



SHIRE OF
DOWERIN
TIN DOG TERRITORY

AGENDA

Ordinary Council Meeting

To be held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Tuesday 19 April 2022
Commencing 2.00pm





NOTICE OF MEETING

Dear Elected Members,

The next Ordinary Meeting of Council of the Shire of Dowerin will be held on Tuesday 19 April 2022 in the Shire of Dowerin Council Chambers, 13 Cottrell Street, Dowerin. The format of the day will be:

2.00pm	Council Meeting
Following conclusion of Council Meeting	Council Workshop

Rebecca McCall
Chief Executive Officer
13 April 2022

DISCLAIMER

Statements or decisions made at this meeting should not be relied or acted on by an applicant or any other person until they have received written notification from the Shire. Notice of all approvals, including planning and building approvals, will be given to applicants in writing. The Shire of Dowerin expressly disclaims liability for any loss or damages suffered by a person who relies or acts on statements or decisions made at a Council or Committee meeting before receiving written notification from the Shire.

The advice and information contained herein is given by and to Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

It should be noted that the Attachment hyperlinks may not be functional from this document when sourced from the Shire of Dowerin's website. Attachment copies can be obtained by contacting the Shire Office on 08 9631 1202 or dowshire@dowerin.wa.gov.au.

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Shire of Dowerin
Ordinary Council Meeting
2.00pm Tuesday 19 April 2022



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at pm.
In opening the meeting, the CEO, Management and Councillors acknowledged the passing of Dowerin Residents Richard Melvin with a minutes silence.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr RI Trepp	President
Cr BA Ward	Deputy President
Cr WG Allsopp	
Cr DP Hudson	
Cr JC Sewell	
Cr LG Hagboom	
Cr NP McMorran	

Staff

Ms R McCall	Chief Executive Officer
Mr D Davey	Acting Manager Works & Assets
Mr A Wooldridge	Manager Corporate & Community Services
Ms L Dreghorn	Executive & Governance Officer

Members of the Public:

Apologies:

Approved Leave of Absence: Cr AJ Metcalf

3. Public Question Time

4. Disclosure of Interest

Councillors are to complete a Disclosure of Interest Form for each item they are required to disclose an interest in. The Form should be given to the Presiding Member before the meeting commences. After the meeting, the Form is to be provided to the Executive & Governance Officer for inclusion in the Disclosures Register.

5. Applications for Leave of Absence

6. Petitions and Presentations

7. Confirmation of Minutes of the Previous Meeting(s)

7.1 Ordinary Council Meeting held on 15 March 2022.

Attachment 7.1A

7.2 Annual Electors Meeting held on 29 March 2022.

Attachment 7.2A

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation – 7.1

That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 15 March 2022, as presented in Attachment 7.1A, and the Annual Electors Meeting held on 29 March 2022, as presented in Attachment 7.2A, be confirmed as a true and correct record of proceedings.

8. Minutes of Committee Meeting(s) to be Received

8.1 Bush Fire Advisory Committee AGM held on 6 April 2022

Attachment 8.1A

8.1 NEWROC Council Meeting held on 29 March 2022

Attachment 8.1B

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation – 8.1

That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Bush Fire Advisory Committee Meeting (unconfirmed) held 6 April 2022, as presented in Attachment 8.1A, and the Minutes of the NEWROC Council Meeting held 29 March 2022, as presented in Attachment 8.1B, be confirmed as a true and correct record of proceedings.

9. Recommendations from Committee Meetings for Council Consideration

9.1 Bush Fire Advisory Committee Meeting held 6 April 2022.

Voting Requirements

Simple Majority Absolute Majority

4.0 Election of Office Bearers

Officer's Recommendation to Bush Fire Advisory Committee

That, in accordance with the Bush Fire Advisory Committee's Terms of Reference, the Bush Fire Advisory Committee recommends to Council that it accepts the nominations received for consideration as Office Bearers, as presented in Attachment 8.1A.

Voting Requirements

Simple Majority Absolute Majority

5.6 Confirmation of Firebreak Order 2022/23

Officer's Recommendation to Bush Fire Advisory Committee

That the Dowerin Bushfire Advisory Committee recommend to Council that the Firebreak Order for 2022/23 be adopted, with the dates for the Prohibited Burning Period commencing on 1 November to 14 February and the Restricted Burning Period commencing on 20 October to 31 October and 15 February to 31 March, as presented in Attachment 5.6A.

