



MINUTES

ORDINARY COUNCIL MEETING

27 NOVEMBER 2018

3.00PM

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1. OPENING, OBITUARIES, VISITOR

1.1 OPENING

President Hudson opened the meeting at 3.02pm.

1.2 OBITUARIES

Mavis Eaton (nee Jones)

2. RECORD OF ATTENDANCE/APOLOGIES

2.1 RECORD OF ATTENDANCE

Cr D.P. Hudson	President
Cr R.I. Trepp	
Cr B.A. Ward	
Cr B.N. Walsh	
Cr J.C. Chatfield	
Cr L.H. Holberton	
R.L. McCall	Chief Executive Officer
S.G. Fitchat	Finance Manager
G.C. Brigg	Assets & Works Manager
E.L. Richards	Council Liaison/Minutes

2.2 LEAVE OF ABSENCE

Cr A.J. Metcalf	Deputy President
Cr L.G. Hagboom	

2.3 APOLOGIES

2.4 GUESTS

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4. DECLARATION OF ELECTED MEMBERS

5. PUBLIC QUESTION TIME

6. APPLICATIONS FOR LEAVE OF ABSENCE

7. CONFIRMATION OF MINUTES

COUNCIL DECISION – 7.1

Moved: Cr BN Walsh

Seconded: Cr JC Chatfield

Carried: 6/0

THAT THE MINUTES OF THE ORDINARY MEETING OF THE DOWERIN SHIRE COUNCIL HELD ON 23 OCTOBER 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

Cr Chatfield, Cr Ward & Cr Hudson attended the WALGA Infrastructure Asset Management Workshop in Cunderdin. Was a great workshop and would recommend to any Councillors to attend.

10. REPORTS OF COMMITTEE AND OFFICERS

10.1 OPERATIONS

10.1.1 DOWERIN MEMORIAL SWIMMING POOL – TIMES OF OPENING

Date: 19 November 2018
 File Ref: Community/Community Development/Community Services
 Disclosure of Interest: Nil
 Author: Rebecca McCall, Chief Executive Officer
 Attachments: 1. Infant Swimming Program

Summary

For Council to approve additional opening hours of the Dowerin Memorial Swimming Pool.

Background

The Shire of Dowerin has a contract with Contract Aquatic Services for the provision of Management and Operation of the Shire of Dowerin Memorial Swimming Pool.

The contract specifies under clause 5 the times of opening from 11am to 6pm daily, except Tuesday and specified public holidays when the pool is closed. Clause 5.2 stipulates a charge rate of \$50.00 per hour for additional opening hours.

A community poll was conducted in early 2018 to ascertain the preferred times of opening. The preference was 12noon to 7pm. Contract Aquatic Services can accommodate this preference. The new opening times will be advertised to inform the community.

Ms Rebecca Windsor is a local provider of personal trainer and fitness instruction. Recently, Ms Windsor has completed swim instruction accreditation enabling the provision of infant swimming lessons. Currently the closest service for infant swimming is Merredin or Mundaring. The community across the region has responded positively resulting in good registration numbers. Lessons are programmed over 2 blocks and will be held on Friday and Sunday commencing on December 2, 2018.

Ms Windsor has requested consideration for the pool to be opened early on these days to reduce the risk of infant sunburn and other heat related illness. The lesson dates are as follows:

Block 1	Block 2
Sunday 2 December 2018	Sunday 10 February 2019
Friday 7 December 2018	Friday 15 February 2019
Sunday 9 December 2018	Sunday 17 February 2019
Friday 14 December 2018	Friday 22 February 2019
	Sunday 24 th February 2019
	Friday 1 March 2019

The letter addressed to the Shire of Dowerin is attached for Council's perusal.

Financial Implications

The additional cost to open the pool early to accommodate infant swimming lessons can be absorbed through the existing budgeted allocation under COA 3412.

Additional Hours	Days	Number of Days	Charge Rate	Total Cost
12 noon Opening	Friday	10	\$50.00	\$1,000
Additional 2 Hours	Sunday			

Risk Implications

The provision of infant swimming lessons will still proceed regardless of Council’s decision.

Consultation

Rebecca Windsor, Austswim Instructor

Mat Mildwaters, Contact Aquatic Services

Policy Implications

Nil

Statutory Implications

Local Government Act 1995, Section 3.18.

Strategic Implications

Strategic Community Plan – Theme 1 – Our Lifestyle – Outcome 5

Voting Requirements

Absolute majority required.

OFFICER RECOMMENDATION – 10.1.1

THAT COUNCIL, BY ABSOLUTE MAJORITY, PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO OPEN THE DOWERIN MEMORIAL SWIMMING POOL AT 10AM TO ACCOMMODATE INFANT SWIMMING LESSONS FOR THE FOLLOWING DATES:

2018	2019
Sunday 2 December 2018	Sunday 10 February 2019
Friday 7 December 2018	Friday 15 February 2019
Sunday 9 December 2018	Sunday 17 February 2019
Friday 14 December 2018	Friday 22 February 2019
	Sunday 24 February 2019
	Friday 1 March 2019

COUNCIL DECISION – 10.1.1

Moved: Cr BA Ward

Seconded: Cr JC Chatfield

Carried: 6/0

THAT COUNCIL, BY ABSOLUTE MAJORITY, PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO OPEN THE DOWERIN MEMORIAL SWIMMING POOL AT 10AM TO ACCOMMODATE INFANT SWIMMING LESSONS FOR THE FOLLOWING DATES:

2018	2019
Sunday 2 December 2018	Sunday 10 February 2019
Friday 7 December 2018	Friday 15 February 2019
Sunday 9 December 2018	Sunday 17 February 2019
Friday 14 December 2018	Friday 22 February 2019
	Sunday 24 February 2019
	Friday 1 March 2019

Adam Metcalf arrived at 3.11pm as an observer.

10.1.2 DOWERIN AMATEUR SWIMMING CLUB

Date: 19 November 2018
 File Ref: Community/Community Development/Community Group Liaison/
 Disclosure of Interest: Nil
 Author: Rebecca McCall, Chief Executive Officer
 Attachments: 2. Swimming Club – Letter of Support to the Shire of Dowerin

Summary

For Council to consider financially subsidising the Dowerin Amateur Swimming Club for the 2018/19 swimming season.

Background

During the last twelve months, the Dowerin Amateur Swimming Club has worked diligently to ensure that the Club meets the criteria to be eligible for Swimming WA affiliation.

It was planned to commence the swim season on November 1 to allow the children adequate time to build up the required fitness and endurance for competitive time trials. There is a growing commitment from parents to support their children and providing them opportunities to attend regional and metropolitan timed swim meets.

Due to the scheduled refurbishing works at the Dowerin Memorial Swimming Pool, the Dowerin Amateur Swimming Club has been impacted.

The Committee is concerned that membership may be impacted due to a shortened season and swimmers will not be able to reach endurance and time trial targets.

Postponing the budgeted works was unsatisfactory and would be costly to Council.

The issue was discussed at the Council Workshop dated October 23, 2018 to consider the proposal to assist alleviate some of the implications of a shortened season.

Comment

The Shire of Dowerin presented options to support the Club for consideration at the Club’s annual general meeting held in October 2018. In response, the Club requested in writing once-off support to assist pay for the Club’s affiliation and membership fees due to the shortened season of the pool facility.

The Club has made the decision to delay the commencement of the season until February 2019 when school recommences.

Dowerin Amateur Swimming Club Fees 2018/19	
Club Affiliation Fees	\$495
Individual Membership (3 Meet Pass) to Swimming WA	\$1,960
TOTAL	\$2,455

Financial Implications

There are been no budget allowance for this retrospective payment and it will need to be approved by an absolute majority. The financial implications will result in unbudgeted expenditure of \$2,455

and will need to be included in the budget review.

Risk Implications

Due to the shortened swimming season, the Dowerin Amateur Swimming Club are not in the position to request full membership from its members. The loss of income will result in the inability to meet the compulsory affiliation and membership costs imposed by Swimming WA. Without affiliation and membership, the Club cannot access insurances and other associated benefits.

Consultation

Dowerin Swimming Club

Electors Members – Council Workshop, 23 October 2018

Policy Implications

Nil

Statutory Implications

Local Government Act 1995, Section 3.18.

Strategic Implications

Strategic Community Plan – Theme 1 – Our Lifestyle – Outcome 5

Voting Requirements

Absolute majority required.

OFFICER RECOMMENDATION – 10.1.2

THAT COUNCIL, BY ABSOLUTE MAJORITY, PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO CONTRIBUTE \$2,455 TO SUPPORT THE DOWERIN AMATEUR SWIMMING CLUB FOR THE 2018/19 SWIMMING SEASON.

COUNCIL DECISION – 10.1.2

Moved: Cr JC Chatfield

Seconded: Cr RI Trepp

Carried: 6/0

THAT COUNCIL, BY ABSOLUTE MAJORITY, PURSUANT TO SECTION 3.18 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO CONTRIBUTE \$1250 TO SUPPORT THE DOWERIN AMATEUR SWIMMING CLUB FOR THE 2018/19 SWIMMING SEASON.

Variation to co-support the cost.

10.1.3 RESTRICTED ACCESS VEHICLE (RAV) 4

Date: 20 November 2018
File Ref: Technical/Roads
Disclosure of Interest: Nil
Author: Glen Brigg, Works and Asset Manager
Attachments: Nil

Summary

For Council to consider a request to amend the Restricted Access Vehicle (RAV) rating for Dowerin Meckering Road and Jones Street.

Background

An application was submitted to Main Roads Western Australia (MRWA) requesting to inspect Dowerin Meckering Road and Jones Street for a route determination category RAV 6-7. The overall length of the road being inspected extends beyond the Shire of Dowerin's boundary to the intersection of Quelagetting intersection in the Shire of Cunderdin.

The Dowerin Meckering Road transitions into Jones Street (northern end) 400m before the intersection of Goldfields Road. There is approximately 25.64 from the Dowerin/Cunderdin boundary to the Goldfields Road intersection, being inspected by MRWA Heavy Haulage Operations (HVO).

Dowerin Meckering Road and Jones Street were inspected by HVO in September 2018 for a route determination. Dowerin Meckering Road is currently included in the RAV Route Network as category RAV 5 without conditions. Jones Street is included as RAV 5 with conditions.

Comment

Main Roads Heavy Vehicle Services (HVS) has recently completed a review of the Standard Restricted Access Vehicle (RAV) Route Assessment Guidelines and the Guidelines for Approving RAV Access, with the revised versions now available. Changes are outlined and some of the significant changes include;

- removed turning template reference list and included schematics of specific combinations used for swept path analysis;
- approach Sight Distance 2.8.4 and Entering Sight Distances 2.8.5 reference Appendix D – Required Sight Distances;
- all references to obtaining railway level crossing warning times have been removed;
- additional figures in section 2.9.3 showing stacking distance requirements;
- amendment to section 2.9.4 to now include S3 formula of the Australian Standards AS1742.7-2016 – Manual of Uniform Traffic Control Devices – part 7: Railway Crossings, for assessment of railway crossings with GIVEWAY or STOP signs;
- additional figure in section 2.10 showing minimum clearance between road pavement and parking bay;
- all sections relating to 'suitable signage' have been removed; and
- Removed RAV Acceleration Lane section.

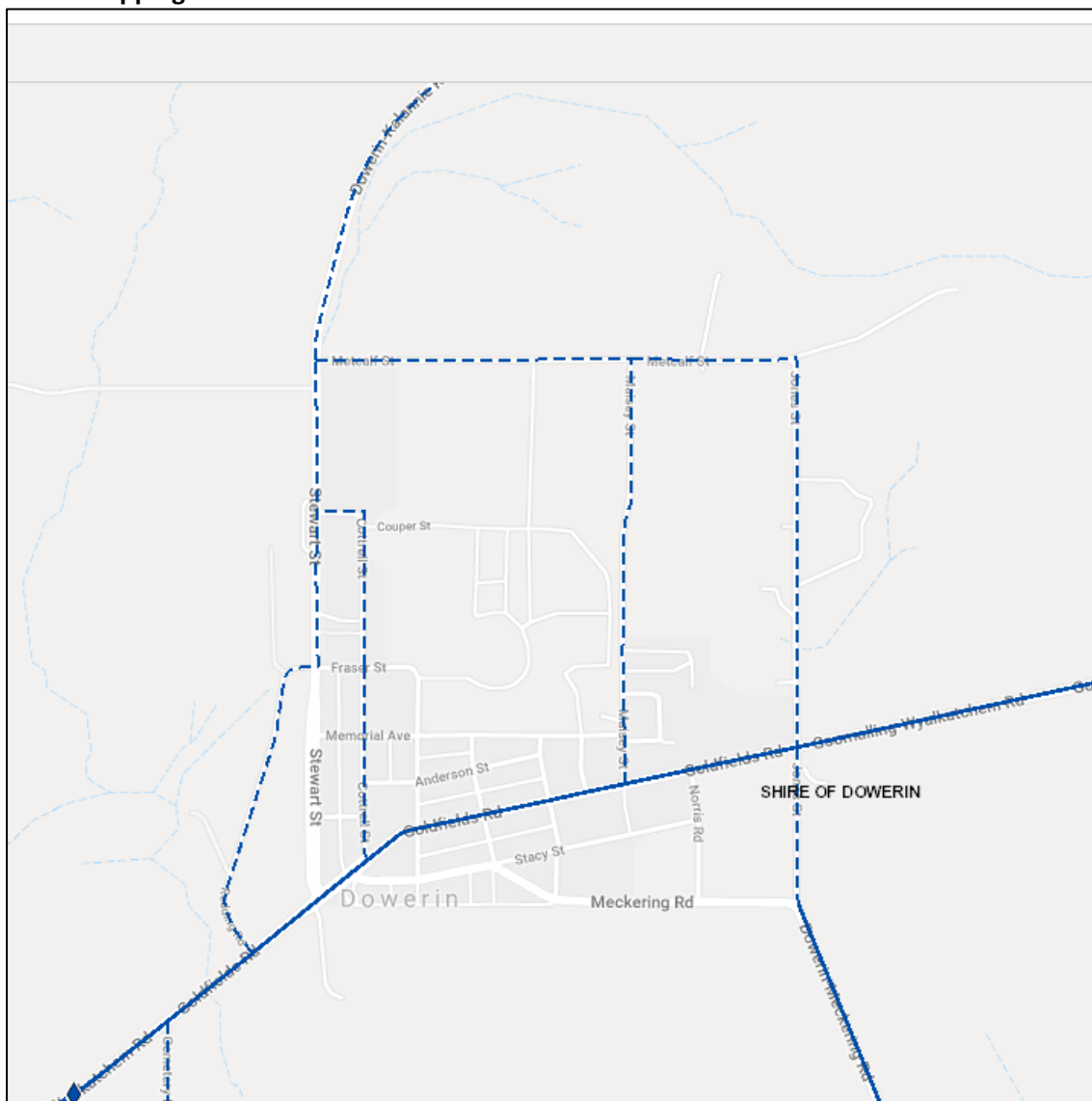
If Dowerin Meckering Road and Jones Street is inspected and approved by HVO for RAV 6-7 it will

have no connectivity with any other category RAV 6-7 roads.

