



AGENDA

ORDINARY COUNCIL MEETING

25 SEPTEMBER 2018

3.00PM

THIS PAGE HAS BEEN LEFT BLANK INTENTIONALLY

TABLE OF CONTENTS

TUESDAY 25 SEPTEMBER 2018

1. OPENING, OBITUARIES, VISITORS	5
1.1 OPENING	5
1.2 OBITUARIES	5
2. RECORD OF ATTENDANCE/APOLOGIES	5
2.1 RECORD OF ATTENDANCE	5
2.2 LEAVE OF ABSENCE	5
2.3 APOLOGIES	5
3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	5
4. DECLARATION OF ELECTED MEMBERS	5
5. PUBLIC QUESTION TIME	5
6. APPLICATIONS FOR LEAVE OF ABSENCE	5
7. CONFIRMATION OF MINUTES	5
8. PETITIONS/DEPUTATIONS/PRESENTATIONS	6
9. ANNOUNCEMENTS BY PRESIDENT WITHOUT DISCUSSION	6
9.1 PRESIDENT ANNOUNCEMENTS	6
10. REPORTS OF COMMITTEE AND OFFICERS	7
10.1 OPERATIONS	7
10.1.1 DRAFT EDUCATION & STUDY ASSISTANCE POLICY	7
10.1.2 DRAFT DEVELOPMENT OF POLICIES & ADMINISTRATIVE PROCEDURES POLICY	9
10.1.3 DRAFT STAFF UNIFORM POLICY	11
10.1.4 DRAFT RESTRICTED ACCESS VEHICLE POLICY	13
10.2 FINANCE REPORT	15
10.2.1 FINANCE REPORT – JULY AND AUGUST 2018	15
10.2.2 ACCOUNTS FOR PAYMENT – 01 TO 31 AUGUST 2018	18
10.2.3 2018-2019 RATES DEBTOR AMENDMENT – INSTALMENT PAYMENT ARRANGEMENTS	20
10.2.4 INTEREST SETTING WRITE-OFFS	25
10.3 MINUTES TO BE RECEIVED	28
10.3.1 MINUTES FROM COMMITTEE MEETINGS TO BE RECEIVED	28
11. NEW BUSINESS OF AN URGENT NATURE	30

12. ELECTED MEMBERS MOTIONS	30
13. CONFIDENTIAL ITEMS.....	30
13.1. CONFIDENTIAL ITEM - SKID STEER TENDER	30
13.1.1 MOVE BEHIND CLOSED DOORS	30
13.1.2 SKID STEER TENDER	31
13.1.3 MOVE OUT FROM BEHIND CLOSED DOORS.....	34
14. CLOSURE OF MEETING	35

1. OPENING, OBITUARIES, VISITORS

1.1 OPENING

1.2 OBITUARIES

2. RECORD OF ATTENDANCE/APOLOGIES

2.1 RECORD OF ATTENDANCE

Cr D.P. Hudson	President
Cr A.J. Metcalf	Deputy President
Cr B.A. Ward	
Cr B.N. Walsh	
Cr L.G. Hagboom	
Cr J.C. Chatfield	
Cr L.H. Holberton	
R.L. McCall	Chief Executive Officer
S.G. Fitchat	Finance Manager
G.C. Brigg	Works & Assets Manager
L.A. Valentine	Acting Manager Corporate & Community Services
E.L. Richards	Governance Officer

2.2 LEAVE OF ABSENCE

Cr R.I. Trepp

2.3 APOLOGIES

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

OFFICER RECOMMENDATION – 7.1

THAT THE MINUTES OF THE ORDINARY MEETING OF THE DOWERIN SHIRE COUNCIL HELD ON 21 AUGUST 2018 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

8. PETITIONS/DEPUTATIONS/PRESENTATIONS

9. ANNOUNCEMENTS BY PRESIDENT WITHOUT DISCUSSION

9.1 PRESIDENT ANNOUNCEMENTS

10. REPORTS OF COMMITTEE AND OFFICERS

10.1 OPERATIONS

10.1.1 DRAFT EDUCATION & STUDY ASSISTANCE POLICY

Date:	17 September 2018
Applicant:	Not Applicable
Location:	Not Applicable
File Ref:	Organisation/Governance/Council Policies
Disclosure of Interest:	Nil
Author:	Lisa Valentine, Acting Manager Corporate & Community Services
Attachments:	1. Draft Education & Study Assistance Policy

Summary

This item brings a draft Education and Study Assistance policy before Council for considering and, if satisfactory, adoption.

Background

The Shire currently addresses request for education and study assistance on a case by case basis. This policy provides the Chief Executive Officer some guidance in administering an employee's request for further education and specifies what the Shire will reimburse employees for expenses incurred as well as leave allocation, while undertaking approved courses of study, as part of their career planning.

Comment

A lack of policy direction can result in inconsistencies and inequity across the organisation. This policy aims to provide clear guidelines to ensure transparency in the way education and study assistance is allocated and will also assist the Council in ensuring adequate budgeting allocations.

Financial Implications

Budget provisions and allocations will need to be considered as part of the annual and mid-year budget reviews.

Risk Implications

A policy reduces the risk of inconsistency in decision-making by providing a guide for staff and Council; noting that Council can chose to depart from policy if, in Council's view, departure from policy will provide the better outcome for the organisation and community.

Consultation

This policy has been distributed to all staff for comment and feedback.

Policy Implications

Should Council adopt the policy, it will be included in the Shire's Policy Manual.

Statutory Implications

Section 2.7 (2b) Local Government Act 1995

Strategic Implications

Strategic Community Plan – Our Leaders – Outcome 3 – Commitment to continuous improvement in service delivery and good governance practices ensures the Shire is adaptive to evolving community needs.

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.1

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 2.7 (2B) OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO ADOPT THE EDUCATION AND STUDY ASSISTANCE POLICY.

10.1.2 DRAFT DEVELOPMENT OF POLICIES & ADMINISTRATIVE PROCEDURES POLICY

Date: 17 September 2018
Applicant: Not Applicable
Location: Not Applicable
File Ref: Organisation/Governance/Council Policies
Disclosure of Interest: Nil
Author: Lisa Valentine, Acting Manager Corporate & Community Services
Attachments: 2. Draft Development of Policies and Administrative Procedures Policy

Summary

This item brings a draft Development of Policies and Administrative Procedures Policy before Council for considering and, if satisfactory, adoption.

Background

There is a substantial number of Shire policies which contain elements of administrative procedures. As each policy is due for review (or on an as needs basis), the correlating procedure/s will be reviewed, modified and or created.

Comment

This new policy outlines the difference between a Council Policy and an administrative procedure. The intent is for Council Policies to drive and align with the five focus areas of the Strategic Plan and administrative procedures to be endorsed by Management and approved by the Chief Executive Officer.

Financial Implications

Nil

Risk Implications

A policy reduces the risk of inconsistency in decision-making by providing a guide for staff and Council; noting that Council can chose to depart from policy if, in Council's view, departure from policy will provide the better outcome for the organisation and community.

Consultation

Nil

Policy Implications

Should Council adopt the policy, it will be included in the Shire's Policy Manual.

Statutory Implications

Section 2.7 (2b) and Section 5.41 Local Government Act 1995

Strategic Implications

Strategic Community Plan – Our Leaders – Outcome 3 – Commitment to continuous improvement in service delivery and good governance practices ensures the Shire is adaptive to evolving community needs.

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.2

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 2.7 (2B) AND SECTION 5.41 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO ADOPT THE DEVELOPMENT OF POLICIES AND ADMINISTRATIVE PROCEDURES POLICY.

10.1.3 DRAFT STAFF UNIFORM POLICY

Date:	17 September 2018
Applicant:	Not Applicable
Location:	Not Applicable
File Ref:	Organisation/Governance/Council Policies
Disclosure of Interest:	Nil
Author:	Lisa Valentine, Acting Manager Corporate & Community Services
Attachments:	3. Draft Staff Uniform Policy 4. Extract from Shire of Dowerin Policy Manual as at 2007

Summary

A review of the Shire's uniform policy has been completed. The original content was included and reviewed as part of the Shire of Dowerin Policy Manual in 2007. This policy is presented for Council's consideration and, if acceptable, adoption.

Background

The uniform policy provides guidance on the type of clothing and standard of dress for the Shire of Dowerin employee's. There has been no consistency for the management of the uniform allowance for employees over the past years.

Comment

The revised policy includes detailed information about the acceptable and unacceptable standards of dress across the organisation. The policy also includes an increase in the uniform allowances to \$500 each financial year for permanent employees. This provides consistency and transparency across the organisation and will also assist the Council in ensuring adequate budgeting allocations.

Financial Implications

The increased uniform allowances can be met via the Shire's approved operational budget for 2018/2019.

Risk Implications

A policy reduces the risk of inconsistency in decision-making by providing a guide for staff and Council; noting that Council can chose to depart from policy if, in Council's view, departure from policy will provide the better outcome for the organisation and community.

Consultation

This policy has been distributed to all staff for comment and feedback.

Policy Implications

Should Council adopt the policy, it will be included in the Shire's Policy Manual.

Statutory Implications

Section 2.7 (2b) Local Government Act 1995

Strategic Implications

Strategic Community Plan – Our Leaders – Outcome 3 – Commitment to continuous improvement in service delivery and good governance practices ensures the Shire is adaptive to evolving community needs.

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.3

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 2.7 (2B) AND SECTION 5.41 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO ADOPT THE STAFF UNIFORMS POLICY.

10.1.4 DRAFT RESTRICTED ACCESS VEHICLE POLICY

Date: 17 September 2018
Applicant: Not Applicable
Location: Not Applicable
File Ref: Organisation/Governance/Council Policies
Disclosure of Interest: Nil
Author: Glen Brigg, Works and Assets Manager
Attachments: 5. Draft Restricted Access Vehicles Policy

Summary

The purpose of this report is to recommend the adoption of – Restricted Access Vehicle Policy.

Background

Council is requested to implement a Restricted Access Vehicle policy to provide clear guidelines to the Council and heavy vehicle transport operators regarding Restricted Access Vehicle (RAV), Accredited Mass Management Scheme (AMMS) requests to access roads under the care, control and management of the Shire of Dowerin.

Definitions
<u>Restricted Access Vehicle (RAV) Network</u> The RAV Network is a list of roads which have been assessed and classified by MRWA according to the type and size of heavy vehicle that may access them. It is administered by the Heavy Vehicles Section (HVS) of Main Roads WA (MRWA).
<u>Accredited Mass Management Scheme (AMMS) Network</u> The AMMS scheme allows for three (3) concessional mass tiers that are available to approved heavy vehicle transport operators with appropriate loading control methods. This scheme uses a network approach similar to the existing RAV Network.

Comment

The adoption of this policy is being recommended to provide clear guidelines to heavy vehicle operators and manage council's roads using the RAV and AMMS Network systems.

The intention of the policy is to balance road safety, transport efficiency for economic benefits to both local businesses, the Shire, community amenities and preserve Council's assets.

The Policy supports 'as of right' vehicles or approved RAV routes, except where roads are closed for safety reasons.

Financial Implications

Nil

Risk Implications

A policy reduces the risk of inconsistency in decision-making by providing a guide for staff and Council; noting that Council can choose to depart from policy if, in Council's view, departure from policy will provide the better outcome for the organisation and community.

Consultation

Nil

Policy Implications

Should Council adopt the policy, it will be included in the Shire's Policy Manual.

Statutory Implications

Local Government Act, s.55; Land Administration Act 1997, s.55; Road Traffic (Vehicle) Act 2012; Road Traffic (Vehicle) Regulations 2014

Strategic Implications

Strategic Community Plan - Theme 4 – Our Leaders – Outcome 3 - Reference L5

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.4

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 2.7 (2b) AND SECTION 5.41 OF THE LOCAL GOVERNMENT ACT 1995 TO RESOLVES TO ADOPT THE RESTRICTED ACCESS VEHICLE POLICY.

10.2 FINANCE REPORT

10.2.1 FINANCE REPORT – JULY AND AUGUST 2018

Date:	17 September 2018
Applicant:	Not Applicable
Location:	Not Applicable
File Ref:	Organisation/Financial Management/Reporting/Financial Statements/2018-2019 Monthly Financial Statements
Disclosure of Interest:	Nil
Author:	Susan Fitchat
Senior Officer:	Rebecca McCall, Chief Executive Officer
Attachments:	6. Monthly Financial Activity Statements – July 2018 7. Monthly Financial Activity Statements – August 2018

Summary

The Statement of Financial Activity, which includes Detailed Schedules, Statement of Financial Position, Current Ratios and Investment Register for the period ending 31 July 2018 and 31 August 2018 are presented for Council information.

Please note, that the figures are actual at the time of reporting. The depreciation figures shall be quantified in the October 2018 statements once the end of the financial year 2017-2018 has been audited and the asset data finalized.

Background

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

Regulation 34 & 35 of the *Local Government (Financial Management) Regulations 1996* set out the form and content of the financial reports which have been prepared for the periods as above and are presented to Council for approval.

Comment

At the Finance Committee meeting on 15 August 2018, the Committee recommended to Council that the financial statements for the period ending 31 July 2018 be deferred until the September round of meetings for the following reasons:

- Council had yet to adopt a budget for 2018-2019 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 analysis of the fair value evaluation of land and buildings by AssetVal Pty Ltd.

In order to fulfil statutory reporting requirements, and to provide the Council with a synopsis of the Shire of Dowerin's overall financial performance on a year to date basis, the following financial reports are attached.

- Statements of Financial Activity – Statutory Reports by Program and Nature or Type

The Statements of Financial Activity provide details of the Shire's operating revenues and expenditures on a year to date basis. The reports further include details of non-cash adjustments and capital revenues and expenditures, to identify the Shire's net current position; which reconciles with that reflected in the associated Net Current Position note (Note 3).

- Capital Acquisitions

This report provides year to date budget performance in respect of the following capital expenditure activities and their funding sources. Individual project information can be found at Note 12.

- Note 1 – Significant Accounting Policies

This note provides details of the accounting policies relating to the Shire's accounts.

- Note 2 - Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 5% or \$5,000, whichever is the greater. This note explains the reasons for any material variances identified in the Statements of Financial Activity at the end of the reporting period.

- Note 3 - Net Current Funding Position - Statutory Requirement

This note provides details of the composition of the net current asset position on a year to date basis and reconciles with the closing funding position as per the Statement of Financial Activity.

- Note 4 – Cash and Investments

This note provides Council with the details of the actual amounts in the Shire's bank accounts and/or Investment accounts as at reporting date.

- Note 5 – Budget Amendments

This note provides council with a list of all budget amendments to date.

- Note 6 – Receivables

This note provides Council with the sundry debtors outstanding as at reporting date.

- Note 7 - Cash Backed Reserves

This note provides summary details of transfers to and from reserve funds, and associated interest earnings on reserve funds, on a year to date basis.

- Note 8 – Rating Information

This note provides details of rates levied during the year.

- Note 9 – Information on Borrowings

This note shows the Shire's current debt position and lists all borrowings.

- Note 10 – Grants and Contributions Received

This note is being redeveloped and will be provided as soon as possible.

- Note 11 – Trust Funds

This note shows the balance of funds held by the Shire in its Trust Fund on behalf of another person/entity.

- Note 12 – Capital Acquisitions

This note details the capital expenditure program for the year.

Consultation

CEO and Finance Committee as follows:

Request for more information by the Committee:

It was requested by the Committee that Note 3 “Liquidity Over the Year” graph; include a cashflow projection of the estimated funding position trend for the rest of the year.

Trust Fund account:

To be reviewed.

Financial Implications

The budgeted opening funding surplus as per the Budget adopted on 21 August 2018 presents a \$1,492,612 (Rate Setting Statement).

Risk Implications

Timely preparation of the monthly financial statements within statutory guidelines is vital to good financial management. Failure to submit compliant reports within statutory time limits will lead to non-compliance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies.

Statutory Implications

Council is required to adopt monthly statements of financial activity to comply with Regulation 34(1) of the *Local Government (Financial Management) Regulations 1996*. The 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, therefore by presenting the financial statements in May, the Shire of Dowerin complies with statutory obligations.

Strategic Implications

Strategic Community Plan - Theme 4 – Our Leaders – Outcome 3 - Reference L5

Voting Requirements

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

OFFICER AND COMMITTEE RECOMMENDATION – 10.2.1

THAT THE COUNCIL BY SIMPLE MAJORITY PURSUANT TO REGULATION 34(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATION 1996 RECEIVES THE STATUTORY FINANCIAL ACTIVITY STATEMENT REPORTS FOR THE PERIOD ENDING 31 JULY 2018 AND 31 AUGUST 2018.

10.2.2 ACCOUNTS FOR PAYMENT – 01 TO 31 AUGUST 2018

Date: 15 September 2018
Applicant: Not Applicable
Location: Not Applicable
File Ref: Organisation/Financial Management/Reporting/Financial Statements/2018-2019 Monthly Payment List
Disclosure of Interest: Nil
Author: Kathleen Brigg – Finance Officer
Senior Officer: Susan Fitchat – Finance Manager
Attachments: 8. List of Accounts for August 2018
9. Credit Card Statement for August 2018

Background

The attached schedules of cheques drawn and electronic payments that have been raised under delegated authority during the month since the last Council meeting are presented to the Finance Committee before being presented to Council to be received.

With reference to the Credit Card Statement paid by direct debit in August, the statement was presented at the August Finance Committee meeting. A copy is attached for reference. The August statement includes July transactions and a credit balance brought forward from June 2018 for a Microsoft credit. August transactions paid by direct debit in September, shall be presented at the next Finance Committee meeting.

Comment

The list as presented has been reviewed by the Finance Manager and Chief Executive Officer. The ending sequence number for July were as follows:

Cheque: 10547
EFT: 6092

The beginning sequence EFT number for August is as follows:

Cheque: 10548
EFT: 6093

The credit card statement with supporting invoices will be reviewed by the Finance Committee.

Statutory Implications

Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996* requires that a separate list be prepared each month for adoption by Council showing:

- Creditors paid under delegated authority from Council

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies. Payments have been made under delegation.

Financial Implications

Funds expended are in accordance with Council's adopted budget for the 2018-19 financial year.

Risk Implications

Council would not be contravening to the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* if this item was not presented to Council.

Strategic Implications

Strategic Community Plan - Theme 4 – Our Leaders – Outcome 3 - Reference L5

Voting Requirements

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

OFFICER AND COMMITTEE RECOMMEDATION – 10.2.2

THAT THE COUNCIL RECEIVE THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO CREDITOR PAYMENTS CHEQUE NUMBERS 10548 TO 10561 AND EFT 6093 TO EFT6161 FROM THE MUNICIPAL FUND FOR THE PERIOD 1 TO 31 AUGUST 2018.