10. Announcements by the President Without Discussion

11. OFFICER'S REPORTS - CORPORATE AND COMMUNITY SERVICES

11.1 Financial Activity Statements

<h2>Corporate and Community Services</h2>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	11 April 2022	
Location:	Not Applicable	
Responsible Officer:	Aaron Wooldridge, Manager Corporate and Community Services	
Author:	As above	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
SharePoint Reference:	Organisation / Financial Management / Reporting / Financial Statements / 2021-2022 Monthly Financial Statements	
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.1A - March Financial Activity Statement	

Purpose of Report

- Executive Decision Legislative Requirement

Summary

This item presents the Statement of Financial Activity to Council for the period ending March 2022.

Background

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

Regulations 34 and 35 of the *Local Government (Financial Management) Regulations 1996* set out the form and content of the financial reports, which have been prepared and are presented to Council.

Comment

In order to fulfil statutory reporting requirements and provide Council with a synopsis of the Shire of Dowerin's overall financial performance on a year-to-date basis, the following financial information is included in the Attachment.

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.

Note 1 - Statement of Financial Activity

Notes supporting the Statement of Financial Activity by Program and by Nature and Type.

Note 2 - Cash and Financial Assets

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

Note 3 - Receivables

This note provides Council with both Rates Receivables and General Receivables outstanding as at the reporting date. This report has been expanded to further break down the detail of General Receivables.

Note 4 - Other Current Assets

This note provides details of other current assets that the Shire may hold.

Note 5 - Payables

This note provides details of Shire payables unpaid as at the reporting date. This Note is new to the financial statements.

Note 6- Rate Revenue

This note provides details of rates levied during the year.

Note 7 - Disposal of Assets

This note gives details of the capital asset disposals during the year.

Note 8- Capital Acquisitions

This note details the capital expenditure program for the year.

Note 9 - Borrowings

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

Note 10 - 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 11 - Other Current Liabilities

This note outlines any provisions the Shire has on hand relative to other current liabilities.

Note 12 - Operating Grants and Contributions Received

This note provides information on operating grants received.

Note 13 - Non-Operating Grants and Contributions Received

This note provides information on non-operating grants received.

Note 14 - Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 10% or \$10,000, 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.

Consultation

Rebecca McCall, Chief Executive Officer

Megan Shirt, Consultant

Aaron Wooldridge, Manager Corporate and Community Services

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

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Council is required to adopt monthly statements of financial activity to comply with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar, Financial Management Framework and Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

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*.

Financial Implications

Nil


Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation - 11.1

That Council, by Simple Majority pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period March 2022, as presented in Attachment 11.1A.

11.2 List of Accounts Paid

<h2>Corporate & Community Services</h2>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	12 April 2022	
Location:	Not Applicable	
Responsible Officer:	Aaron Wooldridge, Manager Corporate & Community Services	
Author:	Jasmine Pietrocola, Accounts Finance Officer	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
SharePoint Reference:	Organisation/Financial Management/Reporting/Financial Statements and Credit Cards	
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.2A – List of Accounts Paid	

Purpose of Report

Executive Decision Legislative Requirement

Summary

This Item presents the List of Accounts Paid, paid under delegated authority, for March 2022.

Background

Nil

Comment

The List of Accounts Paid as presented has been reviewed by the Manager Corporate & Community Services.

Consultation

Rebecca McCall, CEO
 Aaron Wooldridge, Manager Corporate & Community Services
 Jasmine Pietrocola, Finance Officer

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 delegated authority.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively*

managed Local Government

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Regulation 12 and 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.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications

Funds expended are in accordance with Council’s adopted 2021/22 Budget.