Most significant changes from category RAV 5 to RAV 6-7 is the overall length of truck and trailer combinations. RAV 5 route allows heavy vehicle combinations up to 27.5m. RAV 6-7 route allows combinations from 27.5m to 36.5m.

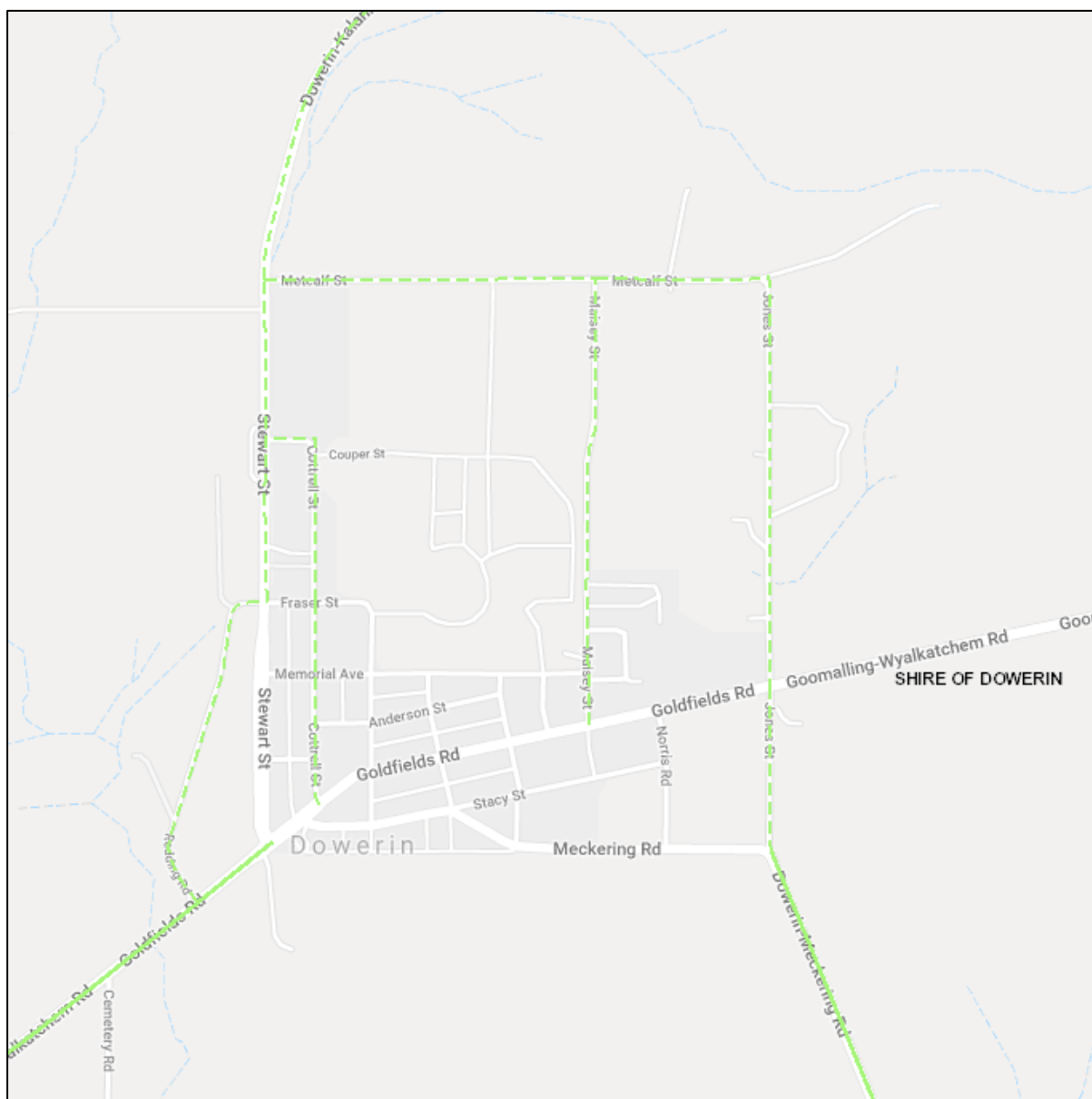
Contact was made with the Manager of Works at the Shire of Cunderdin to ensure RAV route connectivity when entering a neighboring shire using the same road. The Manager of Works at Cunderdin was unaware that the route had no connectivity with other RAV 6-7 Routes in the Shire of Dowerin.

RAV 4 Mapping



The section of Goldfields Road at the intersection of Jones Street is RAV 4 which prevents RAV 5 trucks from turning onto Goldfields Road.

RAV 5 Mapping



Currently there is full connectivity for RAV 5 vehicles movements via Dowerin Meckering Road, Jones Street, Metcalf Road, Stewart Street, Redding Road onto Goldfields Road.

Rifle Range Road is only rated to Category RAV 4 turning off the Goldfields Road into CBH.

Financial Implications

There are no immediate financial implications, however a change in RAV Network Rating for all or part of the road has the potential to reduce the life of the road and increase the maintenance requirements of the road.

Risk Implications

Any amendment to RAV Network Ratings can potentially reduce the life of the road and increase the maintenance requirements of the road, therefore impacting on the Shire of Dowerin’s Asset Management Plan and Long Term Financial Plan.

Consultation

MRWA Heavy Vehicle Operations
Chief Executive Officer
Manager of Works, Shire of Cunderdin

Policy Implications

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 the 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 is willing to meet the costs associated for the Shire to carry out any road upgrades or vegetation pruning necessary to qualify the road for the RAV network level requested.

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.

The CEO may grant agreement to Main Roads for all RAVs up to RAV 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.

Statutory Implications

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.

Strategic Implications

Strategic Community Plan – Theme 5 – Outcome 3 – Reference L5

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.3

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO THE ROAD TRAFFIC ACT 1994, THE LOCAL GOVERNMENT ACT 1995 AND THE LAND ADMINISTRATION ACT 1997 RESOLVES TO ADVISE MAIN ROADS WESTERN AUSTRALIA HEAVY VEHICLES OPERATIONS, THAT COUNCIL REJECTS THE APPLICATION TO INSPECT THE DOWERIN MECKERING ROAD AND JONES STREET ON THE GROUNDS THERE IS NO FURTHER CATEGORY RAV 6-7 CONNECTIVITY BEYOND THE INTERSECTION OF JONES AND METCALF STREETS AND NO RAV 6-7 ACCESS ONTO GOLDFIELD ROAD.

COUNCIL DECISION – 10.1.3

Moved: Cr BA Ward

Seconded: Cr LH Holberton

Carried: 6/0

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO THE ROAD TRAFFIC ACT 1994, THE LOCAL GOVERNMENT ACT 1995 AND THE LAND ADMINISTRATION ACT 1997 RESOLVES TO ADVISE MAIN ROADS WESTERN AUSTRALIA HEAVY VEHICLES OPERATIONS, THAT COUNCIL REJECTS THE APPLICATION TO INSPECT THE DOWERIN MECKERING ROAD AND JONES STREET ON THE GROUNDS THERE IS NO FURTHER CATEGORY RAV 6-7 CONNECTIVITY BEYOND THE INTERSECTION OF JONES AND METCALF STREETS AND NO RAV 6-7 ACCESS ONTO GOLDFIELD ROAD.

10.1.4 DEVELOPMENT APPLICATION

Date: 20 November 2018
Applicant: Polaris Central
Location: Portion of Lot 50 On Diagram 96095, Dowerin
File Ref: Compliance/Development & Building/ Development Applications
Disclosure of Interest: Nil
Author: Linton Thomas, Building Contractor
Senior Officer: Rebecca McCall, Chief Executive Officer
Attachment: 3. Site Plan

Summary

To oversee the proposed development application for compliance to the Shire of Dowerin's Town Planning Scheme.

Background

An application has been received for development approval for an obstacle circuit for quad bikes or Utility Task Vehicles (UTV's).

Comment

Lot 50 Metcalf Street, Dowerin is zoned Special Use under the Shire of Dowerin's Local Town Planning Scheme No.2. There is not a specified classification with the Scheme, therefore the proposed obstacle circuit requires development approval from Council.

The land is owned by Dowerin Events Management.

The applicant is proposing to develop an obstacle circuit for quad bikes and utility task vehicles. It is planned to run 6 to 8 events between March and October, on Sundays and occasional Saturday, between 10.00am and 4.00pm.

Is it recommended that the applicant submits a Noise Management and Dust Suppression Plan prior to approval.

Financial Implications

Development application fees of \$147.

Risk Implications

Nil

Consultation

Polaris Central

Council Workshop Presentation – September 2018

Policy Implications

Nil

Statutory Implications

Shire of Dowerin's Local Planning Scheme No. 2

Strategic Implications

Strategic Community Plan – Theme 1 – Our Lifestyle – Outcome 5

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.4

THAT COUNCIL, BY SIMPLE MAJORITY, GRANTS DEVELOPMENT APPROVAL FOR THE PROPOSED QUAD BIKE AND UTILITY TASK VEHICLE OBSTACLE CIRCUIT ON A PORTION OF LOT 50 ON DEPOSITED PLAN 96095 METCALF STREET DOWERIN, OWNED BY DOWERIN EVENTS MANAGEMENT SUBJECT TO:

- 1. COUNCIL RECEIVING A LETTER OF APPROVAL FROM DOWERIN EVENTS MANAGEMENT;**
- 2. THE APPROVAL OF A NOISE AND SUPPRESSION PLAN;**
- 3. THE NUMBER OF EVENTS DO NOT EXCEED TEN ON A SATURDAY OR SUNDAY BETWEEN 10.00AM AND 4.00PM FROM THE MONTHS OF MARCH THROUGH TO OCTOBER; AND**
- 4. THE ANNUAL REVIEW OF THE OBSTACLE CURCUIT AND COMPLIANCE OF IMPOSED CONDITIONS.**

COUNCIL DECISION – 10.1.4

Moved: Cr BN Walsh

Seconded: Cr LH Holberton

Carried: 6/0

THAT COUNCIL, BY SIMPLE MAJORITY, GRANTS DEVELOPMENT APPROVAL FOR THE PROPOSED QUAD BIKE AND UTILITY TASK VEHICLE OBSTACLE CIRCUIT ON A PORTION OF LOT 50 ON DEPOSITED PLAN 96095 METCALF STREET DOWERIN, OWNED BY DOWERIN EVENTS MANAGEMENT SUBJECT TO:

- 1. COUNCIL RECEIVING A LETTER OF APPROVAL FROM DOWERIN EVENTS MANAGEMENT;**
- 2. THE APPROVAL OF A NOISE AND SUPPRESSION PLAN;**
- 3. THE NUMBER OF EVENTS DO NOT EXCEED TEN ON A SATURDAY OR SUNDAY BETWEEN 10.00AM AND 4.00PM FROM THE MONTHS OF MARCH THROUGH TO OCTOBER; AND**
- 4. THE ANNUAL REVIEW OF THE OBSTACLE CURCUIT AND COMPLIANCE OF IMPOSED CONDITIONS.**

10.1.5 DISPOSAL OF LAND – LOT 13 MAISEY STREET DOWERIN

Date: 19 November 2018
File Ref: Organisation/Technical/Asset Acquisition and Disposal
Disclosure of Interest: Nil
Author: Rebecca McCall, Chief Executive Officer
Attachments: 4. Confidential Attachment – Valuation Addendum

Summary

For Council to determine the method by which it wishes to dispose of property and determine the minimum sale value.

