Cardholder Details


Cardholder Name: MS ANDREA JANINE SELVEY
Account No: 4557 0455 3744 1887
Statement Period: 30 May 2017 to 28 June 2017
Cardholder Limit: \$3,000

Transaction record for: MS ANDREA JANINE SELVEY

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
31 May 2017	\$860.00 CR	TRAVEL RESERVATION AU SYDNEY					74054927151
8 Jun 2017	\$75.00	DEPT OF AGRICULTURE BUNBURY					74940527158
22 Jun 2017	\$300.00	POST DOWERIN LPO DOWERIN					74813847172
22 Jun 2017	\$297.00	SEEK 26485857 MELBOURNE					74617637172
26 Jun 2017	\$445.75	MSFT *<E010040XFF> MSBILL.INFO					74798067176
		RECURRING DIRECT DEBIT.					
28 Jun 2017	\$9.00	CARD FEE					74557047179
Total for this period	\$266.75		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: 

Date: 25/7/17

179/21/01/M02871/S007985/1015969