Voting Requirements



Simple Majority



Absolute Majority


Officer’s Recommendation – 11.2

That Council, by Simple Majority pursuant to Section 6.8(1)(a) of the *Local Government Act 1995* and Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*, receives the report from the Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Dowerin Municipal Fund, as presented in Attachment 11.2A, and as detailed below:

List of Accounts Paid – March 2022	
EFT9615 to EFT9701	\$1,264,349.27
Cheque 10970 to 10974	\$10,674.13
Direct Debit 11614: Credit Card Payment: February 2022	\$1,087.98

Direct Debit 11633: Puma Energy: Fuel: February 2022	\$203.82
Direct Debit 11612, 11626 & 11639: Superannuation Payments	\$20,651.38
Direct Debit 130890: Bank Fees	\$332.77
Net Payroll; PPE 1 March 2022	\$42,633.70
Net Payroll; PPE 15 March 2022	\$47,380.42
Net Payroll; PPE 29 March 2022	\$50,709.36
TOTAL	\$1,438,022.83

11.3 2021/2022 Budget Review

<h2>Corporate and Community Services</h2>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	11 April 2022	
Location:	Not Applicable	
Responsible Officer:	Aaron Wooldridge, Manager Corporate and Community Services	
Author:	As above	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
SharePoint Reference:	Organisation/Financial Management/Budgeting/2022	
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.3A – 2021/2022 Annual Budget Review	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents the 2021/2022 Annual Budget Review to Council for consideration and, if satisfactory, adoption.

Background

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires local governments to conduct a budget review between 1 January and 31 March in each financial year. A copy of the review and determination is to be provided to the Department of Local Government, Sport and Cultural Industries (DLGSC) within 30 days of the adoption of the review.

Comment

The 2021/2022 Budget was adopted by Council at its Ordinary Meeting on 10 August 2021 (CMRef 0452 – CMRef 0461).

The Office of the Auditor General (OAG) provided the Shire of Dowerin with its final 2020/2021 Annual Financial Report on 17 February 2022 that resulted in less opening funds of \$788,302 than predicted when adopting the Budget for 2021/2022. This reduction is due to the timing of the receipt and accounting recognition of revenue relating to grant funded works.

With the delay in 2020/21 End of Year audit, the Budget Review process started later than expected.

In the process of finalising the budget review the Operating Statement has resulted in a \$985,507 variance improvement on the adopted budget. This means that from an adopted budget deficit of \$819,673 in the Statement of Comprehensive Income, the budget review now shows the current operating budget as a \$165,834 surplus. The explanation to the major variances is summarised in the below table and in detail in the notes of the Budget Review Report period ending 31 March 2022.

The Statement of Financial activity remains to provides a balanced budget.

<u>Budget Program</u>	<u>Adopted Budget</u>	<u>Revised Budget</u>	<u>Variance</u>	<u>Variance Reason</u>
Op. Grants, Subsidies & Contributions	\$6,078,134	\$6,711,800	\$633,666	Timing of receipt of funds for Flood Damage and LRCIP.
Materials & Contracts	\$7,219,361	\$6,698,717	\$520,644	Reduced Flood Damage works in FY22 due to works done in FY21.
Other Expenditure	\$299,150	\$220,848	\$78,302	Last quarter forecast less than originally budgeted.
Transfer to Reserves	\$212,962	\$463,649	\$250,687	Surplus of funds due to this review transferred for future renewal of plant.
Transfer from Reserves	\$459,521	\$266,000	\$193,521	Funds for building project not required due to project being cancelled.
Opening Funding Surplus (Deficit)	\$2,063,716	\$1,275,414	\$788,302	The opening surplus was lower than budgeted due to revenue relating to grant funded projects received in FY22 that was unspent (Flood Damage & LRCIP) being moved from revenue to liability as per the new AAS. These funds are recognised as additional revenue in this budget review.

There are other variances that are of a minor nature and have been funded from the surplus from this review. These are commented in the attached Budget Review Report from note 4 on page 8 to page 12.

With all budget amendments that have been carried out from this review, they are captured in note 5 on page 13 to 18 with comments on variances greater than \$10k.