Background

The Shire of Dowerin owns and maintains a comprehensive portfolio of residential housing and there is no longer a need for Council to retain the current level of inventory. Council identified the necessity to dispose of Council owned property during the 2018/19 budget deliberations and allocated \$150,000 for the disposal of assets.

Comment

On the 18th October 2018 the Shire of Dowerin provided public notice advertising the proposal to sell by public tender the following properties:

- 13 Maisey Street, Dowerin (Lot 13 Plan D03566)
- 43 Stacy Street, Dowerin (Lot 187 Plan P148933)

At the close of the tender period on Friday, 2nd November 2018 there were no tenders received for 13 Maisey Street, Dowerin. The next step is to deliberate other options to dispose of the property.

Pursuant to Section 3.58(4)(c) of the *Local Government Act 1995*, if Council were to sell by private treaty, a market value is to be obtained which will be no older than six months at the date of the proposed disposition.

The addendum to the Land and Building Valuation Report dated 30 June 2018 prepared by AssetVal Pty Ltd determined the market value and is attached as a confidential attachment.

Financial Implications

The 2018/19 budget includes an income allocation of \$150,000 for the disposal of land assets. The financial implications will result in the potential sale proceeds no less than Council's agreed minimum sale value.

Risk Implications

Should Council decide not to dispose of the properties, the Shire of Dowerin would be responsible for the ongoing costs associated with the land and buildings. Both properties need extensive and costly works.

Consultation

AssetVal Pty Ltd

Policy Implications

Nil

Statutory Implications

Section 5.43(D) of the *Local Government Act 1995* is applicable.

Section 3.58 of the *Local Government Act 1995* is applicable and states:

“3.58. Disposing of property

- (1) *In this section –
dispose includes sell, lease, or otherwise dispose of, whether absolutely or not;
property includes the whole or any part of the interest of a local government in property but does not include money.*
- (2) *Except as stated in this section, a local government can only dispose of property to –
(a) the highest bidder at public auction; or
(b) the person who at public tender called by the local government makes what is, in the opinion of the local government, the most acceptable tender, whether or not it is the highest tender.*
- (3) *A local government can dispose of property other than under subsection (2) if, before agreeing to dispose of the property –
(a) it gives local public notice of the proposed disposition –
(i) describing the property concerned; and
(ii) giving details of the proposed disposition; and
(iii) inviting submissions to be made to the local government before a date to be specified in the notice, being a date not less than 2 weeks after the notice is first given; and
(b) it considers any submissions made to it before the date specified in the notice and, if its decision is made by the council or a committee, the decision and the reasons for it are recorded in the minutes of the meeting at which the decision was made.*
- (4) *The details of a proposed disposition that are required by subsection (3)(a)(ii) include –
(a) the names of all other parties concerned; and
(b) the consideration to be received by the local government for the disposition; and
(c) the market value of the disposition –
(i) as ascertained by a valuation carried out not more than 6 months before the proposed disposition; or
(ii) as declared by a resolution of the local government on the basis of a valuation carried out more than 6 months before the proposed disposition that the local government believes to be a true indication of the value at the time of the proposed disposition.*
- (5) *This section does not apply to –
(a) a disposition of an interest in land under the Land Administration Act 1997 section 189 or 190; or
(b) a disposition of property in the course of carrying on a trading undertaking as defined in section 3.59; or
(c) anything that the local government provides to a particular person, for a fee or otherwise, in the performance of a function that it has under any written law; or
(d) any other disposition that is excluded by regulations from the application of this section.”*

Strategic Implications

Strategic Community Plan – Theme 5 – Our Leaders – Outcome 3 – Reference L5

Voting Requirements

Absolute majority required.

OFFICER RECOMMENDATION – 10.1.5

THAT COUNCIL, BY ABSOLUTE MAJORITY, PURSUANT TO 3.58(4)(C) AND SECTION 5.43(D) OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES;

- 1. TO SELL LOT 13 MAISEY STREET, DOWERIN (PLAN D036566) BY PRIVATE TREATY;**
- 2. TO DELEGATE AUTHORITY TO THE CHIEF EXECUTIVE OFFICER TO SIGN THE OFFER OF ACCEPTANCE FORM FOR AN AMOUNT NO LESS THAN \$70,000 (LESS COSTS);**
- 3. THAT UPON THE OFFER AND ACCEPTANCE FORM BEING SIGNED BY ALL RELEVANT PARTIES, PUBLIC NOTICE BE GIVEN OF COUNCIL'S INTENT TO SELL THE ABOVE PROPERTY BY PRIVATE TREATY AND INVITING PUBLIC SUBMISSIONS; AND**
- 4. THAT ALL PROSPECTIVE PURCHASERS BE ADVISED OF THE LEGISLATIVE REQUIREMENTS INVOLVED IN THE SALE PROCESS.**

COUNCIL DECISION – 10.1.5

Moved: Cr BN Walsh

Seconded: Cr RI Trepp

Carried: 6/0

THAT COUNCIL, BY ABSOLUTE MAJORITY, PURSUANT TO 3.58(4)(C) AND SECTION 5.43(D) OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES;

- 1. TO SELL LOT 13 MAISEY STREET, DOWERIN (PLAN D036566) BY PRIVATE TREATY;**
- 2. TO DELEGATE AUTHORITY TO THE CHIEF EXECUTIVE OFFICER TO SIGN THE OFFER OF ACCEPTANCE FORM FOR LOT 13 MAISEY STREET, DOWERIN (PLAN D036566) FOR AN AMOUNT NO LESS THAN \$70,000 (LESS COSTS);**
- 3. THAT UPON THE OFFER AND ACCEPTANCE FORM FOR LOT 13 MAISEY STREET, DOWERIN (PLAN D036566) BEING SIGNED BY ALL RELEVANT PARTIES, PUBLIC NOTICE BE GIVEN OF COUNCIL'S INTENT TO SELL THE ABOVE PROPERTY BY PRIVATE TREATY AND INVITING PUBLIC SUBMISSIONS; AND**
- 4. THAT ALL PROSPECTIVE PURCHASERS OF LOT 13 MAISEY STREET, DOWERIN (PLAN D036566) BE ADVISED OF THE LEGISLATIVE REQUIREMENTS INVOLVED IN THE SALE PROCESS.**

Variation to include the address in points 2, 3 & 4.

10.1.6 DRAFT STREET TREE POLICY

Date:	19 November 2018
File Ref:	Organisation/Governance/Council Policies
Disclosure of Interest:	Nil
Author:	Glen Brigg, Works and Asset Manager
Attachments:	5. Street Tree Policy 6. Suggested Street Tree Species List

Summary

A draft street tree policy is attached for Council consideration.

Background

The Shire has recently received enquiries from residents requesting street trees be planted on the verges on their respective properties; there is currently no policy regarding street trees and Shire gardens which can lead to ad-hoc decisions, a lack of transparency and Council direction in responding to such requests.

As per the below resolution from the Ordinary Meeting of Council 22 May 2018.

COUNCIL DECISION – 10.1.1

Moved: Cr AJ Metcalf

Seconded: Cr LH Holberton

Carried: 8/0

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO S. 2.7 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO DEFER CONSIDERATION OF THIS ITEM UNTIL A FUTURE MEETING PENDING A REVIEW OF THE SUGGESTED STREET TREE SPECIES LIST.

The reason for variation is to allow for a review of the suggested tree list.

Comment

There is currently no formal process or policy guiding council in consideration of resident requests for verge trees. Without a Policy in place, staff have no guidance on management of these requests.

This policy aims to provide guidance for the provision, management and maintenance of street trees. This policy will guide Council on the decision-making process should a formal request from a resident and/or ratepayer be made for a tree to be planted on residential verges. It would ensure Council support for such requests and a transparent open process is available to all residents.

Financial Implications

Cost of purchasing trees, installation and ongoing maintenance which is estimated at approx. \$100 per application (5 litre pot size) for stock plus staff time. Based on an average of 10 applications per annum the cost could be in the vicinity of \$1,000 per annum to provide trees; noting this excludes the cost of watering and maintenance until the tree is established.

Risk Implications

Without a policy the Shire will be without a structure or process for residents requesting or planting trees on the verge of their properties and may also expose the Shire to costs associated with maintenance of unwanted or inappropriate trees.

Consultation

Consultation has been conducted with the Streetscape Committee and the Shire Parks & Gardens Team.

Policy Implications

Should Council adopt this policy it will form part of the Council Policy Manual and guide future decision of staff.

Statutory Implications

The *Local Government Act 1995*, Section 2.7 stipulates that the role of Council includes determination of the Local Government's policies.

Strategic Implications

Strategic Community Plan – Theme 5 – Our Leaders – Outcome 3 – Reference L5

Voting Requirements

Simple majority required.

OFFICER RECOMMENDATION – 10.1.6

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 2.7 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO ADOPT THE STREET TREE POLICY AND THE SUGGESTED STREET TREE SPECIES LIST.

COUNCIL DECISION – 10.1.6

Moved: Cr RI Trepp

Seconded: Cr BA Ward

Carried: 6/0

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 2.7 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO ADOPT THE STREET TREE POLICY AND THE SUGGESTED STREET TREE SPECIES LIST.

10.2 FINANCE REPORT

10.2.1 FINANCIAL ACTIVITY STATEMENTS – OCTOBER 2018

Date:	15 November 2018
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:	7. Monthly Financial Activity Statements – October 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 October 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 November 2018 statements once the end of the financial year 2017-2018 has been finalized with the auditors and the asset rollover data finalised. There has been a delay in the asset finalisation due to the revaluation of assets and adjustments.

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

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

At the Finance Committee meeting on 19 November 2018, the following was considered in relation to the financial statements.

1. Note 2: Explanation of Material variances
Variances are mainly due to depreciation costs and other expenditure prepaid during the year, for example insurance and IT Vision licenses.
2. Note 3: Net Current Funding Position:
Net current funding position is \$2,288,878. Current ratio is 5.29.
3. Information Summary:
Graphs disclosing operating Income, and expenditure tracking in relation to Budget vs Actual shall include an additional graph on capital expenditure and capital income.
A forecast of the tracking in relation to the Net Current Funding Position shall be

incorporated in the graph on Note 3.

4. Note 9: Information on Borrowings:

The Debenture Loan -100 for \$280,000 has been drawn down in October 2018.

5. Note 11: Trust Funds

The review and closure of obsolete trust funds accounts shall be assessed within the requirements of the Local Government (Financial Management) Regulations 1996 and the *Local Government Act 1995*. It is anticipated that this shall be completed by February 2019

6. Note 12: Capital Assets

The finishing mower purchase price of \$38,500 is less than the budgeted price of \$50,000.

7. Note 10: Grants and Contributions

A column to be inserted to present the YTD Budget compared to the YTD Actual.

Currently it is the whole annual budget compared to YTD Actual.

Financial Implications

The budgeted opening funding surplus as per the Budget adopted on 21 August 2018 presents \$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 November, the Shire of Dowerin complies with statutory obligations.

OFFICER AND COMMITTEE RECOMMENDATION – 10.2.1

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

COUNCIL DECISION – 10.2.1

Moved: Cr BN Walsh

Seconded: Cr BA Ward

Carried: 6/0

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

10.2.2 ACCOUNTS FOR PAYMENT – 1 TO 31 OCTOBER 2018

Date: 15 November 2018
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 October 2018
9. Credit Card Statement for October 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.

Comment

The list as presented has been reviewed by the Finance Manager and Chief Executive Officer.

The ending sequence number for September were as follows:

Cheque: 10572

EFT: 6221

The beginning sequence number for October were as follows:

Cheque: 10573

EFT: 6222

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

Consultation

At the Finance Committee meeting on 19th November 2018, the Finance Committee checked the sequencing of the payments and enquired about the following payments and contras:

EFT6255 Dodson Design Cabinets

Short Term Accommodation/Short Stay Accommodation

Remove and replace damaged Kitchen at STA.

\$4086.50.

Response: This payment is for damages incurred by the members of the football club. An incident report and insurance claim will be completed to be submitted to LGIS for reimbursement of the damages incurred. Once the claim is approved, the football club shall be required to pay the excess and a fine.

Direct Debit Western Australian Treasury Corporation.

Loan 99 Interest payment – Short Term Accommodation \$26,585.23

Response: This payment is the principal and interest payment and occurs biannually.

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.

Voting Requirements

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

Strategic Implications

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

OFFICER AND COMMITTEE RECOMMENDATION – 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 10573 TO 10581 AND EFT6222 TO EFT6290 FROM THE MUNICIPAL FUND FOR THE PERIOD 1 TO 31 OCTOBER 2018.

COUNCIL DECISION – 10.2.2

Moved: Cr RI Trepp

Seconded: Cr BN Walsh

Carried: 6/0

THAT THE COUNCIL RECEIVE THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO CREDITOR PAYMENTS CHEQUE NUMBERS 10573 TO 10581 AND EFT6222 TO EFT6290 FROM THE MUNICIPAL FUND FOR THE PERIOD 1 TO 31 OCTOBER 2018.

10.2.3 2017-2018 WHEATBELT HERITAGE RAIL-MINNIVALE RAIL PRECINCT
DEVALUATION

Date: 15 November 2018
File Ref: Organisation/Financial Management/Annual Financial Report 2017-2018
Disclosure of Interest: Nil
Author: Susan Fitchat, Finance Manager
Senior Officer: Rebecca McCall, Chief Executive Officer
Attachments: Nil

Summary

The Wheatbelt Heritage Rail - Minnivale Rail Precinct (WHR) has been expensed during the revaluation of land and buildings.