**10.2.3 2018-2019 RATES DEBTOR AMENDMENT – INSTALMENT PAYMENT
ARRANGEMENTS**

Date: 15 September 2018
Applicant: Not Applicable
Location: Not Applicable
File Ref: Organisation/Financial Management/Budgeting
Disclosure of Interest: Nil
Author: Susan Fitchat, Finance Manager
Senior Officer: Rebecca McCall, Chief Executive Officer
Attachments: Nil

Summary

The budget adopted at Councils meeting on the 21 August 2018 recommended 3 instalments for the payments for the Rates and Service Charges for 2018-2019. Synergy could not accommodate this setting for the rates notices.

Background

At its Ordinary Meeting of Council dated August 21, 2018 it was resolved 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*, adopt the Municipal Fund Budget.

Between the adoption of the 2018/19 Budget and the implementation of the processing billing run the Shire of Dowerin's administration experienced the following staffing movements:

- The tenure of the Acting Chief Executive Officer expired on August 24, 2018
- The Finance Manager was on annual leave between August 20, 2018 and September 7, 2018
- The Rates Officer took personal leave due to illness between August 20, 2018 and September 21, 2018 and tendered her resignation effective September 21, 2018
- The new Chief Executive Officer commenced on August 27, 2018
- A temporary Rates Officer was engaged on August 30, 2018

Whilst undertaking the processing billing run it was identified that clarification of Council's resolution to adopt the 2018/19 Annual Budget was required to complete the billing run. The following highlighted sections of the resolution requires clarification:

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) | 9.6915 CENTS IN THE DOLLAR |
| 2. | COMMERCIAL / INDUSTRIAL (GRV) | 9.6915 CENTS IN THE DOLLAR |

3.	TOWN RURAL (GRV)	9.6915 CENTS IN THE DOLLAR
4.	OTHER TOWNS (GRV)	9.6915 CENTS IN THE DOLLAR
5.	RURAL FARMLAND (UV)	0.8306 CENTS IN THE DOLLAR

1.2 MINIMUM PAYMENTS

1.	RESIDENTIAL (GRV)	\$741
2.	COMMERCIAL / INDUSTRIAL (GRV)	\$741
3.	TOWN RURAL (GRV)	\$741
4.	OTHER TOWNS (GRV)	\$216
5.	RURAL FARMLAND (UV)	\$741
6.	COMMERCIAL / INDUSTRIAL (UV)	\$741
7.	TOWN RURAL (UV)	\$741
8.	MINING (UV)	\$216

PART D – OTHER STATUTORY FEES FOR 2018-19

1. 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:

- RESIDENTIAL PREMISES (INCLUDING RECYCLING)

• 240LTR BIN PER WEEKLY COLLECTION	\$331PA
• 240LTR BIN PER WEEKLY COLLECTION – EXTRA REFUSE SERVICE	\$165PA

2. IT IS A LEGISLATIVE REQUIREMENT THAT THE RATE BILLING NOTICE PERIOD BE:

- DUE DATE MUST BE A MINIMUM OF 35 DAYS FROM THE DATE OF SERVICE/ISSUE.
- 1ST INSTALMENT DUE DATE MUST BE A MINIMUM OF 35 DAYS FROM THE DATE OF SERVICE.
- SUBSEQUENT INSTALMENTS MUST BE AT LEAST TWO (2) MONTHS APART.

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 INDICATIVE DUE DATES FOR THE PAYMENT IN FULL BY INSTALMENTS SUBJECT TO THE ACTUAL DATE OF SERVICE/ISSUE:

OPTION 1

FULL PAYMENT DUE DATE	19 OCTOBER 2018
-----------------------	-----------------

OPTION 2

1 ST INSTALMENT DUE DATE	19 OCTOBER 2018
-------------------------------------	-----------------

2 ND HALF INSTALMENT DUE DATE	28 FEBRUARY 2019
--	------------------

OPTION 3

1 ST INSTALMENT DUE DATE	19 OCTOBER 2018
-------------------------------------	-----------------

2ND INSTALMENT DUE DATE

31 DECEMBER 2018

3RD INSTALMENT DUE DATE

31 MARCH 2019

Comment

The Chief Executive Officer was mindful of the late processing of the billing run and the requirement to comply with the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*, in addition to the restricted parameters of the Shire of Dowerin's financial management system, SynergySoft. In consultation with the Acting Chief Executive Officer and the temporary Rates Officer the following actions took place to enable the completion of the processing billing run:

1. Change of Installment Dates

The change was necessary because the financial software, SynergySoft used by the Shire of Dowerin does not cater for three installments. The software will allow for 2 installments, 4 installments or a special arrangement where the ratepayer agrees to a set amount every week, fortnight or month.

Details of the date of service and amended installments and due dates are as follows:

Details	Day	Date	# Days
Processing Billing Run	Monday/Tuesday	3 & 4/9/2018	
Date of Service	Wednesday	5/09/2018	
Discount Offered until (if applicable)		No Discount	
Due Date	Wednesday	10/10/2018	35
Penalty Interest Commences	Wednesday	10/10/2018	35
Grace Period Ends (if applicable)	No delegations		
Two Instalments			
<i>First Instalment Due Date</i>	<i>Friday</i>	<i>10/10/2018</i>	<i>35</i>
<i>Second Instalment Due Date</i>	<i>Monday</i>	<i>11/02/2019</i>	<i>159</i>
Four Instalments			
<i>First Instalment Due Date</i>	<i>Wednesday</i>	<i>10/10/2018</i>	<i>35</i>
<i>Second Instalment Due Date</i>	<i>Monday</i>	<i>10/12/2018</i>	<i>96</i>
<i>Third Instalment Due Date</i>	<i>Monday</i>	<i>11/02/2019</i>	<i>159</i>
<i>Fourth Instalment Due Date</i>	<i>Thursday</i>	<i>11/04/2019</i>	<i>218</i>

2. Clarification that all UV rate in the dollar is 0.8306. The previous item adopted only specified Rural Farmland.

The 2018/19 Budget document outlines the following rating information for the 2018/19 financial year:

Rate Code	Description	U.V. Rate %	G.R.V. Rate %	Minimum Value
00	NON-RATEABLE			
01	RURAL FARMLAND	0.8306		741.00
02	RESIDENTIAL		9.6915	741.00

04	COMMERCIAL UV	0.8306		741.00
05	COMERCIAL GRV		9.6915	741.00
06	TOWN RURAL UV	0.8306		741.00
07	TOWN RURAL GRV		9.6915	741.00
08	OTHER TOWNS GRV		9.6915	216.00
09	TENEMENT	0.8306		216.00
99	CATCH CODE			

3. Clarification that the Minnivale Refuse Service is \$165 per annum.

The recycle service, is not currently available to the residents residing at Minnivale.

Financial Implications

The adopted 3 installments resolved a due date of March 31, 2018. The billing run made provision for 4 installments with a due date of April 11, 2018. Therefore, budgeted rate income may be received later than the original profiled.

Risk Implications

There is minimal risk as the processing billing run was undertaken within accordance to the *Local Government Act 1995* and *Local Government (Financial Management) Regulation 1996*.

Consultation

Prior to the execution of an executive decision, the CEO consulted with:

Gary Martin – Acting CEO (period June to August 2018)

Louise Sequerah – Rates Officer

IT Vision – Service Provider of Financial System, Synergy Soft

Cr DP Hudson – Shire President

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

Strategic Community Plan - Theme 4 – Our Leaders – Outcome 3 - Reference L5

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 AND COMMITTEE RECOMMEDATION – 10.2.3

THAT COUNCIL ENDORSE THE FOLLOWING AMENDMENT;

1. THE RATES AND SERVICE CHARGES INSTALMENT DATES ARE AMENDED TO;

INSTALMENT	DUE DATE
Due Date	10/10/2018
Penalty Interest Commences	10/10/2018
Two Instalments	
<i>First Instalment Due Date</i>	<i>10/10/2018</i>
<i>Second Instalment Due Date</i>	<i>11/02/2019</i>
Four Instalments	
<i>First Instalment Due Date</i>	<i>10/10/2018</i>
<i>Second Instalment Due Date</i>	<i>10/12/2018</i>
<i>Third Instalment Due Date</i>	<i>11/02/2019</i>
<i>Fourth Instalment Due Date</i>	<i>11/04/2019</i>

2. THE RATE OF ALL UV PROPERTY IS.08306 IN THE DOLLAR; AND

3. THAT THE MINNIVALE REFUSE SERVICE CHARGE IS \$165 PER ANNUM.

10.2.4 INTEREST SETTING WRITE-OFFS

Date:	18 September 2018
File Ref:	Organisation/Rates and Valuation/2018-19 Rates Billing Process
Disclosure of Interest:	Nil
Author:	Susan Fitchat, Finance Manager
Senior Officer:	Rebecca McCall, Chief Executive Officer
Attachments:	Nil

Summary

The Rating System Health Check identified a number of issues within the rating system of the Shire of Dowerin's financial management platform, SynergySoft. The Interest Settings parameters has resulted in the incorrect interest being raised.

Background

In July 2018, IT Vision were engaged to conduct a health check on the Shire of Dowerin's rating system. A number of issues were identified, and corresponding recommendations put forward for consideration. With the recent resignation of Council's Rate Officer, a temporary officer was engaged to undertake the billing run process and address highlighted administration and system issues.

As the temporary Rates Officer is working through the system, additional concerns have been recognised. As part of the review of the rating system it is necessary to address the issues regarding interest setting parameters and the implications of incorrect interest being raised.

Comment**Issue One – No Instalment Reminder Notices Sent**

It has been identified that no instalment reminders were sent to assessments paying by instalments. Referring to the notice history there is noted that some assessments "One-Off Instalment Reminders" were produced. This seems to be sporadic and the reminders were not always printed by the correct date.

The Local Government Act 1995, Section 6.41(2)(b) outlines the requirement to send a notice at least 28 days before that instalment is due. As Council is in breach of this requirement, the Shire of Dowerin cannot raise overdue interest on these assessments. The following table outlines the instalment assessments for non-pensioners and the interest raised since last years due date, 29 September 2017 up to the current date 17 September 2018:

Assessments	Total Interest Raised
34	\$2,428.28

It is recommended that the error is adjusted, and that Council writes off these interest charges and writes to each ratepayer advising them that their assessments have been credited with these interest charges.

Issue Two – Insufficient Interest has been Raised

In SynergySoft, the following parameters had been set for overdue interest:

- Interest was not being raised in receipting if the total interest calculated was less than \$10.00
- The monthly interest calculation was not being raised if the balance of the property was less than \$100 or if the total interest calculated was less than \$1.00
- Refuse services charges were not set to attract overdue interest, despite no decision from council or delegated authority to do so.
- Emergency Services Levy was not set to attract overdue interest, despite no decision from council or delegated authority to do so.

The result of this is that insufficient interest has been raised on overdue assessments. The calculated loss of earnings for 2017/2018, based on the estimated overdue interest that should have been raised is as follows:

Assessments	Total Interest Not Raised
57	\$1,857.67

It is recommended that Council agrees to waive interest charges not raised in 2017/2018 and previous financial years that may have been impacted by these settings. It is proposed from 1st July 2018 to:

- a) Raise overdue interest on all overdue balances; and
- b) Raise overdue interest on all overdue transactions, except those bound by legislative requirements in relation to overdue interest.

Financial Implications

The financial implications will result in additional expenses for the 2018/19 financial year:

Incorrect interest charged in 2017/2018	\$2,428.28	Write-Off (expense)
Waive Insufficient interest raised on overdue assessments.	\$1,857.67	Reduced Income

Risk Implications

There is minimal risk as the adjustments will be implemented within accordance to the *Local Government Act 1995*.

Consultation

Prior to the execution of an executive decision, the CEO consulted with:

Louise Sequerah – Rates Officer

Policy Implications

Delegation 2.4

Statutory Implications

The Local Government Act 1995, Section 6.41(2)(b)

Strategic Implications

Strategic Community Plan - Theme 4 – Our Leaders – Outcome 3 - Reference L5

Voting Requirements

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

OFFICER AND COMMITTEE RECOMMENDATION – 10.2.4

THAT THE FINANCE COMMITTEE RECOMMEND TO COUNCIL THE FOLLOWING:

- 1. COUNCIL WRITES OFF INTEREST CHARGES ACROSS 34 ASSESSMENTS TOTALING \$2,428.28;***
- 2. COUNCIL WRITES TO THE 34 IMPACTED RATEPAYERS ADVISING THEM THAT THEIR ASSESSMENTS HAVE BEEN CREDITED WITH THESE INTEREST CHARGES;***
- 3. COUNCIL WAIVES THE OVERDUE INTEREST NOT RAISED IN PRIOR YEARS IN RELATION TO OVERDUE TRANSACTIONS - 2017/2018 INTEREST \$1,857.67 ON 57 ASSESSMENTS; AND***
- 4. FROM 1ST JULY 2018, COUNCIL RAISES THE OVERDUE INTEREST ON ALL OVERDUE BALANCES AND RAISES OVERDUE INTEREST TO ALL OVERDUE TRANSACTIONS, EXCEPT THOSE BOUND BY LEGISLATION REQUIREMENTS.***

10.3 MINUTES TO BE RECEIVED

10.3.1 MINUTES FROM COMMITTEE MEETINGS TO BE RECEIVED

Date:	18 September 2018
Applicant:	Not Applicable
Location:	Not Applicable
File Ref:	Organisation/Governance/Committees/2018-September-Finance Committee
Disclosure of Interest:	Nil
Author:	Rebecca McCall, Chief Executive Officer
Attachments:	10. Finance Committee Meeting Minutes, 19 th September 2018

Summary

The report formally presents the minutes of Advisory Groups and Committees of Council from the previous month.

Background

The Shire has established the following Committees of Council:

- Audit Committee;
- Finance Committee;
- Local Emergency Management Committee;
- Bush Fire Advisory Committee;
- Road Verge Management Advisory Committee;
- CEO Recruitment Committee.

The above Committees do not have any delegated authority; therefore any recommendations requiring a Council decision that result from a Committee meeting must be brought before Council. This will be done via agenda items to Council.

(NB: The list above excludes those Committees that are external to the Shire, i.e. established and managed by an external group, on which the Shire has nominated representatives. Council representatives from the external committees will report back to Council verbally at the next available Council meeting. Should a decision of Council be required, an agenda item will be prepared for Council.)

Comment

The attached minutes are the unconfirmed minutes of the meetings of Committees of Council held in the previous month.

Consultation

Nil

Financial Implications

The Officer's recommendation for Council to receive the minutes of Committee meetings carries no financial commitment for Council. Should any recommendation require a financial commitment or have any implication outside the CEO's delegated authority, the matter will be referred to Council as a specific agenda item.

Risk Implications

Nil

Policy Implications

Nil

Statutory Implications

Administration Regulation 11 sets out the content that the minutes of council or committee meetings must contain, including:

- the names of members present at the meeting;
- details of each motion moved, the mover and the outcome of the motion;
- details of each decision made at the meeting; and
- written reasons for each decision made at a meeting that is significantly different from the committee's or council employee's recommendation.

Section 5.22(2) and (3) of the Act requires that the minutes of a council or committee meeting are to go to the next meeting of the council or committee for confirmation and signing by the person presiding to certify the confirmation.

Strategic Implications

The Strategic Community Plan

Strategic Community Plan - Theme 4 – Our Leaders – Outcome 3 - Reference L5

Voting Requirements

Simple majority

OFFICER RECOMMENDATION – ITEM 10.3.1

THAT COUNCIL BY SIMPLE MAJORITY PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO RECEIVE THE MINUTES OF THE FINANCE COMMITTEE MEETING (UNCONFIRMED), 19TH SEPTEMBER 2018.

11. NEW BUSINESS OF AN URGENT NATURE

12. ELECTED MEMBERS MOTIONS

13. CONFIDENTIAL ITEMS

13.1. CONFIDENTIAL ITEM - SKID STEER TENDER

13.1.1 MOVE BEHIND CLOSED DOORS

RECOMMENDATION – 13.1.1

THAT THE MEETING MOVE BEHIND CLOSED DOORS TO DISCUSS CONFIDENTIAL MATTER, ITEM 13.1.2 – SKID STEER TENDER.

14. CLOSURE OF MEETING

ORDINARY COUNCIL MEETING ATTACHMENTS

Tuesday
25 September 2018
3.00pm



ATTACHMENTS

- | | | |
|--------|-----|--|
| 10.1.1 | 1. | Draft Education & Study Assistance Policy |
| 10.1.2 | 2. | Draft Development of Policies and Administrative Procedures Policy |
| 10.1.3 | 3. | Draft Staff Uniform Policy |
| | 4. | Extract from Shire of Dowerin Policy Manual as at 2007 |
| 10.1.4 | 5. | Draft Restricted Access Vehicle Policy |
| 10.2.1 | 6. | Monthly Financial Activity Statements – July 2018 |
| | 7. | Monthly Financial Activity Statements – August 2018 |
| 10.2.2 | 8. | List of accounts for August 2018 |
| | 9. | Credit Card Statements for August 2018 |
| 10.3.1 | 10. | Finance Committee Meeting Minutes, 19 th August 2018 |
| 13.1.2 | 11. | Pricing Spreadsheet |

Education and Study Assistance Policy

Policy Owner	Chief Executive Officer
Distribution	All Staff
Responsible Officer	Acting Manager Corporate & Community Services
Date Adopted	DRAFT
File Reference	Organisation/Governance/Council Policies

Objective

The Shire of Dowerin is committed to providing an environment in which its employees are adequately equipped to achieve their career and professional development needs relevant to their employment.

All employees have equal access to training and development opportunities promoted by the Shire and/or courses of study that will contribute to the improvement of their professional skills and knowledge relevant to their employment with the Shire, as identified in the staff performance review process.

This policy provides guidance in administering an employee's request for further education and specifies what the Shire will reimburse employees for expenses incurred as well as leave allocation while undertaking approved courses of study, as part of their career planning.

Policy

The Shire of Dowerin supports and encourages employees to undertake studies appropriate to the needs of the Shire.

The Shire recognises that employees will from time to time aspire to upgrade their knowledge and skills.

1. Education (being acquisition of general, tertiary and professional skills and qualification) is the responsibility of the individual employee.
2. The Shire will provide regular opportunities for employees of the Shire to upgrade or enhance their skills.
3. This policy only applies to full time and part time employment. Employees who are a trainee, apprentice, casual and employees on a temporary contract of 12 months or less will not be eligible to apply.