Consultation

Rebecca McCall, Chief Executive Officer
 Aaron Wooldridge, Manager Corporate and Community Services
 Les Vidovich, Manager Works and Assets
 Megan Shirt, Consultant

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

Community Priority: Our Leaders

Objective: A thriving and progressive rural community enabled by innovation in leadership, a focus on continuous improvement and adaptability to evolving community needs

Outcome: 2, 3

Reference: L3, L4, L5

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* is applicable and states:

“33A. Review of budget

- (1) *Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.*
- (2A) *The review of an annual budget for a financial year must –*
 - (a) *consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and*
 - (b) *consider the local government’s financial position as at the date of the review; and*
 - (c) *review the outcomes for the end of that financial year that are forecast in the budget.*
- (2) *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
- (3) *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*
**Absolute majority required.*
- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.”*

Risk Implications

The Review must be completed prior to 31 March 2022 and lodged with the DLGSC within 30 days of adoption, otherwise the Shire will be non-compliant with the requirements of the *Local Government (Financial Management) Regulations 1996*.

Financial Implications

If Council adopts the proposed 2021/2022 Budget Review amendments as presented, the result is a balanced budget.

Voting Requirements

Simple Majority

Absolute Majority

Officer’s Recommendation – 11.3

That, in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*, Council:

- 1. Adopts the 2021/2022 Budget Review, as presented in Attachment 11.3A; and**
- 2. Submits a copy of the 2021/2022 Budget Review to the Department of Local Government, Sport and Cultural Industries.**

12. OFFICER'S REPORTS – GOVERNANCE AND COMPLIANCE

12.1 Ordinary Meeting of Council 2022 – Change of Time

Governance & Compliance



Date:	13 April 2022
Location:	Shire of Dowerin
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Linley Dreghorn, Executive and Governance Officer
Legislation:	<i>Local Government Act 1995,</i>
SharePoint Reference:	Organisation/Governance/Council Meetings
Disclosure of Interest:	Nil
Attachments:	Nil

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item is presented to Council to consider moving the commencement time of Ordinary Meeting of Council advertised for the remainder of the year from 2.00pm to 4.00pm

Background

At the Ordinary Meeting of Council dated 16 November 2021, Council resolved to advertise the 2022 Ordinary Meetings of Council be held in the Council Chambers on the following dates at 2.00pm:

Tuesday 18 January 2022	Tuesday 19 July 2022
Tuesday 15 February 2022	Tuesday 16 August 2022
Tuesday 15 March 2022	Tuesday 20 September 2022
Tuesday 19 April 2022	Tuesday 18 October 2022
Tuesday 17 May 2022	Tuesday 15 November 2022
Tuesday 21 June 2022	Tuesday 20 December 2022

Comment

It is proposed to move all Ordinary Council Meetings from a 2.00pm to 4.00pm start commencing as of 19 July 2022 OCM.

If Council resolve to change the start time of the Ordinary Meeting of Council commencing in July, the new times will need to be advertised locally.

Consultation

Council Workshop – February 2022, March 2022

Senior Management Team

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Section 5.3 of the *Local Government Act 1995* is applicable and states:

“5.3. Ordinary and special council meetings

- (1) *A council is to hold ordinary meetings and may hold special meetings.*
- (2) *Ordinary meetings are to be held not more than 3 months apart.*
- (3) *If a council fails to meet as required by subsection (2) the CEO is to notify the Minister of that failure.*

Regulation 12 of the *Local Government (Administration) Regulations 1996* is applicable and states:

12. Meetings, public notice of (Act s. 5.25(1)(g))

- (1) *At least once each year a local government is to give local public notice of the dates on which and the time and place at which –*
 - (a) *the ordinary council meetings; and*
 - (b) *the committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public,**are to be held in the next 12 months.*
- (2) *A local government is to give local public notice of any change to the date, time or place of a meeting referred to in subregulation (1).*
- (3) *Subject to subregulation (4), if a special meeting of a council is to be open to members of the public then the local government is to give local public notice of the date, time, place and purpose of the special meeting.*
- (4) *If a special meeting of a council is to be open to members of the public but, in the CEO’s opinion, it is not practicable to give local public notice of the matters referred to in subregulation (3), then the local government is to give public notice of the date, time, place and purpose of the special meeting in the manner and to the extent that, in the CEO’s opinion, is practicable.”*

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Appropriate notification periods
Action (Treatment)	Report in timely manner
Risk Rating (after treatment)	Adequate

Financial Implications

There will be a small cost to advertise the new meeting date. Funds are included in the 2021/22 Budget to cover any costs associated with conducting Council Meetings, and to advertise and promote the dates of Ordinary Council Meetings.