The Shire of Dowerin's auditors, AMD Chartered Accountants advised the Shire that the value of the Asset 2014-001 Minnivale Rail Project is nil as it does not belong to the Shire. AssetVal Pty Ltd advised the Shire they could not value the asset.

It has been a capitalised asset on the Shire's Financial Position (balance sheet) since 2014.

The railroad was originally grant funded and the project managed in partnership with the Avon Regional Organisational Council. The Shire received \$1,125,000 for the WHR project to develop the Wheatbelt Heritage Rail. This amount was received by the Shire as grant income.

The devaluation amount of \$1,168,651.36 was expensed through the draft Comprehensive Income Statement (profit and loss) as a loss on "disposal of asset". Disposal of asset is the accounting terminology; however, there has been no asset transfer and part of it remains in the Shire of Dowerin.

The AB 1503 Diesel Locomotive forms part of the stock and was the only asset purchased by the Shire of Dowerin for \$1.00 in 2016. The sale and purchase agreement with Aurizon outlined the condition that the asset will be transferred to the Australian Railway Historical Society (Western Australian Division) Incorporated at no cost should the WHR cease to operate. The asset will require valuation in the future if Council determines to retain the asset.

Financial Implications

The financial implications of the disposal is a loss of \$1,168,651.36. This is an adjustment to the financial assets at fair value through the Comprehensive Income Statement.

Risk Implications

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

Consultation

AMD Chartered Accountants

AssetVal Pty Ltd

Megan Shirt – Local Government Consultant

Policy Implications

Nil

Statutory Implications

The *Local Government Act 1995*, Section 6.4 (2)(b).

Australian Accounting Standard AASB 13 Fair Value Measurement

Australian Accounting Standard AASB 116 Property, Plant and Equipment

Strategic Implications

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

Voting Requirements

Absolute Majority is required is required for this recommendation.

OFFICER AND COMMITTEE RECOMMEDATION – 10.2.3

THAT COUNCIL BY ABSOLUTE MAJORITY PURSUANT TO SECTION 6.4 (2)(b) OF THE LOCAL GOVERNMENT ACT 1995 BE INFORMED OF THE DEVALUATION FOR NOTATION PURPOSES.

COUNCIL DECISION – 10.2.3

Moved: Cr RI Trepp

Seconded: Cr BA Ward

Carried: 6/0

THAT COUNCIL BY ABSOLUTE MAJORITY PURSUANT TO SECTION 6.4 (2)(b) OF THE LOCAL GOVERNMENT ACT 1995 BE INFORMED OF THE DEVALUATION FOR NOTATION PURPOSES.

10.2.4 2018-2019 WRITE OFF OF PENALTY INTEREST FOR ASSESSMENTS A1065 & A800

Date: 15 November 2018
 File Ref: Organisation/Financial Management/Budget Review
 Organisation/Rates and Valuation/Interim Valuations
 Disclosure of Interest: Nil
 Author: Susan Fitchat, Finance Manager and
 Louise Sequerah, Temporary Rates Officer
 Senior Officer: Rebecca McCall, Chief Executive Officer
 Attachments: Nil

Summary

In the last few years the interim rating schedules have not been processed correctly, resulting in the incorrect rates and charges being levied on some assessments.

Background

On the 4th September 2018 the owner contacted the Council expressing concerns about the rates and charges raised on these assessments. The owner requested that a review of all the subdivisions and amalgamation of these properties be conducted.

Comment

Landgate provide monthly interim rating schedules which detail subdivision and amalgamation of land that has occurred in the area. In the last few years when these schedules have been processed, the correct procedure has not been followed. This has resulted in the incorrect rates and charges being adjusted on these assessments.

In August 2018, Council employed a temporary Rates Officer to review these processes and make the necessary corrections.

In accordance with the *Local Government Act 1995* – Section 6.39 (2)(b) the Council “may amend the rate record for the 5 years preceding the current financial year”. Under this section of the Act we have commenced to adjust the rates and charges that have been levied incorrectly on assessments. The result of this, is that some assessment should not have had charges raised in 2017/2018 and 2018/2019 as the properties are no longer valid.

The owner has been in contact with the Council since September 2017 expressing concerns about the charges that were levied on these assessments. As the owner correctly believed these charges were not applicable, the owner has not been paying these accounts. A review of these assessments has shown that assessment A1065 was incorrectly charged \$12,572.00 in the 2017/2018 financial year and assessment A800 was incorrectly charged \$6,418.82 in the 2017/2018 financial year. These charges have now been reversed in accordance with *Local Government Act 1995* – Section 6.39 (2)(b). As these accounts have not been paid, overdue interest of \$1,309.49 on assessment A1065 and overdue interest of \$780.76 on assessment A800 has been raised.

It is recommended that a total of \$2,090.25 overdue interest be written off, as the charges on which interest was raised were never due.

Financial Implications

The write off of these charges will result in additional expense for the 2018/2019 financial year.

Write off incorrect interest charged in 2017-2018	\$2,090.25	Write Off (Expense)
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Risk Implications

These is minimal risk as the adjustments will be implemented in accordance with the *Local Government Act 1995*.

Consultation

Prior to the execution of a decision. The temporary Rates Officer, consulted with:

Grace Peacock, Landgate - on the back log of interim rating schedules

Rebecca McCall, Chief Executive Officer - on the requirement to reverse overdue interest

Policy Implications

Delegation 2.4

Statutory Implications

Local Government Act 1995, Section 6.39 (2)(b)

Strategic Implications

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

Voting Requirements

Absolute Majority is required for sections of this recommendation.

OFFICER AND COMMITTEE RECOMMEDATION – 10.2.4

THAT COUNCIL WRITE OFF THE PENALTY INTEREST ON ASSESSMENTS A1065 TOTALLING \$1309.49 AND A800 TOTALLING \$780.76.

COUNCIL DECISION – 10.2.4

Moved: Cr BN Walsh

Seconded: Cr RI Trepp

Carried: 6/0

THAT COUNCIL WRITE OFF THE PENALTY INTEREST ON ASSESSMENTS A1065 TOTALLING \$1309.49 AND A800 TOTALLING \$780.76.

10.2.5 2018-2019 WRITE OFF OF NON-PAYMENT OF ARREAR RENTAL

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

Summary

It appears that during April 2013 the rental revenue for 4 weeks of \$340 was not collected from the tenant for the tenancy lease agreement for 11A Hilda Street in Dowerin.

According to the Shire of Dowerin's records this amount was not paid. It was not followed up by the Shire at this time. A review of the reconciliation of the account has confirmed this.

The tenant is normally regular with payments as it is a direct credit transfer to the Shire's bank account from the tenant's bank account.

It would not be reasonable or in the best interests of the Shire to request old statements from the tenant or their representative to prove whether it was paid.

Under the circumstances, approval is requested to write off the rental amount of \$340.00.

Financial Implications

The financial implications will be a loss of arrear rental revenue for the 2018-2019 financial year of \$340.

Risk Implications

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

Consultation

Rebecca McCall, Chief Executive Officer

Policy Implications

Nil

Statutory Implications

The Local Government Act 1995, Section 6.12 (c)

Strategic Implications

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

Voting Requirements

Absolute Majority is required is required for this recommendation.

OFFICER AND COMMITTEE RECOMMEDATION – 10.2.5

THAT THE FINANCE COMMITTEE RECOMMEND TO COUNCIL TO WRITE OFF THE ARREAR 2013 RENTAL FOR THE TENANT OF 11A HILDA STREET OF \$340.

COUNCIL DECISION – 10.2.5

Moved: Cr RI Trepp

Seconded: Cr BN Walsh

Carried: 6/0

THAT THE FINANCE COMMITTEE RECOMMEND TO COUNCIL TO WRITE OFF THE ARREAR 2013 RENTAL FOR THE TENANT OF 11A HILDA STREET OF \$340.

10.2.6 BENDIGO CALL ACCOUNT

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

Summary

The Shire of Dowerin has been informed by National Australia Bank, that the Maximiser account is earning 1% interest.

Bendigo have advised of the option to open an “at-call” account called an “11 am Account”.

The Shire can withdraw and deposit funds on this account provided they receive instructions by 11am. Interest earned will be at a rate of 1.5%

On a balance of \$800,000 this is calculated at an average of \$4,000 per annum.

Financial Implications

The financial implications will be an increase in interest revenue of \$4,000 per annum. A transfer of \$800,000 from the Maximiser Account will take place once the new 11am Account is opened.

Risk Implications

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

Consultation

Rebecca McCall, Chief Executive Officer

Marcus Ferrier, Financial Markets, Bendigo and Adelaide Bank Limited.

Sharon Foley, Agribusiness Analyst, National Australia Bank

Policy Implications

Nil

Statutory Implications

The Local Government Act 1995, Section 6.10

Strategic Implications

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

Voting Requirements

Absolute Majority is required is required for this recommendation.

OFFICER AND COMMITTEE RECOMMENDATION – 10.2.6

THAT COUNCIL APPROVE;

- 1. THE OPENING OF A BENDIGO AT CALL ACCOUNT, CALLED AN 11 AM ACCOUNT; AND**
- 2. THE TRANSFER OF \$800,000 FROM THE NATIONAL AUSTRALIA BANK MAXIMISER ACCOUNT TO THE BENDIGO 11AM ACCOUNT.**

COUNCIL DECISION – 10.2.6

Moved: Cr BA Ward

Seconded: Cr RI Trepp

Carried: 6/0

THAT COUNCIL APPROVE;

- 1. THE OPENING OF A BENDIGO AT CALL ACCOUNT, CALLED AN 11 AM ACCOUNT; AND**
- 2. THE TRANSFER OF \$800,000 FROM THE NATIONAL AUSTRALIA BANK MAXIMISER ACCOUNT TO THE BENDIGO 11AM ACCOUNT.**

10.3 MINUTES TO BE RECEIVED

10.3.1 MINUTES FROM COMMITTEE MEETINGS TO BE RECEIVED

Date: 20 November 2018
File Ref: Organisation/Governance/Committees
Disclosure of Interest: Nil
Author: Rebecca McCall, Chief Executive Officer
Attachments: Finance Committee Meeting Minutes, 19th November 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 *Local Government Act 1995* 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 – Theme 4 – Our Leaders – Outcome 3 – Reference L5

Voting Requirements

Simple majority

OFFICER RECOMMENDATION – 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 NOVEMBER 2018.

COUNCIL DECISION – 10.3.1

Moved: Cr BN Walsh

Seconded: Cr BA Ward

Carried: 6/0

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 NOVEMBER 2018.

11. NEW BUSINESS OF AN URGENT NATURE

12. ELECTED MEMBERS MOTIONS

13. CONFIDENTIAL ITEMS

13.1. CONFIDENTIAL ITEM – DISPOSAL OF LAND – TENDER 2018-03

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 – DISPOSAL OF LAND – TENDER 2018-03.

COUNCIL DECISION – 13.1.1

Moved: Cr RI Trepp

Seconded: Cr BN Walsh

Carried: 6/0

THAT THE MEETING MOVE BEHIND CLOSED DOORS TO DISCUSS CONFIDENTIAL MATTER, ITEM 13.1.2 – DISPOSAL OF LAND – TENDER 2018-03.

13.1.2 DISPOSAL OF LAND – TENDER 2018-03

COUNCIL DECISION – 13.1.2

Moved: Cr JC Chatfield

Seconded: Cr BN Walsh

Carried: 6/0

THAT COUNCIL, BY ABSOLUTE MAJORITY, PURSUANT TO SECTION 3.58 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO;

1. ACCEPT THE OFFER OF \$100,000 FROM SAMANTHA JONES TO PURCHASE LOT 187 PLAN P148933 AT 43 STACY STREET, DOWERIN IN ACCORDANCE WITH THE VALUATION REPORT;
2. PROVIDE LOCAL PUBLIC NOTICE OF THE PROPOSAL TO DISPOSE OF LOT 187 PLAN P148933 AT 43 STACY STREET, DOWERIN; AND
3. AUTHORISE THE PRESIDENT AND CHIEF EXECUTIVE OFFICER TO SIGN THE CONTRACT OF SALE AND TRANSFER OF LAND FOR LOT 187 PLAN P148933 AT 43 STACY STREET, DOWERIN.

13.1.3 MOVE OUT FROM BEHIND CLOSED DOORS

RECOMMENDATION – 13.1.3

THAT THE MEETING MOVE OUT FROM BEHIND CLOSED DOORS.

COUNCIL DECISION – 13.1.3

Moved: Cr BN Walsh

Seconded: Cr BA Ward

Carried: 6/0

THAT THE MEETING MOVE OUT FROM BEHIND CLOSED DOORS.

14. CLOSURE OF MEETING

There being no further business Cr Darrel Hudson (President) declared the meeting closed at 3.47pm.

These minutes were confirmed true and accurate at the Ordinary Council Meeting held on Tuesday 18 December 2018.

.....

D.P. Hudson

PRESIDENT

.....