4. The employee must gain Manager and CEO approval of the course prior to seeking assistance under this policy.
5. The Shire is supportive of employees who seek further education and, through the Chief Executive Officer, an application may be considered and/or approved under the following considerations:
 - a. the studies are relevant to the current position or potential future career development;
 - b. the extent to which the department/section will be inconvenienced;
 - c. the employees past work performance and behaviour.

Contribution to Fees

6. When it is financially advantageous to do so the Shire will consider paying the fees incurred upfront in order to receive any discount offered by their respective Educational Institution.
7. The employee pays for the fees and thereafter provides a copy of their receipt and statement of results at the end of the semester at which time the Shire will repay the employee up to 100% upon proof of completion and passing of the course. A statement of results as well as a copy of the payment receipt is required for reimbursement.
8. A repayment scale is applied if an employee leaves the Shire within 2 years from the date they received the payment.
 - Within 6 months – 100% repay to the Shire
 - Within 12 months – 75% repay to the Shire
 - Within 18 months – 50% repay to the Shire
 - Within 24 months – 25% repay to the Shire
9. The Shire will not make any contribution towards the books, parking, campus fines, memberships, guild fees, travel costs or other costs associated with the course of study undertaken.
10. All requests for assistance from the Shire should be made and approved within a financial year and not be carried into a second financial year.
11. The need for an employee to repeat a unit shall be deemed to be unsatisfactory performance and the employee will not receive further assistance from the Shire.

12. Fees paid to employees who work part-time hours will be calculated on a pro-rata system calculated as a percentage of a full time equivalent figure based on the employee's normal hours of work.
13. All costs, other than salaries, incurred under this policy will be costed against the Shire's training budget.

Leave Arrangements

The Shire will provide the opportunity for an employee to take time off (study leave) of up to 5 hours per week, provided that such time is made up and does not interfere with Council operations significantly, excepting in the case of employees classified as "trainee", "cadet" or "apprentice" where additional Study Leave may be granted by the CEO.

Roles and Responsibilities

Chief Executive Officer

The Chief Executive Officer has responsibility to ensure this policy is implemented.

Managers and Supervisors

Managers and supervisors have responsibility to ensure employees are aware of this policy and actively promote professional development of staff as part of this policy.

Related Documentation

Study Assistance Application Form

Related Legislation/Local Law/Policy/Procedure

Strategic Community Plan – Our Leaders – Outcome 3 – Commitment to continuous improvement in service delivery and good governance practices ensures the Shire is adaptive to evolving community needs.

Related Delegation

NIL

Review History

Development of Policies and Administrative Procedures

Policy Owner	Chief Executive Officer
Distribution	All Staff
Responsible Officer	Acting Manager Corporate & Community Services
Date Adopted	DRAFT
File Reference	Organisation/Governance/Council Policies

Objective

To establish a policy framework that aims to set an overarching governance hierarchy enabling the Council and Administration to collectively:

- Provide effective and accountable strategic leadership
 - Make decisions based on principles of equity, fairness, natural justice, transparency of decision making and good government, as well as meeting statutory requirements.
-

Policy

Council Policies and Administrative Procedures enable effective and efficient management of Council resources and assist staff and Council to achieve an equitable decision-making process.

In respect to policy development and implementation, the intent outlined in the Local Government Act 1995 (section 2.7 (2b) and 5.41) is for Council to set the strategy and policy direction with the implementation of that direction and the day to day operations resting with the Chief Executive Officer.

Council Policies – approved by Council

- Are strategic, outcome focussed and set governing principles, guiding the direction of the organisation;
- Have strategic external focus;
- Align with community values and aspirations;
- Are clearly linked to the role of Council;
- Are focussed on alignment with Strategic Plan and Strategic Financial Plan of Council; and
- Do not prevail over or contract the Local Planning Scheme.

Their intent is to have Council Policies that drive and align with the five focus areas of the Strategic Plan:

- Our Lifestyle;
- Our Infrastructure;
- Our Economy;
- Our Natural Environment;
- Our Leaders.

Council policies are developed through a Council workshop process and/or the administration and adopted by Council.

Council policies provide general guidance without directing operational activities.

Administrative Procedures

- Are developed for administrative and operational imperatives;
- Have an internal focus;
- Are developed by the administration; and
- Are endorsed by the Management team and approved by the CEO.

Procedures are the administrative guidelines for the implementation of Council Policies, supporting sound administration of the Shire (generally technical and/or operational in nature). They are endorsed by Management and approved by the CEO.

Roles and Responsibilities

Chief Executive Officer

The Chief Executive Officer has responsibility to ensure this policy is implemented.

Managers and Supervisors

Managers and supervisors have responsibility to ensure employees are aware of this policy and actively review policy and procedures to ensure compliance with this policy.

Related Documentation

Nil

Related Legislation/Local Law/Policy/Procedure

Local Government Act 1995 (section 2.7 (2b) and 5.41)

Strategic Community Plan – Our Leaders – Outcome 3 – Commitment to continuous improvement in service delivery and good governance practices ensures the Shire is adaptive to evolving community needs.

Related Delegation

NIL

Review History

DRAFT

Uniforms - Staff

Policy Owner	Chief Executive Officer
Distribution	All Staff
Responsible Officer	Acting Manager Corporate & Community Services
Date Adopted	DRAFT
File Reference	Organisation/Governance/Council Policies

Objective

The type of clothing and standard of dress for the Shire of Dowerin's employees varies according to roles and safety requirements. This policy provides parameters regarding appropriate types of clothing, standards of dress and related matters.

Policy

The Shire of Dowerin is committed to presenting itself in a professional manner as well as maintaining a safe and healthy working environment for its employees. This policy aims to fulfil such a commitment by providing clarity in relation to personal clothing and hygiene standards.

Payments Made Under This Policy

Shire will pay up to a maximum of \$500 per financial year to employees towards the cost of an approved corporate uniform for permanent employees.

The cost of any uniforms purchased above the \$500 limit will be borne by the employee.

Compulsory Uniform/Protective Clothing

The Shire of Dowerin may require employees to wear a uniform. The following applies in relation to compulsory wearing of the Shire of Dowerin uniforms:

1. The employee is responsible for ensuring the uniform is kept clean and presentable. Any employee who fails to wear the required uniform when presenting for duty shall be sent home to change and may not receive payment for the time they are not at work.
2. Uniforms shall be replaced if it is determined by an appropriate officer that they are no longer suitable for use due to ordinary wear and tear.

3. If an employee's uniform is damaged the employee may be entitled to a replacement uniform or an additional one-off allowance. An employee may not be entitled to a replacement uniform or an additional one-off allowance if their uniform has been damaged due to neglect or misconduct. In such cases the employee will be responsible for the replacement costs of the uniform.

Additional Requirements Relating to Protective Clothing

An employee may be instructed to wear protective clothing by their supervisor. Employees will be issued with protective clothing by the Shire of Dowerin in accordance with the Shire's Personal Protective Equipment and Clothing (PPE) Procedure. An employee must not modify, alter or change protective clothing under any circumstances unless they are directed to do so by their supervisor.

Wearing Uniform Out of Hours

Primarily uniforms are to be worn only during working hours and employees should take care to refrain from wearing uniforms outside of work. Employees must recognise that when wearing the uniform they are recognised as representing the Shire of Dowerin. Employees must adhere to the Shire of Dowerin's Code of Conduct, policies and procedures if they are wearing the uniform outside of work.

Acceptable Standards of Dress

Employees who are not required to wear uniforms must present for work in a professional manner and be suitably attired for their work activities. The standard for both men and women is smart business dress.

Smart business dress for work may include tailored trousers, tailored skirts, collared business shirts, tailored shorts, tailored jackets, dresses, blouses, smart/business shoes, socks, appropriate underwear, belts and ties.

Smart business dress for work does not include low cut or sheer tops, tops that expose the midriff, shorts that expose the buttocks, thongs, sneakers, bare feet, singlets, faded jeans, frayed jeans, board shorts or other items of clothing deemed unsuitable by their supervisor.

The following items may be acceptable provided they do not pose any possible hazard to health and safety at work or deviate significantly from the image required in the given work area:

1. Clothing worn to comply with cultural or religious practices;
2. Tattoos or body piercings; and
3. Jewellery

In relation to appropriate footwear and clothing, staff have regard for the possible hazards within the workplace (ie accidentally spilling boiling water, dropping heavy items etc) and take steps to minimise the risk of injury. When out of the office, staff will wear footwear and clothing appropriate to the task being conducted (ie water or

housing/building inspections, loading or unloading vehicles etc) which may be different to the footwear and clothing worn within the office environment. Appropriate footwear is that which provides protection from potential injury.

Casual Dress Days

On “casual dress” days, “smart casual” is the minimum required standard. Within the Shire Administration Office it is generally accepted that Friday will be “casual dress” day. The Shire of Dowerin polo shirt is the preferred uniform which can be worn with appropriate smart business dress jeans, skirts, pants or shorts.

Further guidance is available from the respective line manager.

Unacceptable Standard of Dress

The following items are unacceptable at the Local Government:

1. Clothing that contains messages or designs that may be offensive to others including but not limited to items of clothing which may be considered racist, sexist or derogatory.
2. Body tattoos that contain messages or designs that may be offensive to others including but not limited to tattoo's which may be considered racist, sexist or derogatory.

Personal Hygiene

Employees are responsible for ensuring that they maintain good standards of personal hygiene whilst at the workplace. Clothes should be laundered to a reasonable standard and employees should be respectful of others and minimise strong body odour, perfumes and colognes when attending the workplace.

All matters relating to personal hygiene will be handled sympathetically and discreetly.

Consequences of Breaching This Policy

This policy constitutes a lawful instruction to all staff of the organisation people and breaches may lead to disciplinary action or termination by the Shire of Dowerin. People who breach this policy may also be personally liable for their actions.

Roles and Responsibilities

Chief Executive Officer

The Chief Executive Officer has responsibility to ensure this policy is implemented.

Managers and Supervisors

Managers and supervisors have responsibility to ensure employees are aware of this policy.

Related Documentation

Personal Protective Equipment and Clothing (PPE) Procedure

Related Legislation/Local Law/Policy/Procedure

Strategic Community Plan – Our Leaders – Outcome 3 – Commitment to continuous improvement in service delivery and good governance practices ensures the Shire is adaptive to evolving community needs.

Related Delegation

NIL

Review History

SHIRE OF DOWERIN



POLICY MANUAL

AVAILING OF ANNUAL LEAVE ENTITLEMENT

All Council staff shall avail of their Annual Leave entitlement in the period for which it is due. No Annual leave entitlement is to be accrued.

CALCULATION OF LONG SERVICE LEAVE ACCRUALS

In accordance with Local Government Long Service Leave Regulations.

OUTSIDE EMPLOYEES 19 DAY MONTH

That the outside staff hours of employment be: 7.30am to 4.00pm for winter, 6.30am – 3.00pm for summer with 30 minute lunch period. Employees work a 19 day month.

DRIVERS LICENCE – REIMBURSEMENT

The occupants of the following positions be reimbursed their Drivers Licence fee at the annual rate applicable at the time of renewal:

All staff employed under the Municipal Employees Award.

STAFF UNIFORMS - INSIDE STAFF (6/05)

That all Office Staff be provided with an initial allowance of \$400 per year then \$200 per annum thereafter towards an approved Local Government uniform made by Dowd Corporation Clothing.

That Council grant an allowance for uniforms of \$50.00 for junior staff and the HACC staff be allowed the FTE equivalent of \$200.00 annual allowance based on their normal hours.

STAFF UNIFORMS – OUTSIDE STAFF

Are to be provided annually with 2 pairs of long sleeve shirts and long trousers, and one pair of steel capped boots. Other protective clothing such as hats, glasses are to be issued at the discretion of the Works Manager in accordance with OSH requirements.

Council to supply a jacket to each member of the works staff for winter use

PRIVATE TELEPHONES

Staff detailed in this Policy will be reimbursed for expenditure associated with the use of their private telephone. Telephone numbers of each position referred to in (2) shall be listed under Councils listing.

Installation and Transfer Fees be paid by Council.

Telephone Rental and cost of calls be paid by Council in accord with the following schedule:-

CEO	Rental and \$400 Metered Calls per year
Deputy CEO	Rental and \$400 Metered Calls per year
Works Manager	Rental and \$200 Metered Calls per annum
Swimming Pool Manager	Rental only

Restricted Access Vehicle Policy

Policy Owner	Chief Executive Officer
Distribution	All Staff
Responsible Officer	Asset & Works Manager
Date Adopted	DRAFT
File Reference	Organisation/Governance/Council Policies

Objective

To provide clear guidelines to the Council, its staff and heavy vehicle transport operators for Restricted Access Vehicle (RAV) Network requests and access to roads under the care, control and management of the Shire of Dowerin.

The Council wishes to balance road safety, transport efficiency for Shire economic benefits, community amenity and preservation of the road asset. The Policy supports 'as of right' vehicles as defined by Main Roads WA (MRWA) or approved RAV routes, except where roads are closed for safety reasons.

Definitions

Restricted Access Vehicle (RAV) Network

The RAV Network is a list of roads which have been assessed and classified by MRWA according to the type and size of heavy vehicle that may access them. It is administered by the Heavy Vehicles Section (HVS) of MRWA.

Accredited Mass Management Scheme (AMMS) Network

The AMMS scheme allows for three (3) concessional mass tiers that are available to approved heavy vehicle transport operators with appropriate loading control methods. This scheme uses a network approach similar to the existing RAV Network.

Both the RAV and AMMS Networks are published in the form of road tables and a visual Mapping Tool is available on the MRWA website.

Policy

Request to Access Roads

a) RAV Classified Roads – If required, heavy vehicle transport operators may request use of a classified road on the RAV Network by applying to the Chief Executive Officer (CEO) for approval.

b) Unclassified Roads - If the road is not classified on the RAV Network then the applicant will first need to apply to MRWA (HVS). Upon receipt from MRWA (HVS), the Shire of Dowerin will assess request in accordance with MRWA approved guidelines and if supported, a submission will be made to MRWA (HVS) for their consideration including any conditions that may apply to the use of the road.

c) AMMS Network - Heavy Vehicle transport operators may apply for a road already classified on the RAV Network to be approved for an AMMS Network level by applying to MRWA (HVS). Upon receipt from MRWA (HVS) the Shire of Dowerin will assess the request in accordance with MRWA approved guidelines. If supported, a submission will be made to MRWA (HVS) for their consideration

d) Should the road access request be declined, the Shire of Dowerin will inform MRWA (HVS) who will advise the applicant.

e) Depending on the need for access, a RAV access request may be supported if the applicant accepts responsibility to carry out any road upgrades or vegetation pruning necessary to qualify the road for the RAV network level requested.

5. RAV Road Reclassification

The Shire may withdraw support for an approved route at any time if:

- (i) The route is deemed unsafe for RAV use;
- (ii) The route is deemed unsuitable for RAV use; or
- (iii) The heavy vehicle transport operator has breached approval conditions.

Roles and Responsibilities

All RAVs require a permit, unless they are authorised under a class of notice issued by either the Commissioner of Main Roads or the Director General, Transport.

CEO to issue a written Shire Letter of Agreement with Conditions;

The Shire is required to provide a formal letter of agreement to Main Roads before Main Roads will assess a road for RAV operation. Under certain conditions the Shire may authorise Main Roads to issue an approval and stipulate special operating conditions to address local community and industry concerns. Main Roads has standard operating conditions but can impose the condition that on a certain road or section of road the RAV operator must obtain a written agreement with additional local operating conditions. The Letter of Agreement from the CEO must be carried within the vehicle at all times. The Letter of Agreement is in addition to the permit required from Main Roads.

The CEO may grant agreement to Main Roads for all RAVs up N4 to without referring the matter to Council providing the road/roads comply with the Main Roads Route Assessment Guidelines at standard VSR axle mass limits.

If access is requested for a RAV and the road/roads do not comply with Main Roads Route Assessment Guidelines and RAV Category, **any request must be brought before Council for consideration.**

Applications for the operation of a RAV with increased mass and tri drive vehicles etcetera will require to be brought to Council and a cost recovery method considered.

Related Documentation

RAV Mapping Tool

<https://mainroads.wa.gov.au/hvsnetworkmap>

which features:

- A seamless map of WA using a Google interface.
- Allows users the ability to quickly access network information and their associated conditions.
- The ability to overlay individual networks, which will enable you to plan your journey more efficiently.
- Mobile device compatibility

Note: The RAV mapping tool should be used as a guide only and approved roads should be checked using the road tables and addendums.

Related Legislation/Local Law/Policy/Procedure

The Road Traffic Act 1974 and the Road Traffic (Vehicle) Regulations 2014 govern the use of heavy vehicles on roads within Western Australia and define items such as compliance notices, exemptions, permits and notices for heavy restricted access vehicles. These regulations also contain provisions for mass and loading, load restraints, vehicle modifications and vehicle maintenance.

The Land Administration Act 1997 Section 55 and Local Government Act 1995 Section 3.53(2) gives the Shire of Dowerin management responsibility for roads within its boundaries.

Related Delegation

Manager of Works & Assets

Review History

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 July 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

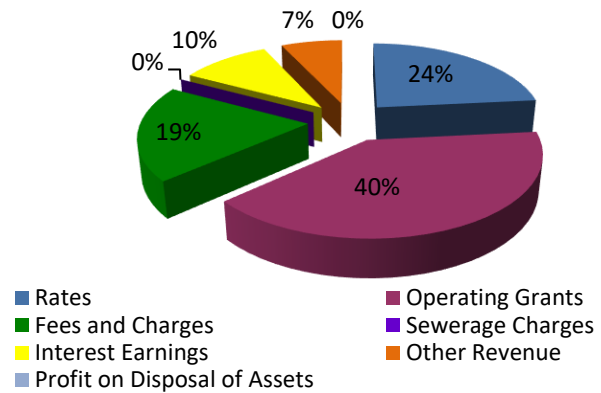
TABLE OF CONTENTS

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may change with finalisation of the 2018 Annual Financial Report.