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation - 12.1

That Council, by Simple Majority, pursuant to Section 5.3 of *The Local Government Act 1995 and Regulation 12 of the Local Government (Administration) Regulations 1996*, resolves that the Ordinary Meeting of Council be held in the Council Chambers of the Shire Administration Building from 19 July 2022 moving forward, commencing at 4:00pm and the time be advertised.

12.2 Policy Manual Review – Policy 2.6 – Senior Employees and Acting CEO Policy

Governance & Compliance



Date:	13 April 2022
Location:	Shire of Dowerin
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Linley Dreghorn, Executive and Governance Officer
Legislation:	<i>Local Government Act 1995,</i>
SharePoint Reference:	Organisation/Governance/Council Policies
Disclosure of Interest:	Nil
Attachments:	<u>Attachment 12.2A</u> – Policy 2.6 – Senior Employees and Acting Chief Executive Officer Policy

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents the reviewed Policy 2.6 – Senior Employees and Acting Chief Executive Officer Policy to Council for consideration and, if satisfactory, adoption.

Background

At the 26 March 2019 Ordinary Council Meeting, Council resolved to merge the Senior Employees Statement and Acting Chief Executive Officer Policies creating Policy 2.6 – Senior Employees and Acting Chief Executive Officer Policy.

The two policies included minor changes to the wording to include the new titles, based on the organisation review, to include:

- Manager Works and Assets
- Manager Corporate & Community Services

The above listed Managers will be designated senior employees and will be appointed to Act in the position of CEO, performing all the functions and delegated authority of that position.

Comment

A tracked changes copy of the policy is included as an Attachment. The CEO advised the decision to include an emergency 10 day period is considerable and in line with other Local Government's.

The President does not have delegation, therefore an Acting CEO appointment must be made by Council resolution.

Consultation

Council Workshop – February 2022, March 2022

Senior Management Team

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation
 Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*
 Outcome: 5.3
 Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Section 2.7(2)(b) of the *Local Government Act 1995* is applicable and states:

“2.7. Role of council

- (1) *The council –*
 - (a) *governs the local government’s affairs; and*
 - (b) *is responsible for the performance of the local government’s functions.*
- (2) *Without limiting subsection (1), the council is to –*
 - (a) *oversee the allocation of the local government’s finances and resources; and*
 - (b) *determine the local government’s policies.”*

Section 5.41 of the *Local Government Act 1995* is applicable and states:

5.41. Functions of CEO

- The CEO’s functions are to –*
 - (a) *advise the council in relation to the functions of a local government under this Act and other written laws; and*
 - (b) *ensure that advice and information is available to the council so that informed decisions can be made; and*
 - (c) *cause council decisions to be implemented; and*
 - (d) *manage the day to day operations of the local government; and*
 - (e) *liaise with the mayor or president on the local government’s affairs and the performance of the local government’s functions; and*
 - (f) *speak on behalf of the local government if the mayor or president agrees; and*
 - (g) *be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and*
 - (h) *ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
 - (i) *perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.”*

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact

Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Appropriate notification periods
Action (Treatment)	Report in timely manner
Risk Rating (after treatment)	Adequate

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation - 12.2

That Council, by Simple Majority, pursuant to Section 2.7(2)(b) and Section 5.41 of the *Local Government Act 1995*, Council adopts the reviewed Policy 2.6 - Senior Employees and Acting Chief Executive Officer Policy, as presented in Attachment 12.2A.

13.	OFFICER'S REPORTS - WORKS AND ASSETS
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17.	Closure
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SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Ordinary Council Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Tuesday 15 March 2022



ABN: 35 939 977 194

P (08) 9631 1202 E dowshire@dowerin.wa.gov.au
13 Cottrell Street, Dowerin WA 6461