Date

ORDINARY COUNCIL MEETING
ATTACHMENTS

Tuesday

22 November 2018

3.00pm



ATTACHMENTS

- 10.1.1 1. Infant Swimming Program
- 10.1.2 2. Swimming Club – Letter of Support to the Shire of Dowerin
- 10.1.4 3. Site Plan
- 10.1.5 4. Confidential Attachment – Valuation Addendum
- 10.16 5. Street Tree Policy
- 6. Suggested Street Tree Species List
- 10.2.1 7. Monthly Financial Activity Statements – October 2018
- 10.2.2 8. List of accounts for October 2018
- 9. Credit Card Statements for October 2018
- 10.2.1 10. Finance Committee Meeting Minutes, 19th November 2018

Rebecca Windsor
Personal Trainer & Fitness Instructor

Rebecca.windsor@bigpond.com

ABN: 313 50 773 904

PO Box 165
Dowerin WA 6461
Mob: 0439 949 991

18 November 2018

Rebecca McCall
Shire of Dowerin
13 Cottrell Street,
Dowerin WA 6461

To the Dowerin Shire Council,

INFANT SWIMMING LESSON FUNDING

Over the past 18 months, I have been qualifying with Austswim courses and completing practical hours in Perth to finally be in a position to offer an annual infant to 5 year old swimming program in Dowerin. It's an exciting proposition for the community with the nearest classes for this age group being in Merredin and Mundaring. So far, I have 28 registered children with 10 potential students to come. They come from several towns including Cunderdin, Meckering, Goomalling, Cadoux and Dowerin. This means local shopping and an increased income for the pool with entry fees.

Classes will be Fridays and Sundays, hopefully commencing on Sunday 2nd December. Due to large numbers and varied age groups, there will be approximately 8 classes per day, each lasting 20minutes, shorter than usual due to the low temperature of the water.

I have asked this season's pool manager, Tegan whether she would open earlier so we can start lessons at 10.00am. Tegan was more than accommodating however, there is an hourly fee of \$55.00 for her to open outside of normal hours. The reason I have suggested a 10.00am start time is to beat the worst of the heat fearing this may put young babies and children at risk of sunburn and heat related illness, whilst still allowing time for the water to warm up before the first class begins.

I kindly request the assistance of the Shire to alleviate the cost of this for my business. To give you an understanding of income and expense, I have included a rough estimate for you.

The income I generate will come from registered children. They pay \$10 a lesson with 10 lessons on offer per season. Approximately 30 – 40% of the currently 28 registered students will only be participating for half of those classes due to their families not being able to commit to both days.

Current costs for my business include:

- Insurances (\$300)
- Working with children check (\$100)
- Purchase and regular replacement of equipment (approximate cost ranging from \$100 - \$400)
- Mandatory professional development every 3 years (approximate cost \$250 - \$600)
- Childcare (\$200)

Dowerin is fortunate to have Kelli Reilly from Wyalkatchem run her VACSWIM and Interim swimming programs, but these only cater for children 5 years and over, and Kelli has verbalised that she simply has no time to run infant lessons on top of her already busy work load. I am very pleased to be offering a vital service to not only our community and its young families, but surrounding towns as well. Awareness campaigns for water safety and preventative measures for infant and toddler drownings are highly promoted in Wheatbelt areas. There is evidence to suggest that rural children have a higher risk of drowning than their urban counterparts (royallifesaving.com.au). It is vitally important that we acknowledge and amend the gap we have had with water safety for infants and

young children in the Wheatbelt. My classes will offer education not only to the children, but their carers also. I wish to continue this service well into the future but it must be profitable to be worth the additional workload in my life.

Thank you for your consideration, I look forward to hearing the outcome.

Regards,

Rebecca Windsor

28th October 2018

Ms Rebecca McCall
Chief Executive Officer
Shire of Dowerin
PO Box 111
Dowerin WA 6461



Dear Rebecca and Councilors,

Thank you for meeting with Dowerin Amateur Swimming Club committee members and presenting an update of the pools progress of works to be completed in the next few months. We appreciated the options given to support the club in being able to offer an amended swimming program and these were brought to our AGM/GM held this month.

It was recognized at the meeting that the longevity of the pool facility and reducing water costs was a high priority for the shire and that the club fully supports the shire in their upgrade of the facility.

With the pool opening being delayed, the amended program options were discussed but several parents had concerns with supervision of children and the travel time that was required to participate at other pool centers for training and swimming meets/races.

At the meeting, it was decided to start our swimming season February 2019, first week school returns, with training on a Monday and club racing on a Thursday afternoon. It was a unanimous vote that the members wish for the club to continue to be affiliated with Swimming WA and individual membership be taken out by swimmers to cover for insurance and access to compete at other club events as well as join them or hold coaching clinics ourselves with the support of Swimming WA.

The club requests support from the Shire, as a once off to help pay for our affiliation fees and membership fees due to the shorten season of the pool facility being available as we cannot ask for full membership from members if they cannot participate in the sport for the entire season. These compulsory fees are paid annually to Swimming WA. Members also pay a fee to the club for operating costs and seasonal or daily entry to the pool.

Swimming WA Season 2018/2019

- Club affiliation fee \$495
- Individual membership (3 Meet Pass) to Swimming WA \$50 for 8 years and above, which includes insurance for swimmer. (Last year we paid \$1960 including coach's membership. We anticipate the number of members to be the similar).

With the support of the Dowerin Shire, the Dowerin Amateur Swimming Club will continue to ensure that swimming and water play remains an essential part of the Dowerin way of life.

Kind regards

Amanda Hagboom
President
Dowerin Amateur Swimming Club Inc.
dowerinswimmingclub@gmail.com



Imagery ©2018 CNES / Airbus, Map data ©2018 Google 100 m

Street Trees Policy

Policy Owner Chief Executive Officer

Distribution Management

Responsible Officer Chief Executive Officer

Date Adopted Draft

File Reference

Objective

This policy aims to provide guidance for the provision, management and maintenance of street trees and shire gardens within the Shire.

Policy

Trees in the rural urban environment perform several functions that maintain the sustainability of our towns and contribute to the health and wellbeing of our community.

This policy will:

- Encourage the planting of appropriate trees, particularly trees native to Western Australia, throughout the Dowerin townsite.
- Guide decisions regarding the planting, management, maintenance and removal of street trees.
- Ensure the protection of existing trees worthy of retaining in the road reserve.
- Identify management and maintenance responsibilities.
- Provide consistent advice on all enquiries relating to street trees.

Street trees are provided by the Shire through its annual winter planting program where a request for a street tree is formally lodged via the Shire Office.

The number of trees permitted on the verge abutting the front property boundary line of a typical residential lot (typical lot frontage is 15m) is one tree per property; however up to three trees may be permitted on corner blocks, and more than one may also be permitted on the verge of a large commercial or industrial property. To minimise maintenance requirements, planting of trees under power lines will not be permitted.

The species of tree provided will be the same or similar to those already existing in the street. Where possible, preference will be given to tree species native to Western Australia. If there is not a dominant tree species, a tree from the Suggested Tree Planting List, located on the Shire's website, will be selected based on its suitability to the site.

The Shire encourages land developers to provide one shade tree per residential lot (except in rear laneways) that is consistent with the Shire's Suggested Street Tree Species List.

The Shire preference is to install trees of 5 litre pot size for reasons of cost-effectiveness, vigour of stock, and quicker establishment periods. However, in some instances where 5 litre trees are not available, the Shire may consider trees of up to 90 litre in pot size.

All trees planted in the road reserve are ultimately the maintenance and management responsibility of the Shire. After planting, the Shire will schedule watering during summer however residents are encouraged to water trees for at least two summers to assist in their establishment. The Shire will undertake all other maintenance works to ensure the tree remains healthy, has appropriate sightline clearances for pedestrians and vehicles, and fulfils the legislated clearance requirements regarding overhead power supply.

Regular pruning of street trees located near aerial power lines is necessary to prevent trees from growing into the Western Power exclusion zones around these wires. The Shire undertakes these works to comply with Western Power requirements.

The Shire will consider removing a street tree where the tree is dead, in a state of decline to the point that survival is unlikely, is causing significant damage to infrastructure or services, as well as presenting an unacceptable level of risk to surrounding infrastructure or if retention is not possible due to an approved development. All requests for the removal of street trees will be assessed by the Shire in accordance with best arboriculture practice to maximise the possibility of retaining the tree. Tree removal is considered as a final option in street tree management.

The Shire consults with affected stakeholders during the planning stages of specific streetscape replanting programs. Notification will be provided to the adjoining resident/stakeholders in cases where a tree is required to be removed or replaced.

Definitions:

Roles and Responsibilities

Chief Executive Officer

Shire of Dowerin – Suggested/Recommended Street Tree Species

Genus	Species	Common Name	Height (m)	Width (m)
Callistemon	Kings Park Special	Bottlebrush	4	3
Hakea	Laurina	Pincusion Hakea	4	3
Prunus	Pissardii – ‘nigra’	Flowering Plum	4	4
Eucalyptus	Pyriformis	Dowerin Rose	4	4
Ricinocarpos	Tuberculatus	Wedding Bush	2.5	2
Jacaranda	Mimosifolia	Jacaranda	14	10 – 14
Eucalyptus	Torquata	Coral Gum	10	6
Eucalyptus	Leucoxylon ‘Rosea’	Red Flowering Yellow Gum	12	7
Corymbia *	Ficifolia	WA Red Flowering Gum	8	5
Lagerstroemia *	Indica	Crape Martyle	8	4
Eucalyptus	Erythrocorys	Red capped gum	8	6

*Are also available in Dwarf variety for areas such as under powerlines.

SHIRE OF DOWERIN

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

LOCAL GOVERNMENT ACT 1995

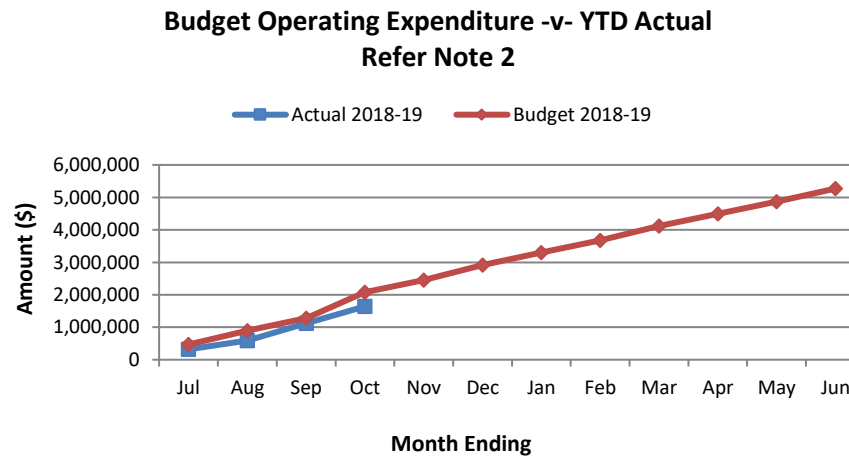
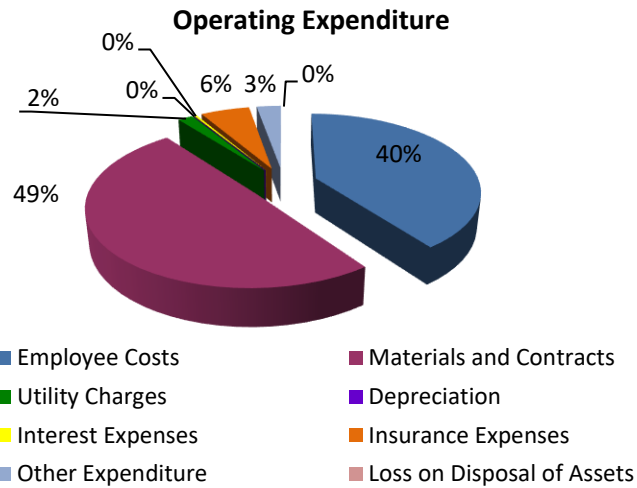
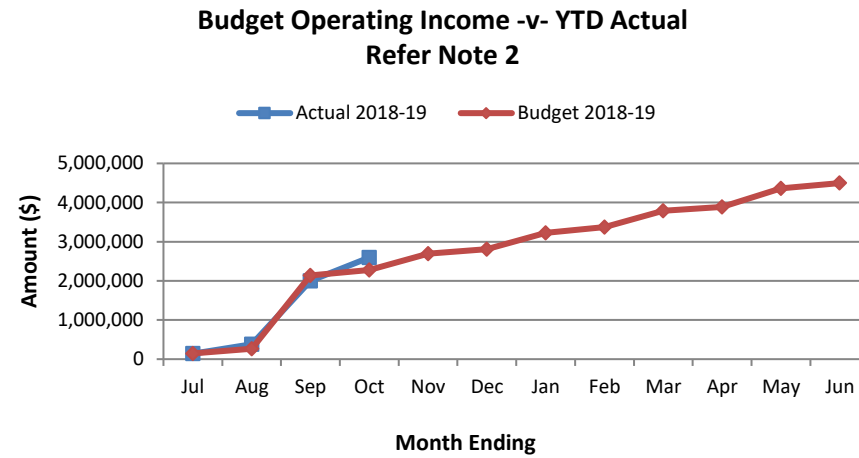
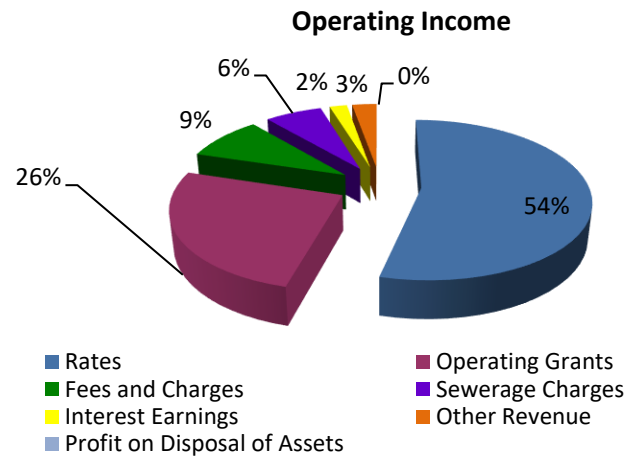
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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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.