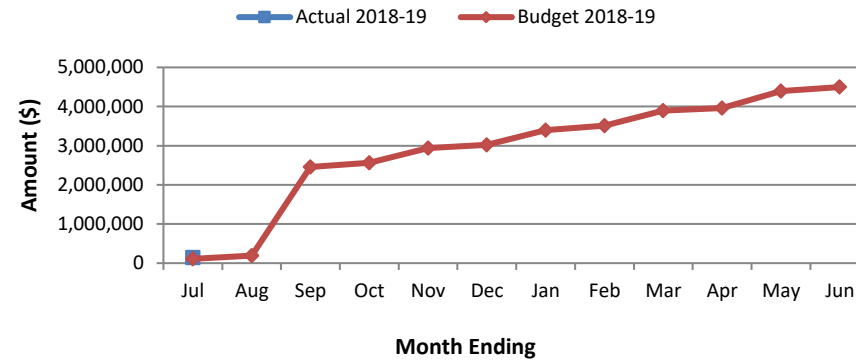
Monthly Summary Information	2
Statement of Financial Activity by Program	3
Statement of Financial Activity By Nature or Type	4
Statement of Capital Acquisitions and Capital Funding	5
Note 1 Significant Accounting Policies	6 - 9
Note 2 Explanation of Material Variances	10
Note 3 Net Current Funding Position	11
Note 4 Cash and Investments	12
Note 5 Budget Amendments	13
Note 6 Receivables	14
Note 7 Cash Backed Reserves	15
Note 8 Capital Disposals	16
Note 8 Rating Information	17
Note 9 Information on Borrowings	18
Note 10 Non operating Grants and Contributions	19
Note 11 Trust	20
Note 12 Details of Capital Acquisitions	21

SHIRE OF DOWERIN
Information Summary
For the Period Ended 31 July 2018

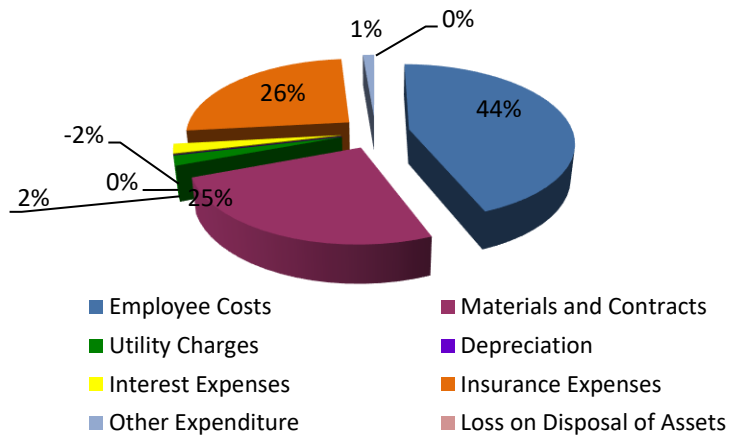
Operating Income



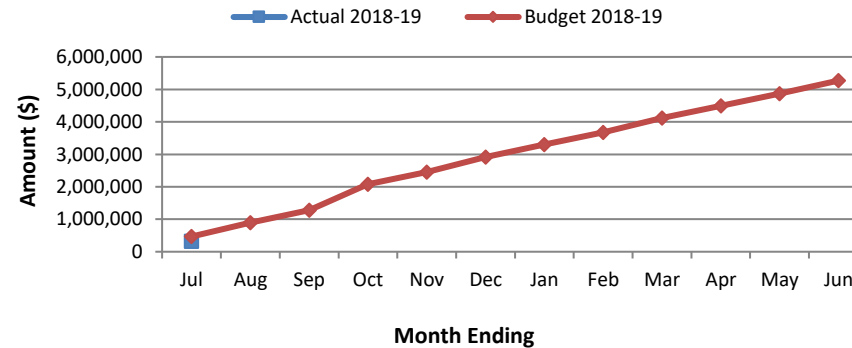
Budget Operating Income -v- YTD Actual
Refer Note 2



Operating Expenditure



Budget Operating Expenditure -v- YTD Actual
Refer Note 2



SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 July 2018

				YTD	YTD	(b)-(a)	%	Var.
	Note	Original Annual Budget	Annual Budget	Budget (a)	Actual (b)			
		\$	\$		\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,492,612	1,492,612	1,492,612	1,493,303	691	0%	
Revenue from operating activities								
Governance		5,730	5,730	476	0	(476)	(100%)	
General Purpose Funding - Rates	8a	1,309,983	1,309,983	0	32,957	32,957		
General Purpose Funding - Other		758,336	758,336	2,099	14,334	12,235	583%	😊
Law, Order and Public Safety		14,234	14,234	1,142	203	(940)	(82%)	
Health		237,241	237,241	56,583	57,130	547	1%	
Education and Welfare		135,160	135,160	11,263	8,246	(3,017)	(27%)	
Housing		181,870	181,870	13,402	12,451	(951)	(7%)	
Community Amenities		262,387	262,387	8,523	5,033	(3,490)	(41%)	
Recreation and Culture		48,421	48,421	3,366	2,211	(1,155)	(34%)	
Transport		672,953	672,953	1,597	94	(1,503)	(94%)	
Economic Services		137,652	137,652	11,468	7,062	(4,406)	(38%)	
Other Property and Services		15,362	15,362	970	988	18	2%	
		3,779,329	3,779,329	110,889	140,710	29,820		
Expenditure from operating activities								
Governance		(503,348)	(503,348)	(57,017)	(61,869)	(4,852)	(9%)	
General Purpose Funding		(146,063)	(146,063)	(15,919)	(21,104)	(5,185)	(33%)	😞
Law, Order and Public Safety		(54,449)	(54,449)	(9,931)	(10,350)	(419)	(4%)	
Health		(334,824)	(334,824)	(26,019)	(22,122)	3,897	15%	
Education and Welfare		(174,454)	(174,454)	(14,530)	(10,763)	3,767	26%	
Housing		(296,845)	(296,845)	(19,871)	(7,868)	12,003	60%	😊
Community Amenities		(302,336)	(302,336)	(25,173)	(15,778)	9,395	37%	😊
Recreation and Culture		(831,932)	(831,932)	(68,910)	(45,652)	23,258	34%	😊
Transport		(2,263,582)	(2,263,582)	(153,598)	(89,457)	64,141	42%	😊
Economic Services		(347,332)	(347,332)	(22,338)	(7,557)	14,781	66%	😊
Other Property and Services		(15,415)	(15,415)	(54,092)	(28,656)	25,436	47%	😊
		(5,270,579)	(5,270,579)	(467,398)	(321,175)	146,222		
Operating activities excluded from budget								
Add back Depreciation		1,331,346	1,331,346	110,931	0	(110,931)	(100%)	😊
Adjust (Profit)/Loss on Asset Disposal	8	45,627	45,627	0	0	0		
Movement in Leave Reserve and Accruals		1,109	1,109	354	354	0	0	
		1,378,082	1,378,082	111,285	354	(110,931)		
Amount attributable to operating activities		(113,169)	(113,169)	(245,223)	(180,111)	65,112		
Investing Activities								
Non-operating grants and Contributions	10	717,862	717,862	0	0	0		
Proceeds from Disposal of Assets	8	283,000	283,000	0	0	0		
Land Held for Resale		0	0	0	0	0		
Land and Buildings	12	(616,716)	(616,716)	(51,392)	(19,306)	32,086	(62%)	
Infrastructure Assets - Roads	12	(1,350,333)	(1,350,333)	(112,527)	(37,560)	74,967	(67%)	
Infrastructure Assets - Footpaths	13	(30,000)	(30,000)	0	0	0		
Infrastructure Assets - Other	13	0	0	0	0	0		
Plant and Equipment	12	(742,000)	(742,000)	0	0	0		
Furniture and Equipment	12	0	0	0	0	0		
Amount attributable to investing activities		(1,738,187)	(1,738,187)	(163,919)	(56,866)	107,053		
Financing Activities								
Proceeds from New Debentures		480,000	480,000	0	0	0		
Self-Supporting Loan Principal		24,534	24,534	0	0	0		
Transfer from Reserves	7	299,520	299,520	0	0	0		
Repayment of Debentures	9	(126,735)	(126,735)	0	0	0		
Transfer to Reserves	7	(314,092)	(314,092)	(11,837)	(11,837)	0	0%	
Amount attributable to financing activities		363,227	363,227	(11,837)	(11,837)	0		
Closing Funding Surplus(Deficit)	3	4,483	4,483	1,071,633	1,244,488	172,855		



More Revenue OR Less Expenditure



Less Revenue OR More Expenditure

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

Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 July 2018

	Note	Original Annual Budget	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
			\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	1,492,612	1,492,612	1,492,612	1,493,303	691	0%	
Revenue from operating activities								
Rates	8a	1,336,057	1,336,057	0	32,957	32,957		😊
Operating Grants, Subsidies and Contributions	10	1,535,380	1,535,380	56,514	56,349	(166)	(0%)	
Fees and Charges		470,855	470,855	37,430	27,243	(10,187)	(27%)	😞
Sewerage Charges		160,100	160,100	0	0	0		
Interest Earnings		63,111	63,111	1,662	14,334	12,672	762%	😊
Other Revenue		192,550	192,550	15,283	9,826	(5,457)	(36%)	😞
Profit on Disposal of Assets		21,276	21,276	0	0	0		
		3,779,329	3,779,329	110,889	140,710	29,820		
Expenditure from operating activities								
Employee Costs		(1,712,602)	(1,712,602)	(137,489)	(146,969)	(9,480)	(7%)	😞
Materials and Contracts		(1,661,763)	(1,661,763)	(151,893)	(84,673)	67,220	44%	😊
Utility Charges		(193,792)	(193,792)	(16,139)	(6,649)	9,490	59%	😊
Depreciation on Non-Current Assets		(1,331,346)	(1,331,346)	(110,931)	0	110,931	100%	😊
Interest Expenses		(44,684)	(44,684)	(3,339)	6,448	9,787	293%	😊
Insurance Expenses		(159,868)	(159,868)	(37,644)	(84,951)	(47,308)	(126%)	😞
Other Expenditure		(99,622)	(99,622)	(9,963)	(4,381)	5,582	56%	😊
Loss on Disposal of Assets		(66,903)	(66,903)	0	0	0		
		(5,270,579)	(5,270,579)	(467,398)	(321,176)	146,222		
Operating activities excluded from budget								
Add back Depreciation		1,331,346	1,331,346	110,931	0	(110,931)	(100%)	😊
Adjust (Profit)/Loss on Asset Disposal	8	45,627	45,627	0	0	0		
Movement in Leave Reserve and Accruals		1,109	1,109	354	354	0	0%	
		1,378,082	1,378,082	111,285	354	110,931		
Amount attributable to operating activities		(113,169)	(113,169)	(245,223)	(180,112)	65,111		
Investing activities								
Non-operating Grants, and Contributions	10	717,862	717,862	0	0	0		
Proceeds from Disposal of Assets	8	283,000	283,000	0	0	0		
Land and Buildings	12	(616,716)	(616,716)	(51,392)	(19,306)	32,086	(62%)	
Infrastructure Assets - Roads	12	(1,350,333)	(1,350,333)	(112,527)	(37,560)	74,967	(67%)	
Infrastructure Assets - Footpaths	13	(30,000)	(30,000)	0	0	0		
Plant and Equipment	13	(742,000)	(742,000)	0	0	0		
Amount attributable to investing activities		(1,738,187)	(1,738,187)	(163,919)	(56,866)	107,053		
Financing Activities								
Proceeds from New Debentures	8	480,000	480,000	0	0	0		
Self-Supporting Loan Principal		24,534	24,534	0	0	0		
Transfer from Reserves	7	299,520	299,520	0	0	0		
Repayment of Debentures	9	(126,735)	(126,735)	0	0	0		
Transfer to Reserves	7	(314,092)	(314,092)	(11,837)	(11,837)	0	0%	
Amount attributable to financing activities		363,227	363,227	(11,837)	(11,837)	0		
Closing Funding Surplus (Deficit)	3	4,483	4,483	1,071,633	1,244,488	172,855	16%	😊

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

Refer to Note 2 for an explanation of the reasons for the variance.



More Revenue OR Less Expenditure



Less Revenue OR More Expenditure

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

SHIRE OF DOWERIN
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 July 2018

Capital Acquisitions

	Note	Original Annual Budget	% Source of Funding	YTD Actual Total
		\$		\$
Land and Buildings	12	616,716		19,306
Infrastructure Assets - Roads	12	1,350,333		37,560
Infrastructure Assets - Footpaths	13	30,000		0
Infrastructure Assets - Other	13	0		0
Plant and Equipment	13	742,000		0
Furniture and Equipment	13	0		0
Capital Expenditure Totals		2,739,049		56,866
Capital acquisitions funded by:				
Capital Grants and Contributions	10	717,862	26%	0
Borrowings	9	480,000	18%	0
Other (Disposals & C/Fwd)		541,000	20%	0
Council contribution - Cash Backed Reserves	7	299,520	11%	0
Council contribution - operations		700,667	26%	\$56,866
Capital Funding Total		2,739,049	100%	56,866

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), 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 statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report 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.

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement 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 local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) 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.

(h) 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.

(i) Fixed Assets

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

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
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	40 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

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.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 1: Significant Accounting Policies

(o) 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 Council's operational cycle. In the case of liabilities where Council 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 resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 1: Significant Accounting Policies

(r) Program Classifications (Function/Activity)

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

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

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 2: Explanation of Material

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

☺ More Revenue OR Less Expenditure

☹ Less Revenue OR More Expenditure

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Income	\$	%			
Governance	(476)	(100%)			Within Variance Threshold
General Purpose Funding - Rates	32,957				CBH have been invoiced for ex gratia rates of \$33k in July.
General Purpose Funding - Other	12,235	583%	☺	Timing	Reserve Interest was received in July. This may be backdated to FY18 with the audit finalisation.
Law, Order and Public Safety	(940)	(82%)			Within Variance Threshold
Health	547	1%			Within Variance Threshold
Education and Welfare	(3,017)	(27%)			Within Variance Threshold
Housing	(951)	(7%)			Within Variance Threshold
Community Amenities	(3,490)	(41%)			Within Variance Threshold
Recreation and Culture	(1,155)	(34%)			Within Variance Threshold
Transport	(1,503)	(94%)			Within Variance Threshold
Economic Services	(4,406)	(38%)			Within Variance Threshold
Other Property and Services	18	2%			Within Variance Threshold
Operating Expense	\$	%			
Governance	(4,852)	(9%)			Within Variance Threshold
General Purpose Funding	(5,185)	(33%)	☹		Admin Overheads are higher than YTD budget. This is due to Insurances being paid in advance in July.
Law, Order and Public Safety	(419)	(4%)			Within Variance Threshold
Health	3,897	15%			Within Variance Threshold
Education and Welfare	3,767	26%			Within Variance Threshold
Housing	12,003	60%	☺	Timing	Depreciation of \$11k for July has not yet been processed, pending finalisation of FY18 Asset data and the Annual Audit.
Community Amenities	9,395	37%	☺	Timing	Depreciation of \$6k for July has not yet been processed, pending finalisation of FY18 Asset data and the Annual Audit.
Recreation and Culture	23,258	34%	☺	Timing	Depreciation of \$27k for July has not yet been processed, pending finalisation of FY18 Asset data and the Annual Audit.
Transport	64,141	42%	☺	Timing	Depreciation of \$39K for July has nor been processed to date, and Roads Maintenance and Wandarra works are \$30K lower than YTD budget. This is likely to even out over the year.
Economic Services	14,781	66%	☺	Timing	\$8k of Loan interest accruals from FY18 are the main reason for this variance. This will reduce as loans are paid during the year.
Other Property and Services	25,436	47%	☺	Timing	Depreciation not processed for July and Low Plant running costs to date are the main reasons for this variance. These are likely to even out during the year.
Operating activities excluded from budget					
Depreciation	110,931	(100%)	☺		Depreciation for July has not yet been processed, pending finalisation of FY18 Asset data and the Annual Audit.
Capital Revenues					
Grants, Subsidies and Contributions	0				Within Variance Threshold.
Capital Expenses					<i>Refer to Note 12 For detail</i>
Land and Buildings	32,086				Within Variance Threshold.
Infrastructure - Roads	74,967	(67%)			Within Variance Threshold.
Infrastructure - Footpaths	0				Within Variance Threshold.
Infrastructure Assets - Other	0	0%			Within Variance Threshold.
Plant and Equipment	0				Within Variance Threshold.
Furniture and Equipment	0				Within Variance Threshold.
Financing					
Proceeds from New Debentures	0				
Self-Supporting Loan Principal	0				
Transfer from Reserves	0				
Opening Funding Surplus(Deficit)	691	0%			

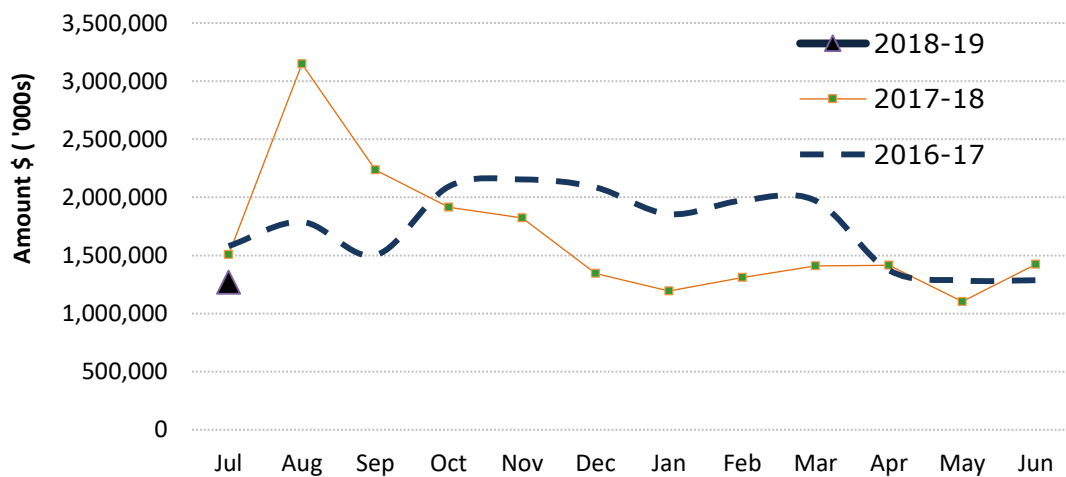
SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Actual Closing	Current
	Note	30 June 2018	31 Jul 2018
		\$	\$
Current Assets			
Cash Unrestricted	4	1,736,002	1,360,003
Cash Restricted	4	2,198,691	2,211,540
Receivables - Rates		62,263	61,992
Receivables - Other		137,540	164,095
Interest / ATO Receivable/Trust		34,871	23,726
Inventories		27,769	19,831
		4,197,136	3,841,187
Less: Current Liabilities			
Payables		(422,598)	(303,980)
Current Borrowings		(121,879)	(121,879)
Provisions		(153,558)	(153,558)
		(698,035)	(579,417)
Net Current Assets		3,499,102	3,261,770
Less: Cash Reserves	7	(2,157,361)	(2,169,198)
Plus: Current Borrowings included in Budget		97,344	97,344
Plus : Liabilities funded by Cash Backed Reserves		54,217	54,571
Net Current Funding Position		1,493,303	1,244,488

Note 3 - Liquidity Over the Year



Cash Restricted includes Cash Backed Reserves and the STA Retention Bond.