 www.dowerin.wa.gov.au

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1.	Official Opening / Obituaries
2.	Record of Attendance / Apologies / Leave of Absence
3.	Public Question Time
4.	Disclosure of Interest
5.	Applications for Leave of Absence
6.	Petitions and Presentations
7.	Confirmation of Minutes of the Previous Meetings
7.1	Ordinary Council Meeting held on 15 February 2022
8.	Minutes of Committee Meetings to be Received
8.1	Audit & Risk Committee Meeting - 8 March 2022
9.	Recommendations from Committee Meetings for Council Consideration
9.1	Risk Dashboard Quarterly Report - March 2022
9.2	2020/2021 Annual Report & Annual Electors Meeting
9.3	2021 Compliance Audit Report
9.4	Policy 2.2 - Risk Management Review and Risk Management Framework Review
10.	Announcements by the President Without Discussion
11.	Officer's Reports - Corporate and Community Services
11.1	Financial Activity Statements
11.2	List of Accounts Paid
11.3	Recalcitrant Rates Debtors
11.4	Application for Keeping 5 Dogs
11.5	Dowerin Community Club - Request for Unbudgeted Expenditure
12.	Officer's Reports - Governance and Compliance
13.	Officer's Reports - Works and Assets
14.	Urgent Business Approved by the Person Presiding or by Decision
15.	Elected Members' Motions
16.	Matters Behind Closed Doors
17.	Closure

Shire of Dowerin
Ordinary Council Meeting
Tuesday 15 March 2022



1. Official Opening / Obituaries

The President welcomes those in attendance and declares the Meeting open at 2.03pm.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr RI Trepp	President
Ms BA Ward	Deputy President
Mr W Allsopp	
Mr DP Hudson	
Mr LG Hagboom	
Ms N McMorran	

Staff:

Ms R McCall	Chief Executive Officer
Mr A Wooldridge	Manager Corporate and Community Services, Executive and Governance Officer
Ms L Dreghorn	

Members of the Public: Nil

Apologies: Cr AJ Metcalf, Mr L Vidovich Manager Works and Assets, Cr JC Sewell

Approved Leave of Absence: Nil

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Applications for Leave of Absence

5.1 Nil

6. Petitions and Presentations

Nil

7. Confirmation of Minutes of the Previous Meeting(s)

7.1 Ordinary Council Meeting held on 15 February 2022

Attachment 7.1A

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution

Moved: Cr Allsopp

Seconded: Cr McMorran

0569 That, by Simple Majority pursuant to Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, the Minutes of the Ordinary Council Meeting held 15 February 2022, as presented in Attachment 7.1A, be confirmed as a true and correct record of proceedings.

CARRIED 5/0

8. Minutes of Committee Meeting(s) to be Received

8.1 Audit & Risk Committee Meeting held on 8 March 2022

To be tabled at the Council Meeting as [Attachment 8.1A](#)

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution

Moved: Cr Hudson

Seconded: Cr Ward

0570 That, in accordance with Sections 5.22(2) and 3.18 of the *Local Government Act 1995*, Council receives the Minutes of the Audit and Risk Committee Meeting (unconfirmed) held on 8 March 2022, as presented in Attachment 8.1A

CARRIED 5/0

9. Recommendations from Committee Meetings for Council Consideration

9.1 Audit & Risk Committee Meeting held on 8 March 2022.

Voting Requirements



Simple Majority



Absolute Majority

7.1 Risk Dashboard Quarterly Report - March 2022

Committee's Recommendation/Council Resolution

Moved: Cr Hudson

Seconded: Cr McMorran

0571 That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit & Risk Committee:

1. Receives the quarterly Risk Dashboard Quarterly Report - March 2022, as presented in Attachment 7.1A, on the progress of actions to identify risks and track treatments to manage risks at the Shire of Dowerin;
2. Recommends to Council that it adopts the quarterly Risk Dashboard Quarterly Report - March 2022.

CARRIED 5/0

Voting Requirements



Simple Majority



Absolute Majority

7.2 2020/21 Annual Report & Annual Electors Meeting

Committee's Recommendation/Council Resolution

Moved: Cr Ward

Seconded: Cr Allsopp

0572 That, in accordance with Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995*, the Audit & Risk Committee:

1. **Accepts the 2020/21 Annual Report, as presented in Attachment 7.2A, for the 2020/21 financial year;**
2. **Recommends to Council that it adopts the 2020/21 Annual Report, as presented in Attachment 7.2A, for the 2020/21 financial year; and**
3. **Recommends to Council that it conducts its Annual Electors Meeting on Tuesday 29 March 2022 at the Lesser Hall, Cottrell Street Dowerin commencing at 6.00pm.**