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**SHIRE OF DOWERIN
Information Summary
For the Period Ended 31 October 2018**



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

	Note	Original Annual Budget	Annual Budget	YTD Budget (a)	YTD Actual (b)	(b)-(a)	(b)-	Var.
		\$	\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,492,612	1,492,612	1,492,612	1,532,609	39,997	3%	
Revenue from operating activities								
Governance		5,730	5,730	1,904	1,413	(491)	(26%)	
General Purpose Funding - Rates	8a	1,309,983	1,309,983	1,336,057	1,329,382	(6,675)	(0%)	
General Purpose Funding - Other		758,336	758,336	386,299	231,440	(154,859)	(40%)	☹️
Law, Order and Public Safety		14,234	14,234	4,568	4,412	(156)	(3%)	
Health		237,241	237,241	115,883	116,521	639	1%	
Education and Welfare		135,160	135,160	45,052	37,830	(7,222)	(16%)	☹️
Housing		181,870	181,870	53,608	48,156	(5,452)	(10%)	☹️
Community Amenities		262,387	262,387	194,192	254,916	60,724	31%	😊
Recreation and Culture		48,421	48,421	13,464	7,309	(6,155)	(46%)	☹️
Transport		672,953	672,953	79,157	349,988	270,831	342%	😊
Economic Services		137,652	137,652	45,872	50,253	4,381	10%	
Other Property and Services		15,362	15,362	5,599	29,134	23,535	420%	😊
		3,779,329	3,779,329	2,281,655	2,460,753	179,099		
Expenditure from operating activities								
Governance		(503,348)	(503,348)	(176,068)	(171,972)	4,096	2%	
General Purpose Funding		(146,063)	(146,063)	(51,403)	(68,040)	(16,637)	(32%)	☹️
Law, Order and Public Safety		(54,449)	(54,449)	(26,671)	(14,522)	12,149	46%	😊
Health		(334,824)	(334,824)	(104,076)	(96,746)	7,330	7%	😊
Education and Welfare		(174,454)	(174,454)	(58,120)	(46,968)	11,152	19%	😊
Housing		(296,845)	(296,845)	(79,484)	(55,389)	24,095	30%	😊
Community Amenities		(302,336)	(302,336)	(100,692)	(61,350)	39,342	39%	😊
Recreation and Culture		(831,932)	(831,932)	(275,640)	(135,021)	140,619	51%	😊
Transport		(2,263,582)	(2,263,582)	(1,028,605)	(822,939)	205,666	20%	😊
Economic Services		(347,332)	(347,332)	(143,652)	(98,747)	44,905	31%	😊
Other Property and Services		(15,415)	(15,415)	(35,420)	(69,802)	(34,382)	(97%)	☹️
		(5,270,579)	(5,270,579)	(2,079,831)	(1,641,497)	438,334		
Operating activities excluded from budget								
Add back Depreciation		1,331,346	1,331,346	443,724	0	(443,724)	(100%)	😊
Adjust (Profit)/Loss on Asset Disposal	8	45,627	45,627	(1,313)	0	1,313	(100%)	
Movement in Deferred Pensioner		0	0	0	(3,580)	(3,580)		
Movement in Leave Reserve and Accruals		1,109	1,109	1,064	1,062	(2)	(0)	
		1,378,082	1,378,082	443,475	(2,518)	(445,993)		
Amount attributable to operating activities		(113,169)	(113,169)	645,298	816,738	171,440		
Investing Activities								
Non-operating grants and Contributions	10	717,862	717,862	0	134,993	134,993		😊
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)	(205,568)	(258,600)	(53,032)	26%	
Infrastructure Assets - Roads	12	(1,350,333)	(1,350,333)	(450,108)	(91,006)	359,102	(80%)	
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)	(602,000)	(87,544)	514,456	(85%)	
Furniture and Equipment	12	0	0	0	0	0		
Amount attributable to investing activities		(1,738,187)	(1,738,187)	(1,257,676)	(302,156)	955,520		
Financing Activities								
Proceeds from New Debentures		480,000	480,000	280,000	280,000	0	0%	
Self-Supporting Loan Principal		24,534	24,534	12,168	12,168	0	0%	
Transfer from Reserves	7	299,520	299,520	0	0	0		
Repayment of Debentures	9	(126,735)	(126,735)	(14,939)	(14,939)	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	241,685	241,685	0		
Closing Funding Surplus(Deficit)	3	4,483	4,483	1,121,920	2,288,878	1,166,957		



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 October 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	1,532,609	39,997	3%	
Revenue from operating activities								
Rates	8a	1,336,057	1,336,057	1,336,057	1,329,382	(6,675)	(0%)	
Operating Grants, Subsidies and Contributions	10	1,535,380	1,535,380	566,278	632,230	65,952	12%	😊
Fees and Charges		470,855	470,855	149,720	221,438	71,718	48%	😊
Sewerage Charges		160,100	160,100	160,100	160,100	0	0%	
Interest Earnings		63,111	63,111	6,648	48,980	42,332	637%	😊
Other Revenue		192,550	192,550	61,132	68,624	7,492	12%	😊
Profit on Disposal of Assets		21,276	21,276	1,722	0	(1,722)	(100%)	
		3,779,329	3,779,329	2,281,656	2,460,753	179,096		
Expenditure from operating activities								
Employee Costs		(1,712,602)	(1,712,602)	(593,956)	(654,975)	(61,019)	(10%)	😞
Materials and Contracts		(1,661,763)	(1,661,763)	(855,585)	(813,043)	42,542	5%	
Utility Charges		(193,792)	(193,792)	(64,556)	(28,839)	35,717	55%	😊
Depreciation on Non-Current Assets		(1,331,346)	(1,331,346)	(443,724)	0	443,724	100%	😊
Interest Expenses		(44,684)	(44,684)	(13,356)	(5,199)	8,157	61%	😊
Insurance Expenses		(159,868)	(159,868)	(75,666)	(93,453)	(17,787)	(24%)	😞
Other Expenditure		(99,622)	(99,622)	(32,579)	(45,988)	(13,409)	(41%)	😞
Loss on Disposal of Assets		(66,903)	(66,903)	(409)	0	409	100%	
		(5,270,579)	(5,270,579)	(2,079,831)	(1,641,497)	438,334		
Operating activities excluded from budget								
Add back Depreciation		1,331,346	1,331,346	443,724	0	(443,724)	(100%)	😊
Adjust (Profit)/Loss on Asset Disposal	8	45,627	45,627	(1,313)	0	1,313	(100%)	
Movement in Deferred Pensioner		0	0	0	(3,580)	(3,580)		
Movement in Leave Reserve and Accruals		1,109	1,109	1,064	1,062	(2)	(0%)	
		1,378,082	1,378,082	443,475	(2,518)	(445,993)		
Amount attributable to operating activities		(113,169)	(113,169)	645,300	816,738	171,438		
Investing activities								
Non-operating Grants, and Contributions	10	717,862	717,862	0	134,993	134,993		😊
Proceeds from Disposal of Assets	8	283,000	283,000	0	0	0		
Land and Buildings	12	(616,716)	(616,716)	(205,568)	(258,600)	(53,032)	26%	
Infrastructure Assets - Roads	12	(1,350,333)	(1,350,333)	(450,108)	(91,006)	359,102	(80%)	
Infrastructure Assets - Footpaths	13	(30,000)	(30,000)	0	0	0		
Plant and Equipment	13	(742,000)	(742,000)	(602,000)	(87,544)	514,456	(85%)	
Amount attributable to investing activities		(1,738,187)	(1,738,187)	(1,257,676)	(302,156)	955,520		
Financing Activities								
Proceeds from New Debentures	8	480,000	480,000	280,000	280,000	0	0%	
Self-Supporting Loan Principal		24,534	24,534	12,168	12,168	0	0%	
Transfer from Reserves	7	299,520	299,520	0	0	0		
Repayment of Debentures	9	(126,735)	(126,735)	(14,939)	(14,939)	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	241,685	241,685	0		
Closing Funding Surplus (Deficit)	3	4,483	4,483	1,121,920	2,288,877	1,166,957	104%	😊

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 October 2018

Capital Acquisitions

	Note	Original Annual Budget	% Source of Funding	YTD Actual Total
		\$		\$
Land and Buildings	12	616,716		258,600
Infrastructure Assets - Roads	12	1,350,333		91,006
Infrastructure Assets - Footpaths	13	30,000		0
Infrastructure Assets - Other	13	0		0
Plant and Equipment	13	742,000		87,544
Furniture and Equipment	13	0		0
Capital Expenditure Totals		2,739,049		437,149
Capital acquisitions funded by:				
Capital Grants and Contributions	10	717,862	26%	134,993
Borrowings	9	480,000	18%	280,000
Other (Disposals & C/Fwd)		541,000	20%	0
Council contribution - Cash Backed Reserves	7	299,520	11%	0
Council contribution - operations		700,667	26%	\$22,156
Capital Funding Total		2,739,049	100%	437,149

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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 October 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 October 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 October 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 October 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/ Permane nt	Explanation of Variance
Operating Income	\$	%			
Governance	(491)	(26%)			Reimbursements slightly under. Good driver reimbursement received in November
General Purpose Funding - Rates	(6,675)	(0%)			Interest revenue below average, it is anticipated that this will even out during the year.
General Purpose Funding - Other	(154,859)	(40%)	⊖	Timing	Financial Assistance Grant quarterly payment received in November
Law, Order and Public Safety	(156)	(3%)			Within Variance Threshold
Health	639	1%			Within Variance Threshold
Education and Welfare	(7,222)	(16%)	⊖	Timing	Dowerin Childcare reimbursement below average; this is confirmed by expenditure decrease as per below.
Housing	(5,452)	(10%)	⊖	Timing	Housing rentals slightly reduced due to vacant units
Community Amenities	60,724	31%	⊕	Timing	Rubbish and recycling charges invoiced in September with the rates billing.
Recreation and Culture	(6,155)	(46%)	⊖	Timing	Revenue is low this is anticipated to even out during the year.
Transport	270,831	342%	⊕	Timing	Flood damage invoice has been approved for payment
Economic Services	4,381	10%			STA income high, it is anticipated this will even out during the year.
Other Property and Services	23,535	420%	⊕	Timing	Internal over-recovery to be reviewed
Operating Expense	\$	%			
Governance	4,096	2%			Within Variance Threshold
General Purpose Funding	(16,637)	(32%)	⊖	Timing	Admin Overheads are higher than YTD budget. This is due to advance payment of insurances. This will even out during the year and will be part of the budget review
Law, Order and Public Safety	12,149	46%	⊕	Timing	Depreciation of 8K has not been processed, pending finalisation of FY18 Asset data and the Annual Audit
Health	7,330	7%	⊕	Timing	Underexpenditure in the Hacc programs. This will even out during the year.
Education and Welfare	11,152	19%	⊕	Timing	Dowerin Childcare expenditure below average, this should even out as the year is progressed
Housing	24,095	30%	⊕	Timing	Depreciation of \$42K has not been processed to date, pending finalisation of FY18 Asset data and the Annual Audit.
Community Amenities	39,342	39%	⊕	Timing	Depreciation of \$22K has not been processed, pending finalisation of FY18 Asset data and the Annual Audit
Recreation and Culture	140,619	51%	⊕	Timing	Depreciation of \$111K has not been processed, pending finalisation of FY18 Asset data and the Annual Audit
Transport	205,666	20%	⊕	Timing	Depreciation of \$116K for the first quarter has not been processed. Wandrra roads expenditure of \$182K is waiting to be approved
Economic Services	44,905	31%	⊕	Timing	Depreciation of 21K has not been processed, pending finalisation of FY18 Asset data and the Annual Audit
Other Property and Services	(34,382)	(97%)	⊖		IT Vision Synergy licenses paid in advance for the year
Operating activities excluded from budget					
Depreciation	443,724	(100%)	⊕	Timing	Depreciation to date has not yet been processed, pending finalisation of FY18 Asset data and the Annual Audit.
Capital Revenues					
Grants, Subsidies and Contributions	134,993		⊕		Budget phasing
Capital Expenses					<i>Refer to Note 12 For detail</i>
Land and Buildings	(53,032)				Groh house nearing completion, budget phasing
Infrastructure - Roads	359,102	(80%)			Capital road expenditure due to be expensed in the New Year
Plant and Equipment	514,456	(85%)			Within Variance Threshold.
Financing					
Proceeds from New Debentures	0	0			
Self-Supporting Loan Principal	0				
Transfer from Reserves	0				
Opening Funding Surplus(Deficit)	39,997	3%			