Payables include STA bond and GST to be paid to the ATO

Current Ratio equals 1:2.81

This means that for every \$1.00 of liability Council has \$2.81 of Current assets available to cover current debt

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	33,136			33,136	NAB	Variable	At Call
Cash Maximiser	1,185,424			1,530,853	NAB	Variable	At Call
Transfer to Reserves(Maximiser)		345,429					*
Trust Bank Account			12,108		NAB	Variable	At Call
(b) Term Deposits							
TD2361911	1,899	888,352		890,251	Bendigo	Variable	17-Aug-18
TD 2671483		935,417		935,417	Bendigo	2.60%	07-Jan-19
TD 2361913	162,611			162,611	Bendigo	2.70%	17-Aug-18
# STA Retention Bond		42,342		42,342	Bendigo	1.75%	10-Sep-18
	1,383,070	2,211,540	12,108	3,594,610			

*Reserves to transfer

Sewerage, Bowling Green, Tennis, Economic and Plant

Comments/Notes - Investments

The above balances are the funds held in bank accounts and on hand as at reporting date.

The Shire is holding Funds as a retention bond until the defects period for the STA is over.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 5: Budget Amendments

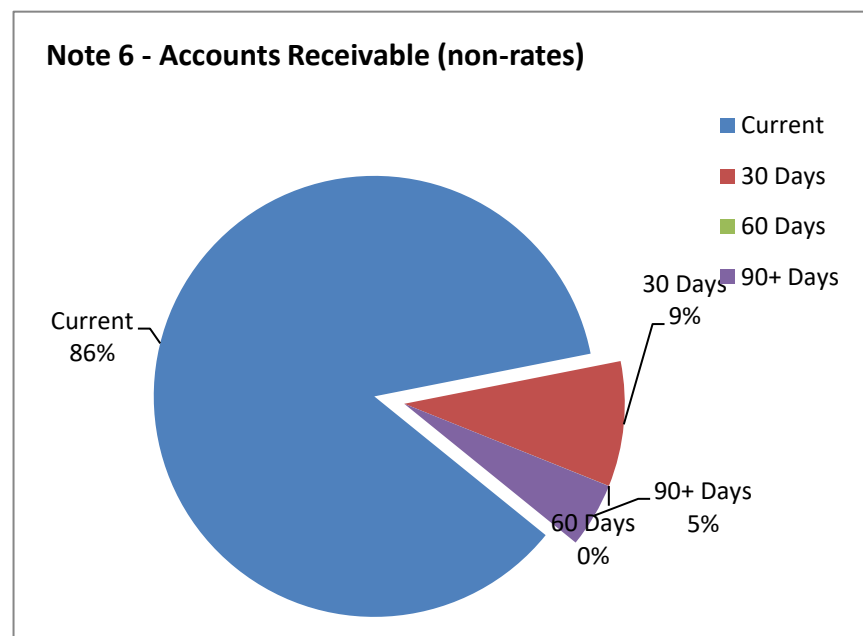
Amendments to original budget since budget adoption. Surplus/(Deficit)

GL									
Account		Council		Original	Amended	Increase in	Decrease in	Budget	
Code	Description	Resolution	Classification	Budget	Budget	Available	Available	Running	
						Cash	Cash	Balance	
						\$	\$	\$	
	Budget Adoption		Opening Surplus(Deficit)						4,483

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 6: Receivables

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	80,966	8,641	8	4,465	94,080
Balance per Trial Balance					
Sundry Debtors					94,080
Total Receivables General Outstanding					94,080



Comments/Notes - Receivables General

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	54,217	1,109	354	0	0	0	0	55,326	54,571
Plant Reserve	369,806	1,874	1,216	0	0	(266,625)	0	105,055	371,022
Sewerage Asset Preservation Reserve	1,161,589	25,838	6,908	104,941	0	0	0	1,292,368	1,168,497
Land & Building Reserve	148,579	6,032	971	150,000	0	0	0	304,611	149,550
Swimming Pool Reserve	32,895	0	0	0	0	(32,895)	0	0	32,895
Recreation Facilities Reserve	185,022	3,782	1,424	0	0	0	0	188,804	186,446
Community Housing Project Reserve	46,847	958	306	0	0	0	0	47,805	47,153
Community Bus Reserve	0	0	0	0	0	0	0	(0)	(0)
Economic Development Reserve	54,183	1,108	80	0	0	0	0	55,291	54,263
All Hours Gym Reserve	0	0	0	0	0	0	0	0	0
Bowling Green Replacement Reserve	72,293	1,678	407	10,000	0	0	0	83,971	72,700
Tennis Court Replacement Reserve	31,930	772	170	6,000	0	0	0	38,702	32,100
	2,157,361	43,151	11,837	270,941	0	(299,520)	0	2,171,933	2,169,198

Reserve funds are fully cash-backed in a term Deposit and Bank Account - Refer Note 4.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 8: Disposal of Assets

			YTD Actual				Budget			
Asset Number	Asset Description	Program	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	\$
	Housing Stock	Governance					208,233	150,000		(58,233)
	Skid Steer	Governance					11,000	5,000		(6,000)
D018	Toyota Hilux	Transport					278	2,000	1,722	
D007	Grader - ACT 12M	Transport					101,341	120,000	18,659	
D013	Toyota Hilux	Transport					2,409	2,000		(409)
D07	Ford Courier	Transport					1,105	2,000	895	
D008	Ford Ranger	Transport					4,261	2,000		(2,261)
			0	0	0	0	328,627	283,000	21,276	(66,903)

Comments

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 8: Rating Information

RATE TYPE	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV - Residential	9.6915	182	1,325,547	128,465	0	0	128,465	128,465	0	0	128,465
GRV - Commercial/Indust	9.6915	33	256,474	24,856	0	0	24,856	24,856	0	0	24,856
GRV - Town Rural	9.6915	27	127,602	12,367	0	0	12,367	12,367	0	0	12,367
GRV - Other Towns	9.6915	0	0	0	0	0	0	0	0	0	0
UV - Rural Farmland	0.8306	292	122,317,000	1,015,965	0	0	1,015,965	1,015,965	0	0	1,015,965
Sub-Totals		534	124,026,623	1,181,653	0	0	1,181,653	1,181,653	0	0	1,181,653
Minimum Payment	Minimum										
	\$						0				
GRV -Residential	741	48	260,468	35,582	0	0	35,582	35,582	0	0	35,582
GRV - Commercial/Industrial	741	18	66,871	13,343	0	0	13,343	13,343	0	0	13,343
GRV - Town Rural	741	16	41,551	11,861	0	0	11,861	11,861	0	0	11,861
GRV - Other Towns	216	19	7,659	4,110	0	0	4,110	4,110	0	0	4,110
UV - Rural Farmland	741	64	3,587,300	57,596	0	0	57,596	57,596	0	0	57,596
UV - Commercial/Industrial	741	4	400	2,965	0	0	2,965	2,965	0	0	2,965
UV - Town Rural	741	3	64,000	2,224	0	0	2,224	2,224	0	0	2,224
UV - Mining Tenement	216	3	5,867	649	0	0	649	649	0	0	649
Sub-Totals		175	4,034,116	128,330	0	0	128,330	128,330	0	0	128,330
		709	128,060,739	1,309,983	0	0	1,309,983	1,309,983	0	0	1,309,983
Concession							0				0
Amount from General Rates							1,309,983	1,309,983			1,309,983
Ex-Gratia Rates							0	26,074			26,074
Specified Area Rates							0	0			0
Totals							1,309,983	1,336,057			1,336,057

Comments - Rating Information

Rates were levied on 24th August 2017.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 9 : Information on Borrowings
(a) Debenture Repayments

Particulars	01 Jul 2018	Actual New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Recreation and Culture								
Loan 97 - Community Club	286,063		0	67,233	286,063	218,830	-673	11,019
Economic Services								
Loan 99 - Short Term Accommodation Project	741,805		0	30,112	741,805	711,693	-5,616	23,058
Self Supporting Loans								
Loan 98 - Dowerin Events	37,101		0	24,534	37,101	12,567	-159	1,008
Housing						0		
Loan 101 - Pool		200,000			0	200,000		4,600
Loan 100 - Groh housing loan		280,000	0	4,856	0	275,144	-	4,998
	1,064,969	480,000	0	126,735	1,064,969	1,418,234	(6,447)	44,684
Self Supporting Loan Principal received			0					

*

Accrual reversal

Description of Debentures:	Expiry date
Loan - 97	08.06.22
Loan - 98	11.11.19
Loan - 99	04.10.36
Loan - 100	

(b) New Debentures

The Shire proposes to raise a debenture this financial year for the purposes of GROH House funding and Pool Renewal/Upgrade.

(c) Unspent Debentures

The Shire has no unspent debentures.

(d) Overdraft

Council has an overdraft facility of \$60,000 with NAB.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 10: Grants and Contributions

		Original Annual Budget (a)	YTD Actual Revenue (b)	YTD Variance (a)-(b)
		\$	\$	\$
General Purpose Funding				
OP	Grants Commission - General Purpose	428,995	0	0
OP	Grants Commission - Roads	234,903	0	0
			0	0
Law, Order and Public Safety				
OP	DFES Grant - Bush Fire Brigade	8,829	0	(8,829)
				0
Health				
OP	HACC - Recurrent Grant	220,901	56,349	(164,552)
OP		0	0	0
Recreation and Culture				
OP	Grant - Youth Week	6,000	0	(6,000)
Transport				
CAP	Grant - Regional Roads	423,883	0	(423,883)
CAP	Roads To Recovery Grant	293,979	0	(293,979)
OP	Main Roads - Direct Grant	72,769	0	(72,769)
OP	Flood Damage - WANDRRA	562,343	0	
Economic Services				
OP	Community Events	640	0	(640)
TOTALS				
		2,253,242	56,349	(970,652)
SUMMARY				
OP	Operating	1,535,380	56,349	(252,790)
CAP	Non-operating	717,862	0	(717,862)
		2,253,242	56,349	(970,652)

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 July 2018

Note 11: Trust Fund

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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Jul 2018
	\$	\$	\$	\$
Housing Bonds	3,228	0	0	3,228
Key Deposits	90	0	0	90
Tidy Towns	3,219	0	0	3,219
HACC Vehicle	691	0	0	691
Building Deposits	0	0	0	0
AROC Funds	0	0	0	0
HACC Fundraising	2,522	0	0	2,522
Recreation Steering Committee	0	0	0	0
Centenary Park	2,111	0	0	2,111
Nomination Deposits	0	0	0	0
Yellow Ribbon	247	0	0	247
	12,108	0	0	12,108

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 31 August 2018

LOCAL GOVERNMENT ACT 1995

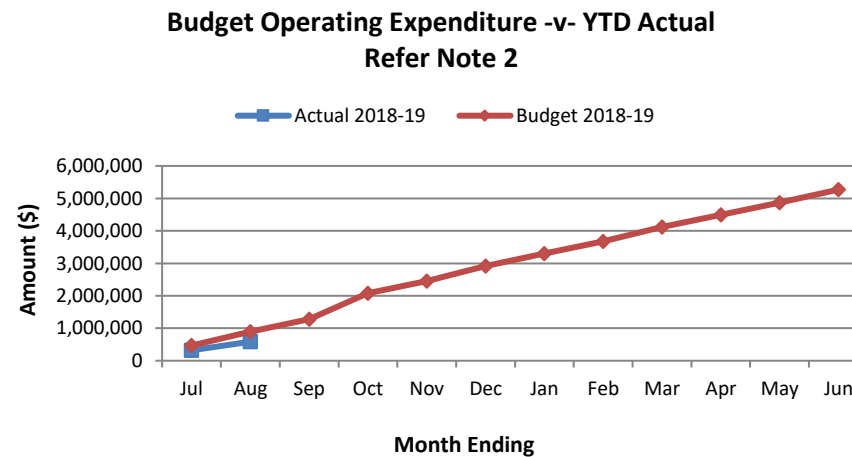
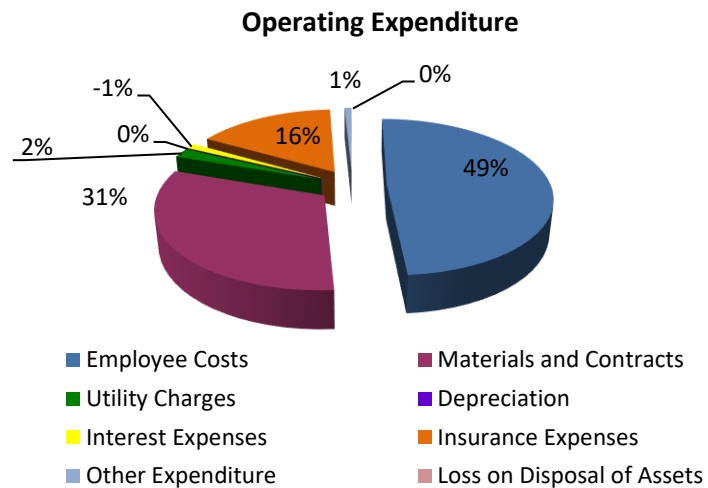
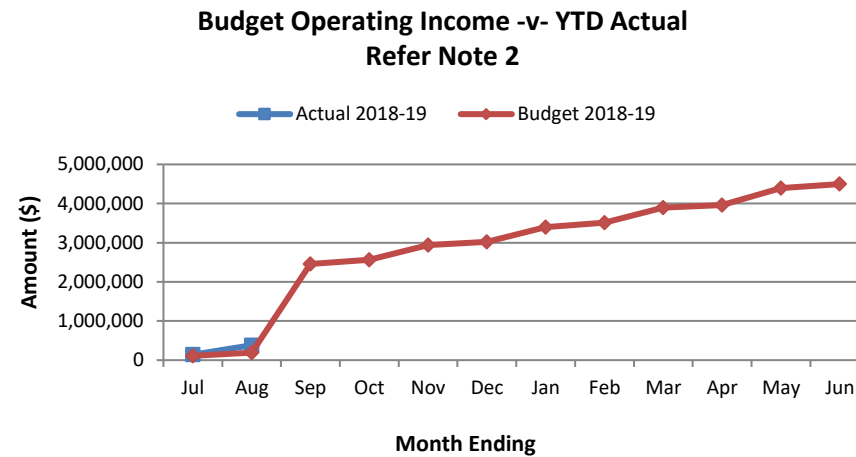
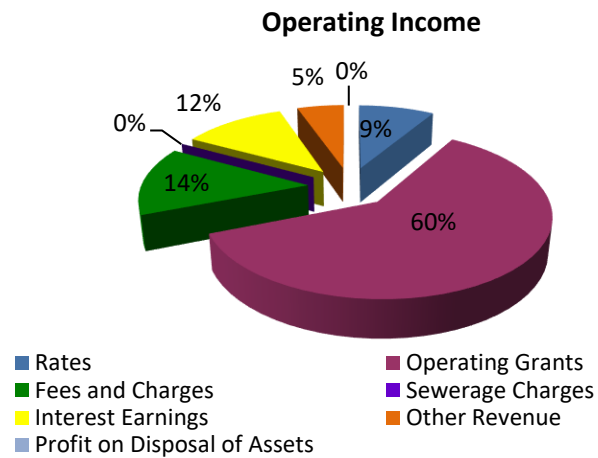
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may change with finalisation of the 2018 Annual Financial Report.

Monthly Summary Information	2
Statement of Financial Activity by Program	3
Statement of Financial Activity By Nature or Type	4
Statement of Capital Acquisitions and Capital Funding	5
Note 1 Significant Accounting Policies	6 - 9
Note 2 Explanation of Material Variances	10
Note 3 Net Current Funding Position	11
Note 4 Cash and Investments	12
Note 5 Budget Amendments	13
Note 6 Receivables	14
Note 7 Cash Backed Reserves	15
Note 8 Capital Disposals	16
Note 8 Rating Information	17
Note 9 Information on Borrowings	18
Note 10 Non operating Grants and Contributions	19
Note 11 Trust	20
Note 12 Details of Capital Acquisitions	21

SHIRE OF DOWERIN
Information Summary
For the Period Ended 31 August 2018



SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 August 2018

		Original Annual Budget	Annual Budget	YTD Budget (a)	YTD Actual (b)	(b)-(a)	(b)-	Var.
	Note	\$	\$		\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,492,612	1,492,612	1,492,612	1,493,303	691	0%	
Revenue from operating activities								
Governance		5,730	5,730	952	1,413	461	48%	
General Purpose Funding - Rates	8a	1,309,983	1,309,983	26,074	32,947	6,873	26%	
General Purpose Funding - Other		758,336	758,336	4,198	219,192	214,994	5121%	😊
Law, Order and Public Safety		14,234	14,234	2,284	309	(1,975)	(86%)	
Health		237,241	237,241	57,941	58,162	221	0%	
Education and Welfare		135,160	135,160	22,526	16,014	(6,512)	(29%)	😞
Housing		181,870	181,870	26,804	24,132	(2,672)	(10%)	
Community Amenities		262,387	262,387	17,046	5,228	(11,818)	(69%)	😞
Recreation and Culture		48,421	48,421	6,732	2,513	(4,219)	(63%)	
Transport		672,953	672,953	3,194	1,310	(1,884)	(59%)	
Economic Services		137,652	137,652	22,936	19,221	(3,715)	(16%)	
Other Property and Services		15,362	15,362	1,939	1,513	(426)	(22%)	
		3,779,329	3,779,329	192,626	381,955	189,328		
Expenditure from operating activities								
Governance		(503,348)	(503,348)	(95,034)	(96,474)	(1,440)	(2%)	
General Purpose Funding		(146,063)	(146,063)	(27,747)	(34,331)	(6,584)	(24%)	😞
Law, Order and Public Safety		(54,449)	(54,449)	(13,336)	(11,598)	1,737	13%	
Health		(334,824)	(334,824)	(52,038)	(44,428)	7,610	15%	😊
Education and Welfare		(174,454)	(174,454)	(29,060)	(20,519)	8,541	29%	😊
Housing		(296,845)	(296,845)	(39,742)	(17,565)	22,177	56%	😊
Community Amenities		(302,336)	(302,336)	(50,346)	(28,622)	21,724	43%	😊
Recreation and Culture		(831,932)	(831,932)	(137,820)	(72,470)	65,350	47%	😊
Transport		(2,263,582)	(2,263,582)	(307,196)	(176,684)	130,512	42%	😊
Economic Services		(347,332)	(347,332)	(98,976)	(43,002)	55,974	57%	😊
Other Property and Services		(15,415)	(15,415)	(41,565)	(39,596)	1,969	5%	
		(5,270,579)	(5,270,579)	(892,860)	(585,289)	307,570		
Operating activities excluded from budget								
Add back Depreciation		1,331,346	1,331,346	221,862	0	(221,862)	(100%)	😊
Adjust (Profit)/Loss on Asset Disposal	8	45,627	45,627	0	0	0		
Movement in Leave Reserve and Accruals		1,109	1,109	1,064	1,062	(2)	(0)	
		1,378,082	1,378,082	222,926	1,062	(221,864)		
Amount attributable to operating activities		(113,169)	(113,169)	(477,308)	(202,273)	275,035		
Investing Activities								
Non-operating grants and Contributions	10	717,862	717,862	0	0	0		
Proceeds from Disposal of Assets	8	283,000	283,000	0	0	0		
Land Held for Resale		0	0	0	0	0		
Land and Buildings	12	(616,716)	(616,716)	(102,784)	(127,719)	(24,935)	24%	
Infrastructure Assets - Roads	12	(1,350,333)	(1,350,333)	(225,054)	(39,271)	185,783	(83%)	
Infrastructure Assets - Footpaths	13	(30,000)	(30,000)	0	0	0		
Infrastructure Assets - Other	13	0	0	0	0	0		
Plant and Equipment	12	(742,000)	(742,000)	0	(49,016)	(49,016)		😞
Furniture and Equipment	12	0	0	0	0	0		
Amount attributable to investing activities		(1,738,187)	(1,738,187)	(327,838)	(216,006)	111,832		
Financing Activities								
Proceeds from New Debentures		480,000	480,000	0	0	0		
Self-Supporting Loan Principal		24,534	24,534	0	0	0		
Transfer from Reserves	7	299,520	299,520	0	0	0		
Repayment of Debentures	9	(126,735)	(126,735)	0	0	0		
Transfer to Reserves	7	(314,092)	(314,092)	(35,544)	(35,544)	0	0%	
Amount attributable to financing activities		363,227	363,227	(35,544)	(35,544)	0		
Closing Funding Surplus(Deficit)	3	4,483	4,483	651,922	1,039,480	387,557		



More Revenue OR Less Expenditure



Less Revenue OR More Expenditure

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

Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 August 2018

	Note	Original Annual Budget	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	1,492,612	1,492,612	1,492,612	1,493,303	691	0%	
Revenue from operating activities								
Rates	8a	1,336,057	1,336,057	26,074	32,947	6,873	26%	😊
Operating Grants, Subsidies and Contributions	10	1,535,380	1,535,380	57,803	230,799	172,996	299%	😊
Fees and Charges		470,855	470,855	74,860	53,078	(21,782)	(29%)	😞
Sewerage Charges		160,100	160,100	0	0	0		
Interest Earnings		63,111	63,111	3,324	44,742	41,418	1246%	😊
Other Revenue		192,550	192,550	30,566	20,389	(10,177)	(33%)	😞
Profit on Disposal of Assets		21,276	21,276	0	0	0		
		3,779,329	3,779,329	192,626	381,955	189,328		
Expenditure from operating activities								
Employee Costs		(1,712,602)	(1,712,602)	(318,978)	(291,949)	27,029	8%	😊
Materials and Contracts		(1,661,763)	(1,661,763)	(249,086)	(187,743)	61,343	25%	😊
Utility Charges		(193,792)	(193,792)	(32,278)	(11,580)	20,698	64%	😊
Depreciation on Non-Current Assets		(1,331,346)	(1,331,346)	(221,862)	0	221,862	100%	😊
Interest Expenses		(44,684)	(44,684)	(6,678)	6,448	13,126	197%	😊
Insurance Expenses		(159,868)	(159,868)	(48,143)	(95,555)	(47,412)	(98%)	😞
Other Expenditure		(99,622)	(99,622)	(15,835)	(4,910)	10,925	69%	😊
Loss on Disposal of Assets		(66,903)	(66,903)	0	0	0		
		(5,270,579)	(5,270,579)	(892,860)	(585,289)	307,570		
Operating activities excluded from budget								
Add back Depreciation		1,331,346	1,331,346	221,862	0	(221,862)	(100%)	😊
Adjust (Profit)/Loss on Asset Disposal	8	45,627	45,627	0	0	0		
Movement in Leave Reserve and Accruals		1,109	1,109	1,064	1,062	(2)	(0%)	
		1,378,082	1,378,082	222,926	1,062	(221,864)		
Amount attributable to operating activities		(113,169)	(113,169)	(477,308)	(202,273)	275,034		
Investing activities								
Non-operating Grants, and Contributions	10	717,862	717,862	0	0	0		
Proceeds from Disposal of Assets	8	283,000	283,000	0	0	0		
Land and Buildings	12	(616,716)	(616,716)	(102,784)	(127,719)	(24,935)	24%	
Infrastructure Assets - Roads	12	(1,350,333)	(1,350,333)	(225,054)	(39,271)	185,783	(83%)	
Infrastructure Assets - Footpaths	13	(30,000)	(30,000)	0	0	0		
Plant and Equipment	13	(742,000)	(742,000)	0	(49,016)	(49,016)		😞
Amount attributable to investing activities		(1,738,187)	(1,738,187)	(327,838)	(216,006)	111,832		
Financing Activities								
Proceeds from New Debentures	8	480,000	480,000	0	0	0		
Self-Supporting Loan Principal		24,534	24,534	0	0	0		
Transfer from Reserves	7	299,520	299,520	0	0	0		
Repayment of Debentures	9	(126,735)	(126,735)	0	0	0		
Transfer to Reserves	7	(314,092)	(314,092)	(35,544)	(35,544)	0	0%	
Amount attributable to financing activities		363,227	363,227	(35,544)	(35,544)	0		
Closing Funding Surplus (Deficit)	3	4,483	4,483	651,922	1,039,480	387,557	59%	😊

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

😊 More Revenue OR Less Expenditure
😞 Less Revenue OR More Expenditure

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

SHIRE OF DOWERIN
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 August 2018

Capital Acquisitions

	Note	Original Annual Budget	% Source of Funding	YTD Actual Total
		\$		\$
Land and Buildings	12	616,716		127,719
Infrastructure Assets - Roads	12	1,350,333		39,271
Infrastructure Assets - Footpaths	13	30,000		0
Infrastructure Assets - Other	13	0		0
Plant and Equipment	13	742,000		49,016
Furniture and Equipment	13	0		0
Capital Expenditure Totals		2,739,049		216,006
Capital acquisitions funded by:				
Capital Grants and Contributions	10	717,862	26%	0
Borrowings	9	480,000	18%	0
Other (Disposals & C/Fwd)		541,000	20%	0
Council contribution - Cash Backed Reserves	7	299,520	11%	0
Council contribution - operations		700,667	26%	\$216,006
Capital Funding Total		2,739,049	100%	216,006

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), 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 statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report 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.

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement 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 local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) 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.

(h) 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.

(i) Fixed Assets

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

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Asset	Years
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	40 years

(k) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council 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.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

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.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 1: Significant Accounting Policies

(o) 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 Council's operational cycle. In the case of liabilities where Council 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 resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 1: Significant Accounting Policies

(r) Program Classifications (Function/Activity)

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

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

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 2: Explanation of Material

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

☺ More Revenue OR Less Expenditure
☹ Less Revenue OR More Expenditure

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Income	\$	%			
Governance	461	48%			Within Variance Threshold
General Purpose Funding - Rates	6,873	26%			Increased revenue due to ex-gratia rates.
General Purpose Funding - Other	214,994	5121%	☺	Timing	Reserve Interest was received in July. This may be backdated to FY18 with the audit finalisation. Financial Assistance Grant of \$174,450 received in advance for the first quarter.
Law, Order and Public Safety	(1,975)	(86%)			Within Variance Threshold
Health	221	0%			Within Variance Threshold
Education and Welfare	(6,512)	(29%)	☹	Timing	Dowerin Childcare reimbursement below average; this is confirmed by expenditure decrease as per below.
Housing	(2,672)	(10%)			Within Variance Threshold
Community Amenities	(11,818)	(69%)	☹	Timing	Rubbish and recycling charges invoiced in September with the rates billing.
Recreation and Culture	(4,219)	(63%)			Within Variance Threshold
Transport	(1,884)	(59%)			Within Variance Threshold
Economic Services	(3,715)	(16%)			Within Variance Threshold
Other Property and Services	(426)	(22%)			Within Variance Threshold
Operating Expense	\$	%			
Governance	(1,440)	(2%)			Within Variance Threshold
General Purpose Funding	(6,584)	(24%)	☹	Timing	Admin Overheads are higher than YTD budget. This is due to Insurances being paid in advance in July.
Law, Order and Public Safety	1,737	13%			Within Variance Threshold
Health	7,610	15%	☺	Timing	Underexpenditure in the Hacc programs. This will even out during the year.
Education and Welfare	8,541	29%	☺	Timing	Dowerin Childcare expenditure below average, this should even out as the year is progressed
Housing	22,177	56%	☺	Timing	Depreciation of \$22k for July and August has not yet been processed, pending finalisation of FY18 Asset data and the Annual Audit.
Community Amenities	21,724	43%	☺	Timing	Depreciation of \$12k for July and August has not yet been processed, pending finalisation of FY18 Asset data and the Annual Audit.
Recreation and Culture	65,350	47%	☺	Timing	Depreciation of \$56k for July and August has not yet been processed, pending finalisation of FY18 Asset data and the Annual Audit.
Transport	130,512	42%	☺	Timing	Depreciation of \$78K for July and August has not yet been processed to date, and Roads Maintenance and Wandrra works are \$80K lower than YTD budget. This is likely to even out over the year.
Economic Services	55,974	57%	☺	Timing	Expenditure for the Field Day event and other area promotions have underspent, This is likely to even out over the year.
Other Property and Services	1,969	5%			Within Variance Threshold
Operating activities excluded from budget					
Depreciation	221,862	(100%)	☺	Timing	Depreciation for July and August has not yet been processed, pending finalisation of FY18 Asset data and the Annual Audit.
Capital Revenues					
Grants, Subsidies and Contributions	0				Within Variance Threshold.
Capital Expenses					<i>Refer to Note 12 For detail</i>
Land and Buildings	(24,935)				Within Variance Threshold.
Infrastructure - Roads	185,783	(83%)			Within Variance Threshold.
Infrastructure - Footpaths	0				Within Variance Threshold.
Infrastructure Assets - Other	0	0%			Within Variance Threshold.
Plant and Equipment	(49,016)				Within Variance Threshold.
Furniture and Equipment	0				Within Variance Threshold.
Financing					
Proceeds from New Debentures	0				
Self-Supporting Loan Principal	0				
Transfer from Reserves	0				
Opening Funding Surplus(Deficit)	691	0%			

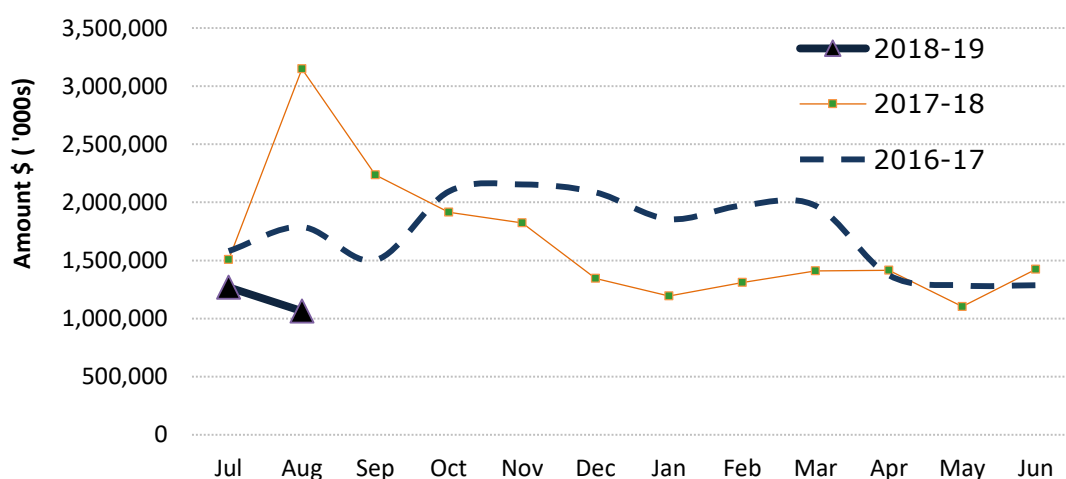
SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Actual Closing	Current
	Note	30 June 2018	31 Aug 2018
		\$	\$
Current Assets			
Cash Unrestricted	4	1,736,002	1,236,916
Cash Restricted	4	2,198,691	2,235,247
Receivables - Rates		62,263	62,859
Receivables - Other		137,540	131,843
Interest / ATO Receivable/Trust		34,871	28,588
Inventories		27,769	26,330
		4,197,136	3,721,783
Less: Current Liabilities			
Payables		(422,598)	(366,585)
Current Borrowings		(121,879)	(121,879)
Provisions		(153,558)	(153,558)
		(698,035)	(642,022)
Net Current Assets		3,499,102	3,079,761
Less: Cash Reserves	7	(2,157,361)	(2,192,906)
Plus: Current Borrowings included in Budget		97,344	97,344
Plus : Liabilities funded by Cash Backed Reserves		54,217	55,281
Net Current Funding Position		1,493,303	1,039,480

Note 3 - Liquidity Over the Year



Cash Restricted includes Cash Backed Reserves and the STA Retention Bond.

Payables include STA bond and GST to be paid to the ATO

Current Ratio equals 1:2.32

This means that for every \$1.00 of liability Council has \$2.32 of Current assets available to cover current debt

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	91,145			91,145	NAB	Variable	At Call
Cash Maximiser	986,536			986,536	NAB	Variable	At Call
Trust Bank Account			12,108				
(b) Term Deposits							
TD 2712291	168,840	990,864		1,159,704	Bendigo	2.75%	24-Jun-19
TD 2712289		266,625		266,625	Bendigo	2.60%	15-Nov-18
TD 2671483		935,417		935,417	Bendigo	2.60%	07-Jan-19
# STA 2718232		42,341		42,341	Bendigo	1.75%	10-Sep-18
	1,246,521	2,235,247	12,108	3,481,768			

Comments/Notes - Investments

The above balances are the funds held in bank accounts and on hand as at reporting date.
The Shire is holding Funds as a retention bond until the defects period for the STA is over.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 5: Budget Amendments

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

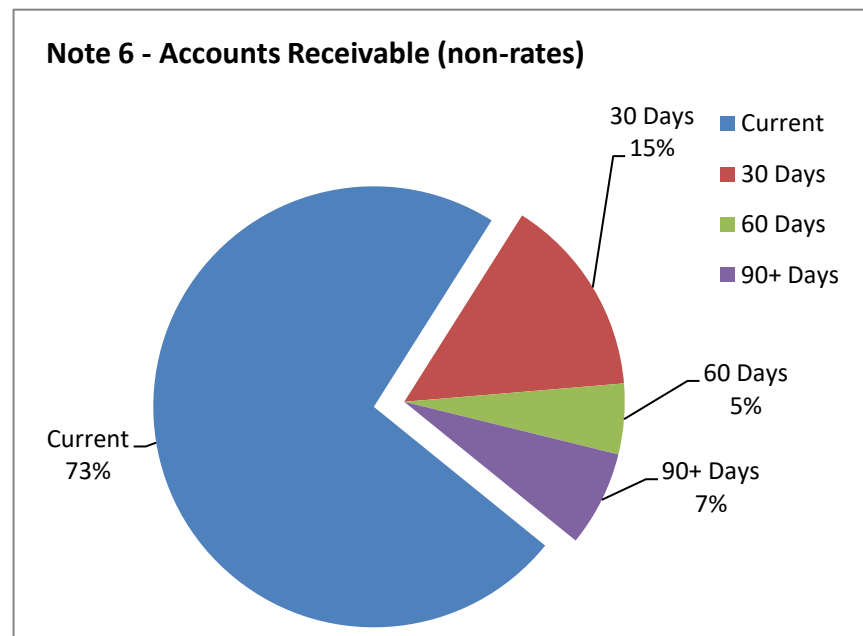
GL Account Code	Description	Council Resolution	Classification	Original Budget	Amended Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
						\$	\$	\$
	Budget Adoption		Opening Surplus(Deficit)					4,483

There has been no budget amendments to date.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 6: Receivables

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	46,540	9,352	3,288	4,452	63,632
Balance per Trial Balance					
Sundry Debtors					63,632
Total Receivables General Outstanding					63,632



Comments/Notes - Receivables General

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Original Budget Interest Earned	Actual Interest Earned	Original Budget Transfers In (+)	Actual Transfers In (+)	Original Budget Transfers Out (-)	Actual Transfers Out (-)	Original Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	54,217	1,109	1,064	0	0	0	0	55,326	55,281
Plant Reserve	369,806	1,874	3,652	0	0	(266,625)	0	105,055	373,458
Sewerage Asset Preservation Reserve	1,161,589	25,838	20,749	104,941	0	0	0	1,292,368	1,182,338
Land & Building Reserve	148,579	6,032	2,915	150,000	0	0	0	304,611	151,494
Swimming Pool Reserve	32,895	0	0	0	0	(32,895)	0	0	32,895
Recreation Facilities Reserve	185,022	3,782	4,275	0	0	0	0	188,804	189,297
Community Housing Project Reserve	46,847	958	919	0	0	0	0	47,805	47,766
Community Bus Reserve	0	0	0	0	0	0	0	(0)	(0)
Economic Development Reserve	54,183	1,108	239	0	0	0	0	55,291	54,422
All Hours Gym Reserve	0	0	0	0	0	0	0	0	0
Bowling Green Replacement Reserve	72,293	1,678	1,222	10,000	0	0	0	83,971	73,515
Tennis Court Replacement Reserve	31,930	772	509	6,000	0	0	0	38,702	32,439
	2,157,361	43,151	35,544	270,941	0	(299,520)	0	2,171,933	2,192,906

Reserve funds are fully cash-backed in a term Deposit and Bank Account - Refer Note 4.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 8: Disposal of Assets