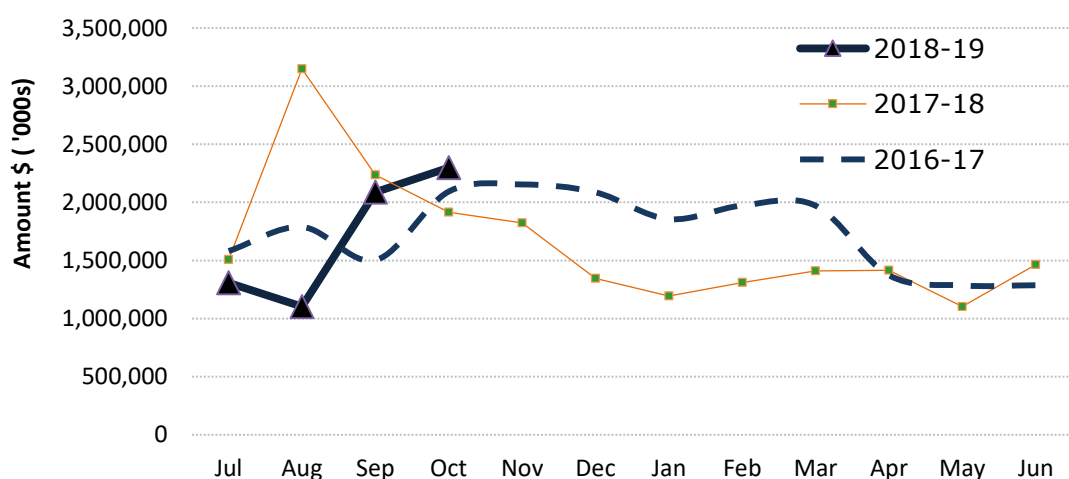
SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Actual Closing	Current
	Note	30 June 2018	31 Oct 2018
		\$	\$
Current Assets			
Cash Unrestricted	4	1,736,002	1,674,485
Cash Restricted	4	2,198,691	2,192,906
Receivables - Rates		62,263	393,663
Receivables - Other		174,715	527,001
Interest / ATO Receivable/Trust		30,362	30,410
Inventories		16,603	12,509
		4,218,637	4,830,974
Less: Current Liabilities			
Payables		(406,713)	(240,469)
Current Borrowings		(121,879)	(106,940)
Provisions		(151,636)	(151,636)
		(680,228)	(499,045)
Net Current Assets		3,538,408	4,331,930
Less: Cash Reserves	7	(2,157,361)	(2,192,906)
Plus: Current Borrowings included in Budget		97,344	94,574
Plus : Liabilities funded by Cash Backed Reserves		54,217	55,281
Net Current Funding Position		1,532,609	2,288,878

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 1:5.29

This means that for every \$1.00 of liability Council has \$5.29 of Current assets available to cover current debt

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	367,036			367,036	NAB	Variable	At Call
Cash Maximiser	1,138,008			1,138,008	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
	1,673,885	2,192,906	12,108	3,866,791			

Comments/Notes - Investments

The above balances are the funds held in bank accounts and on hand as at reporting date.
 Note The \$266,625 will be drawn down in November 2018 from the Plant Reserve.

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

Note 5: Budget Amendments

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

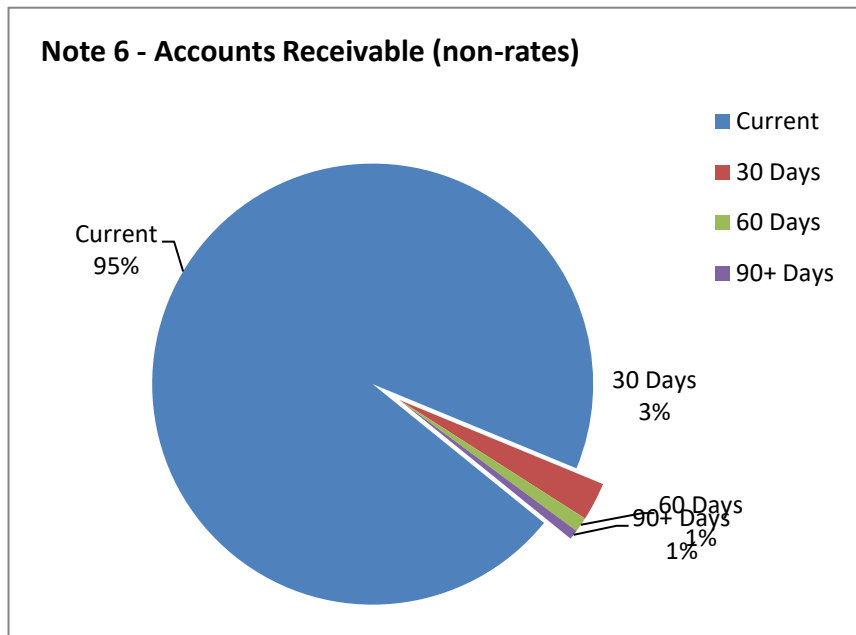
GL Account Code	Description	Council Resolution	Classification	Original Budget	Amended Budget	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
	Budget Adoption		Opening Surplus(Deficit)					4,483

There has been no budget amendments to date.

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

Note 6: Receivables

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	390,756	11,492	4,450	2,893	409,591
Balance per Trial Balance					
Sundry Debtors					409,591
Total Receivables General Outstanding					409,591



Comments/Notes - Receivables General

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

Note 8: Disposal of Assets

Asset Number	Asset Description	Program	YTD Actual				Budget			
			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 October 2018

Note 8: Rating Information	Rate in	Number of Properties	Rateable Value	YTD Actual				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	134	1,325,547	128,465	0	0	128,465	128,465	0	0	128,465
GRV - Commercial/Indust	9.6915	15	256,474	24,856	0	0	24,856	24,856	0	0	24,856
GRV - Town Rural	9.6915	11	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	227	122,034,500	1,013,619	0	0	1,013,619	1,015,965	0	0	1,015,965
Sub-Totals		387	123,744,123	1,179,307	0	0	1,179,307	1,181,653	0	0	1,181,653
Minimum Rates	Minimum										
	\$						0				
GRV - Residential	741	48	260,468	35,568	0	0	35,568	35,582	0	0	35,582
GRV - Commercial/Indust	741	18	66,871	13,338	0	0	13,338	13,343	0	0	13,343
GRV - Town Rural	741	16	41,551	11,856	0	0	11,856	11,861	0	0	11,861
GRV - Other Towns	216	19	7,659	4,104	0	0	4,104	4,110	0	0	4,110
UV - Rural Farmland	741	65	3,675,800	48,165	0	0	48,165	57,596	0	0	57,596
UV - Commercial/Industri	741	4	400	2,964	0	0	2,964	2,965	0	0	2,965
UV - Town Rural	741	3	64,000	2,223	0	0	2,223	2,224	0	0	2,224
UV - Mining Tenement	216	3	5,867	648	216	474	1,338	649	0	0	649
Sub-Totals		176	4,122,616	118,866	0	0	119,556	128,330	0	0	128,330
		563	127,866,739	1,298,173	0	0	1,298,863	1,309,983	0	0	1,309,983
Concession							0				0
Amount from General Rates							1,298,863	1,309,983			1,309,983
Ex-Gratia Rates							32,947	26,074			26,074
Penalty Interest							3,341	11,669			11,669
Instalment Fees							4,640	957			957
Legal Fees							3,873	4,243			4,243
Rates Enquiries Income							100	1,061			1,061
Rates Written Off							-2,428	0			0
Specified Area Rates							0	0			0
Totals							1,341,336	1,353,987			1,353,987

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 October 2018

Note 9 : Information on Borrowings
(a) Debenture Repayments

Particulars	01 Jul 2018	Actual	Principal Repayments		Principal Outstanding		Interest Repayments	
			New Loans	Actual	Budget	Actual	Budget	Actual
			\$	\$	\$	\$	\$	\$
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		14,939	30,112	726,866	711,693	6,031	23,058
Self Supporting Loans								
Loan 98 - Dowerin Events	37,101		0	24,534	37,101	12,567	-159	1,008
Housing								
Loan 101 - Pool		200,000	0		0	200,000	0	4,600
Loan 100 - Groh housing loan		280,000	0	4,856	0	275,144	-	4,998
	1,064,969	480,000	14,939	126,735	1,050,030	1,418,234	5,199	44,684

Self Supporting Loan Principal received

12,168

*

Accrual reversal

Description of Debentures:	Expiry date	
Loan - 97	08.06.22	
Loan - 98	11.11.19	
Loan - 99	04.10.36	
Loan - 100	02.04.38	Loan drawn down in October 2018

(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 October 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	(31,450)
OP Grants Commission - Roads	234,903	62,900	(172,003)
Law, Order and Public Safety			
OP DFES Grant - Bush Fire Brigade	8,829	0	(8,829)
Health			
OP HACC - Recurrent Grant	220,901	111,575	(109,326)
Recreation and Culture			
OP Grant - Youth Week	6,000	0	(6,000)
Transport			
CAP Grant - Regional Roads	423,883	134,993	(288,890)
CAP Roads To Recovery Grant	293,979	0	(293,979)
OP Main Roads - Direct Grant	72,769	123,506	50,737
OP Flood Damage - WANDRRA	562,343	221,908	(340,435)
Economic Services			
OP Community Events	640	0	(640)
TOTALS	2,253,242	766,432	(1,200,815)
SUMMARY			
OP Operating	1,535,380	631,439	(617,946)
CAP Non-operating	717,862	134,993	(582,869)
	2,253,242	766,432	(1,200,815)

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 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:

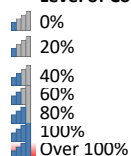
Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Oct 2018
	\$	\$	\$	\$
Housing Bonds	3,228	0	0	3,228
Key Deposits	90	0	0	90
Tidy Towns	3,219	0	0	3,219
HACC Vehicle	691	0	0	691
Building Deposits	0	0	0	0
AROC Funds	0	0	0	0
HACC Fundraising	2,522	0	0	2,522
Recreation 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 October 2018

Note 12: Capital Acquisitions

Assets	Account	Program	YTD Actual			Budget			
			New/Upgr	Renewal	Total YTD	Original Annual Budget	Current Budget	Current YTD 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	6,940	(6,940)
HACC - Capex - Building Renewal	1605	Health		6,730	6,730	0	0	0	6,730
BUILDINGS - FIRE SHED PAD	0884	Law, Order And Public Saf	0		0	0	0	0	0
SWIM POOL CAPITAL EXPENDITURE	3444	Recreation & Culture		0	0	232,895	232,895	77,632	(77,632)
WHEATBELT HERITAGE RAIL PROJECT	7144	Economic Services		232	232	0	0	0	232
SHORT TERM ACCOMMODATION	7145	Economic Services	6,128		6,128	83,000	83,000	27,664	(21,536)
GROH Housing	2584	Housing	245,405		245,405	280,000	280,000	93,332	152,073
Buildings Total			251,534	6,962	258,496	616,716	616,716	205,568	52,928
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	52,000	(2,984)
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		28	28	0	0	0	28
PLANT - SKID STEER	6394	Transport				170,000	170,000	170,000	(170,000)
PLANT - WORKS VEHICLES	6244	Transport		0	0	120,000	120,000	30,000	(30,000)
PLANT - FINISHING MOWER	6396	Transport		38,500	38,500	50,000	50,000	0	38,500
PLANT - GRADER	6254	Transport		0	0	350,000	350,000	350,000	(350,000)
Plant & Equipment Total			0	87,544	87,544	742,000	742,000	602,000	(514,456)
Infrastructure - Roads									
ROADS - ROADS TO RECOVERY	4184	Transport		44	44	574,103	574,103	191,368	(191,324)
ROADS - UNCLASSIFIED	4604	Transport		0	0	0	0	0	0
ROADS - STATE 20/20-REGIONAL ROADS	4884	Transport		90,961	90,961	776,230	776,230	258,740	(167,779)
ROADS - SIGNS	4194	Transport		0	0	0	0	0	0
Roads Total			0	91,006	91,006	1,350,333	1,350,333	450,108	(359,102)
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			251,638	185,512	437,149	2,739,049	2,739,049	1,257,676	(820,527)

Level of Completion Indicators



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



Shire of Dowerin

Finance Committee Meeting Minutes

19 November 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, Works and Asset Manager

Apology

NII

SHIRE OF DOWERIN
MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 19 NOVEMBER 2018 at 3 pm
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1. DECLARATION OF OPENING

The Chair, Cr R Trepp opened the meeting at 2.58 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, Works and Asset 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 OCTOBER 2018 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

COMMITTEE RECOMMENDATION – ITEM 4.1

MOVED: CR D HUDSON

SECONDED: CR B WALSH

THAT THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 15 OCTOBER 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 November 2018
File Ref: Organisaition/Governance/Committees
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 November 2018, the Finance Committee followed up on:

Payments:

1. Outstanding Payments

The balance outstanding for the tenant arrears as at the end of October is \$1,770. Payment have not received and there is a possibility of the tenants moving out.

The Finance team shall follow up with the tenant regarding an arrangement with the Shire that was discussed prior to current management staff.

2. Financial Statements Cash Flow Forecast

The Committee requested a cashflow projection graph of the estimated funding position for the whole of 2018-2019 to be inserted into the Monthly Financial Report. This will be included in Note 3.

The Information Summary graphs currently disclosing operating income and expenditure tracking shall include an additional graph on capital expenditure and capital income.