			YTD Actual				Budget			
Asset Number	Asset Description	Program	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
			\$	\$	\$	\$	\$	\$	\$	\$
	Housing Stock	Governance					208,233	150,000		(58,233)
	Skid Steer	Governance					11,000	5,000		(6,000)
D018	Toyota Hilux	Transport					278	2,000	1,722	
D007	Grader - ACT 12M	Transport					101,341	120,000	18,659	
D013	Toyota Hilux	Transport					2,409	2,000		(409)
D07	Ford Courier	Transport					1,105	2,000	895	
D008	Ford Ranger	Transport					4,261	2,000		(2,261)
			0	0	0	0	328,627	283,000	21,276	(66,903)

Comments

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 8: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV - Residential	9.6915	182	1,325,547	128,465	0	0	128,465	128,465	0	0	128,465
GRV - Commercial/Indust	9.6915	33	256,474	24,856	0	0	24,856	24,856	0	0	24,856
GRV - Town Rural	9.6915	27	127,602	12,367	0	0	12,367	12,367	0	0	12,367
GRV - Other Towns	9.6915	0	0	0	0	0	0	0	0	0	0
UV - Rural Farmland	0.8306	292	122,317,000	1,015,965	0	0	1,015,965	1,015,965	0	0	1,015,965
Sub-Totals		534	124,026,623	1,181,653	0	0	1,181,653	1,181,653	0	0	1,181,653
Minimum Payment	\$										
GRV - Residential	741	48	260,468	35,582	0	0	35,582	35,582	0	0	35,582
GRV - Commercial/Industrial	741	18	66,871	13,343	0	0	13,343	13,343	0	0	13,343
GRV - Town Rural	741	16	41,551	11,861	0	0	11,861	11,861	0	0	11,861
GRV - Other Towns	216	19	7,659	4,110	0	0	4,110	4,110	0	0	4,110
UV - Rural Farmland	741	64	3,587,300	57,596	0	0	57,596	57,596	0	0	57,596
UV - Commercial/Industrial	741	4	400	2,965	0	0	2,965	2,965	0	0	2,965
UV - Town Rural	741	3	64,000	2,224	0	0	2,224	2,224	0	0	2,224
UV - Mining Tenement	216	3	5,867	649	0	0	649	649	0	0	649
Sub-Totals		175	4,034,116	128,330	0	0	128,330	128,330	0	0	128,330
		709	128,060,739	1,309,983	0	0	1,309,983	1,309,983	0	0	1,309,983
Concession							0				0
Amount from General Rates							1,309,983	1,309,983			1,309,983
Ex-Gratia Rates							32947	26,074			26,074
Specified Area Rates							0	0			0
Totals							1,342,930	1,336,057			1,336,057

Comments - Rating Information

Rates were levied on 5th September 2018

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 9 : Information on Borrowings

(a) Debenture Repayments

Particulars	01 Jul 2018	Actual	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$
Recreation and Culture								
Loan 97 - Community Club	286,063		0	67,233	286,063	218,830	-673	11,019
Economic Services								
Loan 99 - Short Term Accommodation Proje	741,805		0	30,112	741,805	711,693	-5,616	23,058
Self Supporting Loans								
Loan 98 - Dowerin Events	37,101		0	24,534	37,101	12,567	-159	1,008
Housing						0		
Loan 101 - Pool		200,000	0		0	200,000		4,600
Loan 100 - Groh housing loan		280,000	0	4,856	0	275,144	-	4,998
	1,064,969	480,000	0	126,735	1,064,969	1,418,234	(6,447)	44,684

*

Self Supporting Loan Principal received	0
---	---

Accrual reversal

Description of Debentures:	Expiry date
Loan - 97	08.06.22
Loan - 98	11.11.19
Loan - 99	04.10.36
Loan - 100	

(b) New Debentures

The Shire proposes to raise a debenture this financial year for the purposes of GROH House funding and Pool Renewal/Upgrade.

(c) Unspent Debentures

The Shire has no unspent debentures.

(d) Overdraft

Council has an overdraft facility of \$60,000 with NAB.

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 10: Grants and Contributions

		Original Annual Budget (a)	YTD Actual Revenue (b)	YTD Variance (a)-(b)
		\$	\$	\$
General Purpose Funding				
OP	Grants Commission - General Purpose	428,995	111,550	111,550
OP	Grants Commission - Roads	234,903	62,900	62,900
Law, Order and Public Safety				
OP	DFES Grant - Bush Fire Brigade	8,829	0	(8,829)
Health				
OP	HACC - Recurrent Grant	220,901	56,349	(164,552)
Recreation and Culture				
OP	Grant - Youth Week	6,000	0	(6,000)
Transport				
CAP	Grant - Regional Roads	423,883	0	(423,883)
CAP	Roads To Recovery Grant	293,979	0	(293,979)
OP	Main Roads - Direct Grant	72,769	0	(72,769)
OP	Flood Damage - WANDRRA	562,343	0	(562,343)
Economic Services				
OP	Community Events	640	0	(640)
TOTALS		2,253,242	230,799	(1,358,545)
SUMMARY				
OP	Operating	1,535,380	230,799	(640,683)
CAP	Non-operating	717,862	0	(717,862)
		2,253,242	230,799	(1,358,545)

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 11: Trust Fund

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

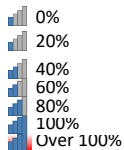
Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Aug 2018
	\$	\$	\$	\$
Housing Bonds	3,228	0	0	3,228
Key Deposits	90	0	0	90
Tidy Towns	3,219	0	0	3,219
HACC Vehicle	691	0	0	691
Building Deposits	0	0	0	0
AROC Funds	0	0	0	0
HACC Fundraising	2,522	0	0	2,522
Recreation Steering Committee	0	0	0	0
Centenary Park	2,111	0	0	2,111
Nomination Deposits	0	0	0	0
Yellow Ribbon	247	0	0	247
	12,108	0	0	12,108

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 August 2018

Note 12: Capital Acquisitions

Assets	Account	Program	YTD Actual			Budget			
			New/Upgr	Renewal	Total YTD	Original	Current	Current	YTD
			de			Annual	Budget	YTD	Variance
			\$	\$	\$	\$		\$	\$
<i>Level of completion indicator (based on expenditure), please see table at the end of this note for further detail.</i>									
Buildings									
Shire Office	0364	Governance		0	0	20,821	20,821	3,470	(3,470)
HACC - Capex - Building Renewal	1605	Health		0	0	0	0	0	0
BUILDINGS - FIRE SHED PAD	0884	Law, Order And Public Safet	0		0	0	0	0	0
SWIM POOL CAPITAL EXPENDITURE	3444	Recreation & Culture		0	0	232,895	232,895	38,816	(38,816)
WHEATBELT HERITAGE RAIL PROJECT	7144	Economic Services		0	0	0	0	0	0
SHORT TERM ACCOMMODATION	7145	Economic Services	39,189		39,189	83,000	83,000	13,832	25,357
GROH Housing	2584	Housing	88,530		88,530	280,000	280,000	46,666	41,864
Buildings Total			127,719	0	127,719	616,716	616,716	102,784	24,935
Furniture & Office Equip.									
FURN - PHOTOCOPIER	374	Governance		0	0	0	0	0	0
FURN - OFFICE EQUIPMENT	0414	Governance		0	0	0	0	0	0
HACC - Capex - Furniture and Equipment	1624	Health		0	0	0	0	0	0
Furniture & Equipment Total			0	0	0	0	0	0	0
Plant , Equip. & Vehicles									
Admin Vehicles	394	Governance		49,016	49,016	52,000	52,000	0	49,016
HACC - VEHICLE PURCHASE	1604	Health		0	0	0	0	0	0
Plant	6284	Case Tractor		0	0	0	0	0	0
ASSET - TOOLS	6291	Minor tools		0	0	0	0	0	0
PLANT - SKID STEER	6394	Transport				170,000	170,000	0	0
PLANT - WORKS VEHICLES	6244	Transport		0	0	120,000	120,000	0	0
PLANT - FINISHING MOWER	6396	Transport		0	0	50,000	50,000	0	0
PLANT - GRADER	6254	Transport		0	0	350,000	350,000	0	0
Plant & EquipmentTotal			0	49,016	49,016	742,000	742,000	0	49,016
Infrastructure - Roads									
ROADS - ROADS TO RECOVERY	4184	Transport		171	171	574,103	574,103	95,684	(95,513)
ROADS - UNCLASSIFIED	4604	Transport		0	0	0	0	0	0
ROADS - STATE 20/20-REGIONAL ROADS	4884	Transport		39,100	39,100	776,230	776,230	129,370	(90,270)
ROADS - SIGNS	4194	Transport		0	0	0	0	0	0
Roads Total			0	39,271	39,271	1,350,333	1,350,333	225,054	(185,783)
Infrastructure - Footpaths									
FOOTPATH/CYCLEWAYS	6094	Transport		0	0	30,000	30,000	0	0
Infrastructure - Footpaths TOTAL			0	0	0	30,000	30,000	0	0
Infrastructure - Other									
Infrastructure Other - Environment	2910	Transport		0	0	0	0	0	0
Infrastructure - other	4195	Transport		0	0	0	0	0	0
Infrastructure -Other Total			0	0	0	0	0	0	0
Capital Expenditure Total			127,719	88,287	216,006	2,739,049	2,739,049	327,838	(111,832)

Level of Completion Indicators



Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.



Shire of Dowerin

Finance Committee Meeting Minutes

19 September 2018 – 3pm

Committee Members

Cr D.P. Hudson

Cr R.I Trepp

Cr. B.N. Walsh

Staff

Ms R McCall, Chief Executive Officer

Ms S Fitchat, Finance Manager

Mr G Brigg, Asset and Works Manager

Apology

NII

SHIRE OF DOWERIN

MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 19 SEPTEMBER 2018 at 3 pm

TABLE OF CONTENTS

Contents

1.	DECLARATION OF OPENING.....	3
2.	ATTENDANCE	3
3.	DISCLOSURE OF INTEREST.....	3
4.	CONFIRMATION OF MINUTES.....	3
5.	PRESENTATIONS	3
5.1	STANDING ITEM – BUSINESS ARISING FROM PREVIOUS MEETING/S	4
6.	FINANCE REPORT	6
6.1	FINANCIAL ACTIVITY STATEMENTS – JULY AND AUGUST 2018	6
6.2	ACCOUNTS FOR PAYMENT – 01 AUGUST 2018 TO 31 AUGUST 2018.....	9
6.3	2018-2019 RATES DEBTOR AMENDMENT – INSTALMENT PAYMENT ARRANGEMENTS	11
6.4	LATE ITEM - INTEREST SETTING WRITE-OFFS	16
	QUESTIONS FROM MEMBERS.....	19
8.	URGENT BUSINESS	19
9.	DATE OF NEXT MEETING.....	19
10.	CLOSURE OF MEETING.....	19

1. DECLARATION OF OPENING

The Chair, Cr R Trepp opened the meeting at 3 pm.

2. ATTENDANCE

Members

Cr R.I Trepp, Chair

Cr D.P. Hudson

Cr. B.N. Walsh

Staff

Ms R McCall, Chief Executive Officer

Ms S Fitchat, Finance Manager

Mr G Brigg, Asset and Works Manager

3. DISCLOSURE OF INTEREST

Nil.

IMPORTANT: Committee members to complete a “Disclosure of Interest” form for each item on the agenda in which they wish to disclose a financial/proximity/impartiality interest. They should give the form to the Presiding Member before the meeting commences. After the meeting, the form is to be forwarded to the Administration Office for inclusion in the Corporate Financial Disclosures Register.

4. CONFIRMATION OF MINUTES

OFFICER RECOMMENDATION – ITEM 4.1

THAT THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 15 AUGUST 2018 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

COMMITTEE RECOMMENDATION – ITEM 4.1

MOVED: CR B WALSH

SECONDED: CR D HUDSON

THAT THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 15 AUGUST 2018 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

CARRIED 3/0

5. PRESENTATIONS

Nil

5.1 STANDING ITEM – BUSINESS ARISING FROM PREVIOUS MEETING/S

Date: 19 September 2018
File Ref:
Disclosure of Interest: Nil
Author: Susan Fitchat, Finance Manager
Attachments:

Summary

This report provides an update on business arising from previous Finance Committee meetings.

Background

At the Finance Committee Meeting on the 19 September 2018, the Finance Committee followed up on:

Payments:

Perth Laundry Equipment at the Short Term Accommodation (STA):

At the meeting on the 15th August, it was recommended that the washing machines and dryers shall be replaced with one dryer and one washing coin operated machines for a quoted price of \$30 per week, \$1560 for the year for 2 machines. The maintenance of the machines shall be done by the supplier.

After further consideration of the cleaning operations being done in house; the washing machine and dryers will continue for the interim priced at \$419.46 per month.

A due diligence monitoring and analysis assessment of the financial and economical viability shall be conducted for the necessity of the industrial machines.

A final decision shall be made during the Mid Year Budget review.

Outstanding rental payments.

The balance outstanding for the tenant as advised is \$2985.

A payment has been received of \$1,215 on 06.09.18.

The balance outstanding of the arrear rent is \$1,770.

It was noted that the tenant has been paying regularly to reduce the balance and monitoring shall continue until the balance has been paid.

Sales:

House and land stock for sale.

Tenders have been invited for the purchase of the properties located at 13 Maisiey street and 42 Stacey street.

The fair value as at the end of June 2018 is \$208,233.

The anticipated proceeds will be \$150,000.

Consultation

Chief Executive Officer

Financial Implications

Nil

Risk

The item ensures that recommendations arising from Finance Committee meetings are considered and actioned and updates provided to the Committee.

Policy Implications

Nil

Statutory Implications

Nil

Strategic Implications

Strategic Community Plan - Theme 4 – Local Government Leadership

OFFICER RECOMMENDATION – ITEM 5.1

THAT THE FINANCE COMMITTEE NOTES THE PROGRESS ON ACTIONS AND RECOMMENDATIONS ARISING FROM PREVIOUS MEETING/S.

COMMITTEE RECOMMENDATION – ITEM 5.1

MOVED: CR B WALSH

SECONDED: CR D HUDSON

THAT THE FINANCE COMMITTEE NOTES THE PROGRESS ON ACTIONS AND RECOMMENDATIONS ARISING FROM PREVIOUS MEETING/S.

CARRIED 3/0

6. FINANCE REPORT

6.1 FINANCIAL ACTIVITY STATEMENTS – JULY AND AUGUST 2018

Date:	19 September 2018
Applicant:	Shire of Dowerin
File Ref:	Organisation/FinancialManagement/Reporting/Financial Statements/2018-2019 Monthly Financial Statements
Disclosure of Interest:	Nil
Author:	Susan Fitchat, Finance Manager
Senior Officer:	Rebecca McCall, Chief Executive Officer
Attachments:	1. Monthly Financial Activity Statements – July 2018 2. Monthly Financial Activity Statements – August 2018

Summary

The Statement of Financial Activity, which includes Detailed Schedules, Statement of Financial Position, Current Ratios and Investment Register for the period ending 31 July 2018 and 31 August 2018 are presented for the Finance Committee to review.

Please note, that the figures are actual at the time of reporting, and the depreciation figures shall be quantified in the October 2018 statements once the end of the financial year 2017-2018 has been audited and the asset data finalized.

Background

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

The *Local Government (Financial Management) Regulations 34 & 35* set out the form and content of the financial reports which have been prepared for the periods as above and are presented to Council for approval.

Comment

In order to fulfil statutory reporting requirements, and to provide the Council with a synopsis of the Shire's overall financial performance on a year to date basis, the following financial reports are attached.

- Statements of Financial Activity – Statutory Reports by Program and Nature or Type

The Statements of Financial Activity provide details of the Shire's operating revenues and expenditures on a year to date basis. The reports further include details of non-cash adjustments and capital revenues and expenditures, to identify the Shire's net current position; which reconciles with associated Net Current Position note (Note 3).

- Capital Acquisitions

This report provides year to date budget performance in respect of the following capital expenditure activities and their funding sources. Individual project information can be found at Note 12.

- Note 1 – Significant Accounting Policies

This note provides details of the accounting policies relating to the Shire's accounts.

- Note 2 - Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 5% or \$5,000, whichever is the greater. This note explains the reasons for any material variances identified in the Statements of Financial Activity at the end of the reporting period.

- Note 3 - Net Current Funding Position - Statutory Requirement

This note provides details of the composition of the net current asset position on a year to date basis and reconciles with the closing funding position as per the Statement of Financial Activity.

- Note 4 – Cash and Investments

This note provides Council with the details of the actual amounts in the Shire's bank accounts and/or Investment accounts as at reporting date.

- Note 5 – Budget Amendments

This note provides council with a list of all budget amendments to date.

- Note 6 – Receivables

This note provides Council with the sundry debtors outstanding as at reporting date.

- Note 7 - Cash Backed Reserves

This note provides summary details of transfers to and from reserve funds, and associated interest earnings on reserve funds, on a year to date basis.

- Note 8 – Rating Information

This note provides details of rates levied during the year.

- Note 9 – Information on Borrowings

This note shows the Shire's current debt position and lists all borrowings.

- Note 10 – Grants and Contributions received

This note is being redeveloped and will be provided as soon as possible.

- Note 11 – Trust Funds

This note shows the balance of funds held by the Shire in its Trust Fund on behalf of another person/entity.

- Note 12 – Capital Acquisitions

This note details the capital expenditure program for the year.

Consultation

Request for more information by the Committee:

It was requested by the Committee that Note 3 "Liquidity Over the Year" graph; include a cashflow projection of the estimated funding position trend for the rest of the year.

Trust Fund account:

To be reviewed.

Financial Implications

The budgeted opening funding surplus as per the Budget adopted on 21 August 2018 presents a \$1,492,612 (Rate Setting Statement).

Risk Implications

Timely preparation of the monthly financial statements within statutory guidelines is vital to good financial management. Failure to submit compliant reports within statutory time limits will lead to non-compliance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies.

Strategic Implications

Strategic Community Plan - Theme 4 – Our Leaders – Outcome 3 - Reference L5

Voting Requirements

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

Statutory Implications

Council is required to adopt monthly statements of financial activity to comply with Regulation 34(1) of the *Local Government (Financial Management) Regulations 1996*. The 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, therefore by presenting the financial statements in May, the Shire of Dowerin complies with statutory obligations.

OFFICER RECOMMENDATION – ITEM 6.1

THAT THE FINANCE COMMITTEE RECEIVES THE STATUTORY FINANCIAL ACTIVITY STATEMENT REPORTS FOR THE PERIOD ENDING 31 JULY 2018 AND 31 AUGUST 2018 PURSUANT TO REGULATION 34(4) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996.