3. Trust Fund Account

The review and consideration of the closure of obsolete trust fund accounts shall be assessed within the requirements of the Local Government (Financial Management) Regulations 1996 and the Local Government Act 1995.

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 R TREP 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 – OCTOBER 2018

Date:	19 November 2018	
Applicant:	Shire of Dowerin	
File Ref:	Organisation/Financial	Management/Reporting/Financial
Statements		
Disclosure of Interest:	Nil	
Author:	Susan Fitchat, Finance Manager	
Senior Officer:	Rebecca McCall, Chief Executive Officer	
Attachments:	1. Monthly Financial Activity Statements- October 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 October 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 November 2018 statements once the end of the financial year 2017-2018 audit has been 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

At the Finance Committee meeting on 19 November 2018, the following was considered in relation to the financial statements.

1. Note 2 : Explanation of Material variances

Variances are mainly due to depreciation costs and other expenditure prepaid during the year
Eg Insurance and IT Vision licenses.

2. Note 3: Net Current Funding Position:

Net current funding position is \$2,288,878. Current ratio is 5.29.

3. Information Summary:

Graphs disclosing operating Income, and expenditure tracking in relation to Budget vs Actual shall include an additional graph on capital expenditure and capital income.

A forecast of the tracking in relation to the Net Current Funding Position shall be incorporated in the graph on Note 3.

4. Note 9: Information on Borrowings:

The Debenture Loan -100 for \$280,000 has been drawn down in October 2018.

5. Note 11: Trust Funds

The review and closure of obsolete trust funds accounts shall be assessed within the requirements of the Local Government (Financial Management) Regulations 1996 and the Local Government Act 1995. It is anticipated that this shall be completed by February 2019

6. Note 12: Capital Assets

The finishing mower purchase price of \$38,500 is less than the budgeted price of \$50,000.

7. Note 10: Grants and Contributions

A column to be inserted to present the YTD Budget compared to the YTD Actual.

Currently it is the whole annual budget compared to YTD Actual.

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 November, 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 OCTOBER 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 OCTOBER 2018 PURSUANT TO REGULATION 34(4) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996.

MOVED: CR R TREPP

SECONDED: CR B WALSH

CARRIED 3/0

6.2 ACCOUNTS FOR PAYMENT – 1 to 31 OCTOBER 2018

Date: 19 November 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: 2. List of accounts for October 2018
3. Credit Card Statement for October 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.

The credit card statement with supporting invoices was reviewed by the committee.

Comment

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

Cheque: 10572
EFT: 6221

The beginning sequence EFT number for September is as follows:

Cheque: 10573
EFT: 6222

Consultation

At the Finance Committee meeting on 19th November 2018, the Finance Committee checked the sequencing of the payments and enquired about the following payments and contras:

EFT6255 Dodson Design Cabinets

Short Term Accommodation/Short Stay Accommodation
Remove and replace damaged Kitchen at STA.
\$4086.50.

Response: This payment is for damages incurred by the members of a football club. An incident report and insurance claim will be completed to be submitted to LGIS to reimburse the damages incurred. Once the claim is approved, the football club shall be required to pay the excess and a fine.

Direct Debit Western Australian Treasury Corporation.

Loan 99 Interest payment – Short Term Accommodation \$26,585.23

Response: This payment is the principal and interest payment and occurs biannually.

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 OCTOBER 2018 TO 31 OCTOBER 2018 AS PER THE ATTACHED SCHEDULE CHEQUE PAYMENTS 10573 TO 10581, AND EFT 6222 TO EFT 6290.

COMMITTEE RECOMMENDATION – ITEM 6.2

MOVED: CR B WALSH

SECONDED: CR D HUDSON

THAT THAT THE 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 OCTOBER 2018 TO 31 OCTOBER 2018.

CARRIED 3/0

6.3 2017-2018 WHEATBELT HERITAGE RAIL-MINNIVALE RAIL PRECINCT DEVALUATION

Date:	19 November 2018
File Ref:	Organisation/Financial Management/Annual Financial Report 2017-2018
Disclosure of Interest:	Nil
Author:	Susan Fitchat, Finance Manager
Senior Officer:	Rebecca McCall, Chief Executive Officer
Attachments:	Nil

Summary

The Wheatbelt Heritage Rail - Minnivale Rail Precinct (WHR) has been expensed during the revaluation of land and buildings.

The Shire of Dowerin's auditors, AMD Chartered Accountants advised the Shire that the value of the Asset 2014-001 Minnivale Rail Project is nil as it does not belong to the shire. AssetVal Pty Ltd advised the shire they could not value the asset.

It has been a capitalised asset on the shire's Financial Position (balance sheet) since 2014.

The railroad was originally grant funded and the project managed in partnership with the Avon Regional Organisational Council. The Shire received \$1,125,000 for the WHR project to develop the Wheatbelt Heritage Rail. This amount was received by the Shire as grant income.

The devaluation amount of \$1,168,651.36 was expensed through the draft Comprehensive Income Statement (profit and loss) as a loss on disposal of asset.

The AB 1503 Diesel Locomotive forms part of the stock and was the only asset purchased by the Shire of Dowerin for \$1.00 in 2016. The sale and purchase agreement with Aurizon outlined the condition that the asset will be transferred to the Australian Railway Historical Society (Western Australian Division) Incorporated at no cost should the WHR cease to operate. The asset will require valuation in the future if Council determines to retain the asset.

Financial Implications

The financial implications of the disposal is a loss of \$1,168,651.36. This is an adjustment to the financial assets at fair value through the Comprehensive Income Statement.

Risk Implications

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

Consultation

AMD Chartered Accountants

AssetVal Pty Ltd

Megan Shirt – Local Government Consultant

Policy Implications

Nil

Statutory Implications

The *Local Government Act 1995*, Section 6.4 (2)(b).

Strategic Implications

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

Voting Requirements

Absolute Majority is required is required for this recommendation.

COMMITTEE RECOMMENDATION – ITEM 6.3

MOVED: CR R TREPP SECONDED: CR B WALSH

THAT COUNCIL IS INFORMED OF THE DEVALUATION FOR NOTATION PURPOSE.

CARRIED 3/0

6.4 2018-2019 WRITE OFF OF PENALTY INTEREST FOR ASSESSMENTS A10650 & A800

Date:	15 October 2018
File Ref:	Organisation/Financial Management/Budget Review Organisation/Rates and Valuation/Interim Valuations
Disclosure of Interest:	Nil
Author:	Susan Fitchat, Finance Manager Louise
Senior Officer:	Rebecca McCall, Chief Executive Officer
Attachments:	Nil

Summary

In the last few years the interim rating schedules have not been processed correctly, resulting in the incorrect rates and charges being levied on some assessments.

Background

On the 4th September 2018 the owner contacted the Council expressing his concerns about the rates and charges raised on these assessments. The owner requested that a review of all the subdivisions and amalgamation of these properties be conducted.

Comment

Landgate provide monthly interim rating schedules which detail subdivision and amalgamation of land that has occurred in the area. In the last few years when these schedules have been processed, the correct procedure has not been followed. This has resulted in the incorrect rates and charges being adjusted on these assessments.

In August 2018, Council employed a temporary Rates Officer to review these processes and make the necessary corrections.

In accordance with the *Local Government Act 1995* – Section 6.39 (2)(b) the Council “may amend the rate record for the 5 years preceding the current financial year”. Under this section of the Act we have commenced to adjust the rates and charges that have been levied incorrectly on assessments. The result of this, is that some assessment should not have had charges raised in 2017/2018 and 2018/2019 as the properties are no longer valid.

The owner has been in contact with the Council since September 2017 expressing concerns about the charges that were levied on these assessments. As the owner correctly believed these charges were not applicable, the owner has not been paying these accounts. A review of these assessments has shown that assessment A1065 was incorrectly charged \$12,572.00 in the 2017/2018 financial year and assessment A800 was incorrectly charged \$6,418.82 in the 2017/2018 financial year. These charges have now been reversed in accordance with *Local Government Act 1995* – Section 6.39 (2)(b). As these accounts have not been paid, overdue interest of \$1,309.49 on assessment A1065 and overdue interest of \$780.76 on assessment A800 has been raised.

It is recommended that a total of \$2,090.25 overdue interest be written off, as the charges on which interest was raised were never due.

Financial Implications

The write off of these charges will result in additional expense for the 2018/2019 financial year.

FINANCE COMMITTEE MEETING MINUTES – 19 NOVEMBER 2018

Write off incorrect interest charged in 2017-2018	\$2,090.25	Write Off (Expense)
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Risk Implications

These is minimal risk as the adjustments will be implemented in accordance with the *Local Government Act 1995*.

Consultation

Prior to the execution of a decision. The temporary Rates Officer, consulted with:

Grace Peacock, Landgate - on the back log of interim rating schedules

Rebecca McCall, Chief Executive Officer - on the requirement to reverse overdue interest

Policy Implications

Delegation 2.4

Statutory Implications

Local Government Act 1995, Section 6.39 (2)(b)

Strategic Implications

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

Voting Requirements

Absolute Majority is required for sections of this recommendation.

COMMITTEE RECOMMENDATION – ITEM 6.4

MOVED: CR B WALSH

SECONDED: CR D HUDSON

THAT THE FINANCE COMMITTEE RECOMMEND TO COUNCIL TO WRITE OFF THE PENALTY INTEREST ON ASSESSMENTS A1065 TOTALLING \$1309.49 AND A800 TOTALLING \$780.76.

CARRIED 3/0

6.5 2018-2019 WRITE OFF OF NON-PAYMENT OF ARREAR RENTAL

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

Summary

It appears that during April 2013 the rental revenue for 4 weeks of \$340 was not collected from the tenant for the tenancy lease agreement for 11A Hilda Street in Dowerin.

According to the Shire of Dowerin's records this amount was not paid. It was not followed up by the Shire at this time. A review of the reconciliation of the account has confirmed this.

The tenant is normally regular with her payments as it is a direct credit transfer to the Shire's bank account from the tenant's bank account.

It would not be reasonable or in the best interests of the Shire to request old statements from the tenant or their representative to prove whether it was paid.

Under the circumstances, approval is requested to write off the rental amount of \$340.00

Financial Implications

The financial implications will be a loss of arrear rental revenue for the 2018-2019 financial year of \$340.

Risk Implications

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

Consultation

Rebecca McCall, Chief Executive Officer

Policy Implications

Nil

Statutory Implications

The Local Government Act 1995, Section 6.12 (c)

Strategic Implications

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

Voting Requirements

Absolute Majority is required is required for this recommendation.

COMMITTEE RECOMMENDATION – ITEM 6.5

MOVED: CR B WALSH

SECONDED: CR D HUDSON

THAT THE FINANCE COMMITTEE RECOMMEND TO COUNCIL TO WRITE OFF THE ARREAR 2013 RENTAL FOR THE TENANT OF 11A HILDA STREET OF \$340.

CARRIED 3/0

6.6 BENDIGO CALL ACCOUNT

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

Summary

The Shire of Dowerin has been informed by National Australia Bank, that the Maximiser account is earning 1% interest.

Bendigo have advised of the option to open an “at-call” account called an “11 am Account”.

The Shire can withdraw and deposit funds on this account provided they receive instructions by 11am. Interest earned will at a rate of 1.5%

On a balance of \$800,000 this is calculated at an average of \$4,000 per annum.

Financial Implications

The financial implications will be an increase in interest revenue of \$4,000 per annum. A transfer of \$800,000 from the Maximiser Account will take place once the new 11am Account is opened.

Risk Implications

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

Consultation

Rebecca McCall, Chief Executive Officer

Marcus Ferrier, Financial Markets, Bendigo and Adelaide Bank Limited.

Sharon Foley, Agribusiness Analyst, National Australia Bank

Policy Implications

Nil

Statutory Implications

The Local Government Act 1995, Section 6.10

Strategic Implications

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

Voting Requirements

Absolute Majority is required is required for this recommendation.

COMMITTEE RECOMMENDATION – ITEM 6.6

MOVED: CR B WALSH

SECONDED: CR D HUDSON

THAT THE FINANCE COMMITTEE RECOMMEND TO COUNCIL TO:

- 1. THE OPENING OF A BENDIGO AT CALL ACCOUNT, CALLED AN 11 AM ACCOUNT; AND**
- 2. THE TRANSFER OF \$800,000 FROM THE NATIONAL AUSTRALIA BANK MAXIMISER ACCOUNT TO THE BENDIGO 11AM ACCOUNT.**

CARRIED 3/0

7. QUESTIONS FROM MEMBERS

Nil

8. URGENT BUSINESS

Marketing of Short Stay Accommodation:

To market the Short Stay Accommodation vacancies during an off-peak period for Dowerin – it is recommended that a discount of 20% should be advertised for the week before Christmas, 15th December up to January 2019.

Annual Report Financial Statements:

The Shire will need to call a special meeting to finalise the annual financial statements post audit. There is unforeseen delay due to our auditor being away on personal leave. The estimated date is 4th December for the meeting. The Annual Financial Statements will be presented to Council on the 18th December 2018.

Novembers financials will be presented at the Finance Committee on the 10th December which is a week early to accommodate the Christmas break.

9. DATE OF NEXT MEETING

Date: 10 December 2018

10. CLOSURE OF MEETING

The presiding member closed the meeting at 3.58pm.