COMMITTEE RECOMMENDATION – ITEM 6.1

THAT THE COUNCIL RECEIVES THE STATUTORY FINANCIAL ACTIVITY STATEMENT REPORTS FOR THE PERIOD ENDING 31 JULY 2018 AND 31 AUGUST 2018 PURSUANT TO REGULATION 34(4) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996.

MOVED: CR D HUDSON

SECONDED: CR B WALSH

CARRIED 3/0

6.2 ACCOUNTS FOR PAYMENT – 01 AUGUST 2018 TO 31 AUGUST 2018

Date: 19 September 2018
 Applicant: Shire of Dowerin
 File Ref: Organisation/FinancialManagement/Reporting/Financial Statements/2018-2019 Monthly Payment List
 Disclosure of Interest: Nil
 Author: Kathleen Brigg – Finance Officer
 Senior Officer: Susan Fitchat – Finance Manager
 Attachments: 1. List of accounts for August 2018
 2. Credit Card Statement for August 2018

Background

The attached schedules of cheques drawn and electronic payments that have been raised under delegated authority during the month since the last Council meeting are presented to Council to be received.

With reference to the Credit Card Statement paid by direct debit in August, the statement was presented at the August Finance Committee meeting. A copy is attached for reference. The August statement includes July transactions and a credit balance brought forward from June 2018 for a Microsoft credit. August transactions paid by direct debit in September, shall be presented at the next Finance Committee meeting.

Comment

The list as presented has been reviewed by the Finance Manager and Chief Executive Officer. The ending sequence number for July were as follows:

Cheque: 10547
 EFT: 6092

The beginning sequence EFT number for August is as follows:

Cheque: 10548
 EFT: 6093

Consultation

At the Finance Committee meeting on 19 September 2018, the Finance Committee checked the sequencing of the payments and enquired about contra amounts for the following payment:

EFT6094 Dowerin Refrigeration Community Club
 Replace Compressor on Freezer at the Community Club \$1,858.47
 Response: This is a contra and will be reimbursed by our insurers LGIS.

EFT6157 Solution4Building
 Short Term Accommodation Final 50% retention payment \$41,326
 Response: This is not a contra and is funded by the shires municipal fund.
 All grant funds have been expended and acquitted.

Statutory Implications

Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996* requires that a separate list be prepared each month for adoption by Council showing:

- Creditors paid under delegated authority from Council

Policy Implications

The Shire of Dowerin has a comprehensive suite of financial management policies. Finances have been managed in accordance with these policies. Payments have been made under delegation.

Financial Implications

Funds expended are in accordance with Council's adopted budget for the 2018-19 financial year.

Risk Implications

Council would not be contravening to the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* if this item was not presented to Council.

Strategic Implications

Strategic Community Plan - Theme 4 – Our Leaders – Outcome 3 - Reference L5

Voting Requirements

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

OFFICER RECOMMENDATION – ITEM 6.2

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 1 AUGUST 2018 TO 31 AUGUST 2018 AS PER THE ATTACHED SCHEDULE CHEQUE PAYMENTS 10548 TO 10561, AND EFT 6093 TO EFT 6161.

COMMITTEE RECOMMENDATION – ITEM 6.2

MOVED: CR D HUDSON

SECONDED: CR B WALSH

THAT THE FINANCE COMMITTEE RECOMMEND THAT COUNCIL RECEIVE THE REPORT FROM THE ACTING CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO CREDITOR PAYMENTS FROM THE MUNICIPAL FUND FOR THE PERIOD 1 AUGUST 2018 TO 31 AUGUST 2018

CARRIED 3/0

6.3 2018-2019 RATES DEBTOR AMENDMENT – INSTALMENT PAYMENT ARRANGEMENTS

Date: 15 September 2018
 File Ref: Organisation/Financial Management/Budgeting
 Disclosure of Interest: Nil
 Author: Susan Fitchat, Finance Manager
 Senior Officer: Rebecca McCall, Chief Executive Officer
 Attachments:

Summary

The budget adopted at Councils meeting on the 21 August 2018 recommended 3 instalments for the payments for the Rates and Service Charges for 2018-2019. Synergy could not accommodate this setting for the rates notices.

Background

At its Ordinary Meeting of Council dated August 21, 2018 it was resolved 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*, adopt the Municipal Fund Budget.

Between the adoption of the 2018/19 Budget and the implementation of the processing billing run the Shire of Dowerin's administration experienced the following staffing movements:

- The tenure of the Acting Chief Executive Officer expired on August 24, 2018
- The Finance Manager was on annual leave between August 20, 2018 and September 7, 2018
- The Rates Officer took personal leave due to illness between August 20, 2018 and September 21, 2018 and tendered her resignation effective September 21, 2018
- The new Chief Executive Officer commenced on August 27, 2018
- A temporary Rates Officer was engaged on August 30, 2018

Whilst undertaking the processing billing run it was identified that clarification of Council's resolution to adopt the 2018/19 Annual Budget was required to complete the billing run. The following highlighted sections of the resolution requires clarification:

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)	9.6915 CENTS IN THE DOLLAR
2.	COMMERCIAL / INDUSTRIAL (GRV)	9.6915 CENTS IN THE DOLLAR
3.	TOWN RURAL (GRV)	9.6915 CENTS IN THE DOLLAR
4.	OTHER TOWNS (GRV)	9.6915 CENTS IN THE DOLLAR
5.	RURAL FARMLAND (UV)	0.8306 CENTS IN THE DOLLAR

1.2 MINIMUM PAYMENTS

1.	RESIDENTIAL (GRV)	\$741
2.	COMMERCIAL / INDUSTRIAL (GRV)	\$741
3.	TOWN RURAL (GRV)	\$741
4.	OTHER TOWNS (GRV)	\$216
5.	RURAL FARMLAND (UV)	\$741
6.	COMMERCIAL / INDUSTRIAL (UV)	\$741
7.	TOWN RURAL (UV)	\$741
8.	MINING (UV)	\$216

PART D – OTHER STATUTORY FEES FOR 2018-19

1. 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:

- RESIDENTIAL PREMISES (INCLUDING RECYCLING)
 - 240LTR BIN PER WEEKLY COLLECTION \$331PA
 - 240LTR BIN PER WEEKLY COLLECTION – EXTRA REFUSE SERVICE \$165PA

2. IT IS A LEGISLATIVE REQUIREMENT THAT THE RATE BILLING NOTICE PERIOD BE:
- DUE DATE MUST BE A MINIMUM OF 35 DAYS FROM THE DATE OF SERVICE/ISSUE.
 - 1ST INSTALMENT DUE DATE MUST BE A MINIMUM OF 35 DAYS FROM THE DATE OF SERVICE.
 - SUBSEQUENT INSTALMENTS MUST BE AT LEAST TWO (2) MONTHS APART.

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 INDICATIVE DUE DATES FOR THE PAYMENT IN FULL BY INSTALMENTS SUBJECT TO THE ACTUAL DATE OF SERVICE/ISSUE:

OPTION 1

FULL PAYMENT DUE DATE	19 OCTOBER 2018
-----------------------	-----------------

OPTION 2

1 ST INSTALMENT DUE DATE	19 OCTOBER 2018
-------------------------------------	-----------------

2 ND HALF INSTALMENT DUE DATE	28 FEBRUARY 2019
--	------------------

OPTION 3

1 ST INSTALMENT DUE DATE	19 OCTOBER 2018
-------------------------------------	-----------------

2 ND INSTALMENT DUE DATE	31 DECEMBER 2018
-------------------------------------	------------------

3 RD INSTALMENT DUE DATE	31 MARCH 2019
-------------------------------------	---------------

Comment

FINANCE COMMITTEE MEETING MINUTES – 19 SEPTEMBER 2018

The Chief Executive Officer was mindful of the late processing of the billing run and the requirement to comply with the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*, in addition to the restricted parameters of the Shire of Dowerin's financial management system, SynergySoft.

In consultation with the Acting Chief Executive Officer and the temporary Rates Officer the following actions took place to enable the completion of the processing billing run:

1. Change of Installment Dates

The change was necessary because the financial software, SynergySoft used by the Shire of Dowerin does not cater for three installments. The software will allow for 2 installments, 4 installments or a special arrangement where the ratepayer agrees to a set amount every week, fortnight or month.

Details of the date of service and amended installments and due dates are as follows:

Details	Day	Date	# Days
Processing Billing Run	Monday/Tuesday	3 & 4/9/2018	
Date of Service	Wednesday	5/09/2018	
Discount Offered until (if applicable)		No Discount	
Due Date	Wednesday	10/10/2018	35
Penalty Interest Commences	Wednesday	10/10/2018	35
Grace Period Ends (if applicable)	No delegations		
Two Instalments			
<i>First Instalment Due Date</i>	<i>Friday</i>	<i>10/10/2018</i>	<i>35</i>
<i>Second Instalment Due Date</i>	<i>Monday</i>	<i>11/02/2019</i>	<i>159</i>
Four Instalments			
<i>First Instalment Due Date</i>	<i>Wednesday</i>	<i>10/10/2018</i>	<i>35</i>
<i>Second Instalment Due Date</i>	<i>Monday</i>	<i>10/12/2018</i>	<i>96</i>
<i>Third Instalment Due Date</i>	<i>Monday</i>	<i>11/02/2019</i>	<i>159</i>
<i>Fourth Instalment Due Date</i>	<i>Thursday</i>	<i>11/04/2019</i>	<i>218</i>

2. Clarification that all UV rate in the dollar is 0.8306. The previous item adopted only specified Rural Farmland.

The 2018/19 Budget document outlines the following rating information for the 2018/19 financial year:

Rate Code	Description	U.V. Rate %	G.R.V. Rate %	Minimum Value
00	NON-RATEABLE			
01	RURAL FARMLAND	0.8306		741.00
02	RESIDENTIAL		9.6915	741.00
04	COMMERCIAL UV	0.8306		741.00
05	COMERCIAL GRV		9.6915	741.00
06	TOWN RURAL UV	0.8306		741.00
07	TOWN RURAL GRV		9.6915	741.00
08	OTHER TOWNS GRV		9.6915	216.00

FINANCE COMMITTEE MEETING MINUTES – 19 SEPTEMBER 2018

09	TENEMENT	0.8306		216.00
99	CATCH CODE			

3. Clarification that the Minnivale Refuse Service is \$165 per annum.

The recycle service, is not currently available to the residents residing at Minnivale.

Financial Implications

The adopted 3 installments resolved a due date of March 31, 2018. The billing run made provision for 4 installments with a due date of April 11, 2018. Therefore, budgeted rate income may be received later than the original profiled.

Risk Implications

There is minimal risk as the processing billing run was undertaken within accordance to the *Local Government Act 1995* and *Local Government (Financial Management) Regulation 1996*.

Consultation

Prior to the execution of an executive decision, the CEO consulted with:

Gary Martin – Acting CEO (period June to August 2018)

Louise Sequerah – Rates Officer

IT Vision – Service Provider of Financial System, Synergy Soft

Cr DP Hudson – Shire President

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

Strategic Community Plan - Theme 4 – Our Leaders – Outcome 3 - Reference L5

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 6.3

THAT THE FINANCE COMMITTEE RECOMMEND TO COUNCIL THE FOLLOWING:

- 1. THE RATES AND SERVICE CHARGES INSTALMENT DATES ARE AMENDED TO;**

INSTALMENT	DUE DATE
Due Date	10/10/2018
Penalty Interest Commences	10/10/2018
Two Instalments	
<i>First Instalment Due Date</i>	10/10/2018
<i>Second Instalment Due Date</i>	11/02/2019
Four Instalments	
<i>First Instalment Due Date</i>	10/10/2018
<i>Second Instalment Due Date</i>	10/12/2018
<i>Third Instalment Due Date</i>	11/02/2019
<i>Fourth Instalment Due Date</i>	11/04/2019

2. **THE RATE OF ALL UV PROPERTY IS.08306 IN THE DOLLAR; AND**
3. **THAT THE MINNIVALE REFUSE SERVICE CHARGE IS \$165 PER ANNUM.**

COMMITTEE RECOMMENDATION – ITEM 6.3

MOVED: CR D HUDSON

SECONDED: CR B WALSH

THAT THE FINANCE COMMITTEE RECOMMEND THAT THE AMENDED GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGMENTS FOR 2018-2019 AND THE ABOVE CHARGES BE PRESENTED TO COUNCIL FOR APPROVAL.

CARRIED 3/0

6.4 LATE ITEM - INTEREST SETTING WRITE-OFFS

Date: 18 September 2018
 File Ref: Organisation/Rates and Valuation/2018-19 Rates Billing Process
 Disclosure of Interest: Nil
 Author: Susan Fitchat, Finance Manager
 Senior Officer: Rebecca McCall, Chief Executive Officer
 Attachments: Nil

Summary

The Rating System Health Check identified a number of issues within the rating system of the Shire of Dowerin's financial management platform, SynergySoft. The Interest Settings parameters has resulted in the incorrect interest being raised.

Background

In July 2018, IT Vision were engaged to conduct a health check on the Shire of Dowerin's rating system. A number of issues were identified, and corresponding recommendations put forward for consideration. With the recent resignation of Council's Rate Officer, a temporary officer was engaged to undertake the billing run process and address highlighted administration and system issues.

As the temporary Rates Officer is working through the system, additional concerns have been recognised. As part of the review of the rating system it is necessary to address the issues regarding interest setting parameters and the implications of incorrect interest being raised.

Comment**Issue One – No Instalment Reminder Notices Sent**

It has been identified that no instalment reminders were sent to assessments paying by instalments. Referring to the notice history there is noted that some assessments "One-Off Instalment Reminders" were produced. This seems to be sporadic and the reminders were not always printed by the correct date.

The Local Government Act 1995, Section 6.41(2)(b) outlines the requirement to send a notice at least 28 days before that instalment is due. As Council is in breach of this requirement, the Shire of Dowerin cannot raise overdue interest on these assessments. The following table outlines the instalment assessments for non-pensioners and the interest raised since last years due date, 29 September 2017 up to the current date 17 September 2018:

Assessments	Total Interest Raised
34	\$2,428.28

It is recommended that the error is adjusted, and that Council writes off these interest charges and writes to each ratepayer advising them that their assessments have been credited with these interest charges.

Issue Two – Insufficient Interest has been Raised

In SynergySoft, the following parameters had been set for overdue interest:

- Interest was not being raised in receipting if the total interest calculated was less than \$10.00

- The monthly interest calculation was not being raised if the balance of the property was less than \$100 or if the total interest calculated was less than \$1.00
- Refuse services charges were not set to attract overdue interest, despite no decision from council or delegated authority to do so.
- Emergency Services Levy was not set to attract overdue interest, despite no decision from council or delegated authority to do so.

The result of this is that insufficient interest has been raised on overdue assessments. The calculated loss of earnings for 2017/2018, based on the estimated overdue interest that should have been raised is as follows:

Assessments	Total Interest Not Raised
57	\$1,857.67

It is recommended that Council agrees to waive interest charges not raised in 2017/2018 and previous financial years that may have been impacted by these settings. It is proposed from 1st July 2018 to:

- Raise overdue interest on all overdue balances; and
- Raise overdue interest on all overdue transactions, except those bound by legislative requirements in relation to overdue interest.

Financial Implications

The financial implications will result in additional expenses for the 2018/19 financial year:

Incorrect interest charged in 2017/2018	\$2,428.28	Write-Off (expense)
Waive Insufficient interest raised on overdue assessments.	\$1,857.67	Reduced Income

Risk Implications

There is minimal risk as the adjustments will be implemented within accordance to the *Local Government Act 1995*.

Consultation

Prior to the execution of an executive decision, the CEO consulted with:

Louise Sequerah – Rates Officer

Policy Implications

Delegation 2.4

Statutory Implications

The Local Government Act 1995, Section 6.41(2)(b)

Strategic Implications

Strategic Community Plan - Theme 4 – Our Leaders – Outcome 3 - Reference L5

Voting Requirements

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

OFFICER RECOMMENDATION – ITEM 6.4

THAT THE FINANCE COMMITTEE RECOMMEND TO COUNCIL THE FOLLOWING:

- 1. COUNCIL WRITES OFF INTEREST CHARGES ACROSS 34 ASSESSMENTS TOTALING \$2,428.28;***
- 2. COUNCIL WRITES TO THE 34 IMPACTED RATEPAYERS ADVISING THEM THAT THEIR ASSESSMENTS HAVE BEEN CREDITED WITH THESE INTEREST CHARGES;***
- 3. COUNCIL WAIVES THE OVERDUE INTEREST NOT RAISED IN PRIOR YEARS IN RELATION TO OVERDUE TRANSACTIONS - 2017/2018 INTEREST \$1,857.67 ON 57 ASSESSMENTS; AND***
- 4. FROM 1ST JULY 2018, COUNCIL RAISES THE OVERDUE INTEREST ON ALL OVERDUE BALANCES AND RAISES OVERDUE INTEREST TO ALL OVERDUE TRANSACTIONS, EXCEPT THOSE BOUND BY LEGISLATION REQUIREMENTS.***

COMMITTEE RECOMMENDATION – ITEM 6.4

MOVED: CR R TREPP

SECONDED: CR B WALSH

THAT THE FINANCE COMMITTEE RECOMMEND TO COUNCIL THE FOLLOWING:

- 1. COUNCIL WRITES OFF INTEREST CHARGES ACROSS 34 ASSESSMENTS TOTALING \$2,428.28;***
- 2. COUNCIL WRITES TO THE 34 IMPACTED RATEPAYERS ADVISING THEM THAT THEIR ASSESSMENTS HAVE BEEN CREDITED WITH THESE INTEREST CHARGES;***
- 3. COUNCIL WAIVES THE OVERDUE INTEREST NOT RAISED IN PRIOR YEARS IN RELATION TO OVERDUE TRANSACTIONS - 2017/2018 INTEREST \$1,857.67 ON 57 ASSESSMENTS; AND***
- 4. FROM 1ST JULY 2018, COUNCIL RAISES THE OVERDUE INTEREST ON ALL OVERDUE BALANCES AND RAISES OVERDUE INTEREST TO ALL OVERDUE TRANSACTIONS, EXCEPT THOSE BOUND BY LEGISLATION REQUIREMENTS.***

CARRIED 3/0

7. QUESTIONS FROM MEMBERS

Nil

8. URGENT BUSINESS

Nil

9. DATE OF NEXT MEETING

Date: 15th October 2018

10. CLOSURE OF MEETING

The presiding member closed the meeting at 4.pm.