CARRIED BY ABSOLUTE MAJORITY 5/0

Voting Requirements



Simple Majority



Absolute Majority

7.3

2021 Compliance Audit Return

Committee's Recommendation/Council Resolution

Moved: Cr Allsopp

Seconded: Cr Ward

0573

That, in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. **Receives the 2021 Compliance Audit Return, as presented in Attachment 7.3A, noting the remedial action taken to address the three areas of partial non-compliance; and**
2. **Recommends to Council that it adopts the 2021 Compliance Audit Return and submits it to the Department of Local Government, Sport & Cultural Industries prior to 31 March 2022.**

CARRIED 5/0

Voting Requirements



Simple Majority



Absolute Majority

7.4

Policy 2.2 - Risk Management Policy and Risk Management Framework Review

Committee's Recommendation/Council Resolution

Moved: Cr Hudson

Seconded: Cr McMorran

0574

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. **Receives Policy 2.2 - Risk Management Policy, as presented in Attachment 7.4A, and the Risk Management Framework, as presented in Attachment 7.4B; and**
2. **Recommends to Council that it adopts Policy 2.2 - Risk Management Policy and the Risk Management Framework.**

CARRIED 5/0


10.

Announcements by the President Without Discussion

Nil

11. OFFICER'S REPORTS – CORPORATE AND COMMUNITY SERVICES

11.1 Financial Activity Statements

<h1>Corporate and Community Services</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	8 March 2022	
Location:	Not Applicable	
Responsible Officer:	Aaron Wooldridge, Manager Corporate and Community Services	
Author:	As above	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
SharePoint Reference:	Organisation / Financial Management / Reporting / Financial Statements / 2021-2022 Monthly Financial Statements	
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.1A – February Financial Activity Statement	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This item presents the Statement of Financial Activity to Council for the period ending February 2022.

Background

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

Regulations 34 and 35 of the *Local Government (Financial Management) Regulations 1996* set out the form and content of the financial reports, which have been prepared and are presented to Council.

Comment

In order to fulfil statutory reporting requirements and provide Council with a synopsis of the Shire of Dowerin's overall financial performance on a year-to-date basis, the following financial information is included in the Attachment.

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.

Note 1 – Statement of Financial Activity

Notes supporting the Statement of Financial Activity by Program and by Nature and Type.

Note 2 – Cash and Financial Assets

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

Note 3 – Receivables

This note provides Council with both Rates Receivables and General Receivables outstanding as at the reporting date. This report has been expanded to further break down the detail of General Receivables.

Note 4 - Other Current Assets

This note provides details of other current assets that the Shire may hold.

Note 5 - Payables

This note provides details of Shire payables unpaid as at the reporting date. This Note is new to the financial statements.

Note 6- Rate Revenue

This note provides details of rates levied during the year.

Note 7 - Disposal of Assets

This note gives details of the capital asset disposals during the year.

Note 8- Capital Acquisitions

This note details the capital expenditure program for the year.

Note 9 -Borrowings

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

Note 10 - 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 11 - Other Current Liabilities

This note outlines any provisions the Shire has on hand relative to other current liabilities.

Note 12 - Operating Grants and Contributions Received

This note provides information on operating grants received.

Note 13 - Non-Operating Grants and Contributions Received

This note provides information on non-operating grants received.

Note 14 - Explanation of Material Variances

Council adopted (in conjunction with the Annual Budget) a material reporting variance threshold of 10% or \$10,000, 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.

Consultation

Rebecca McCall, Chief Executive Officer

Megan Shirt, Consultant

Aaron Wooldridge, Manager Corporate and Community Services

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

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Council is required to adopt monthly statements of financial activity to comply with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar, Financial Management Framework and Legislation
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

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*.

Financial Implications

Nil

Officers Recommendation/Resolution


Moved: Cr Ward

Seconded: Cr Hudson

0575 That Council, by Simple Majority pursuant to Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, receives the statutory Financial Activity Statement report for the period February 2022, as presented in Attachment 11.1A.

CARRIED 5/0

11.2 List of Accounts Paid

<h1>Corporate & Community Services</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	1 March 2022	
Location:	Not Applicable	
Responsible Officer:	Aaron Wooldridge, Manager Corporate & Community Services	
Author:	Jasmine Pietrocola, Accounts Finance Officer	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
SharePoint Reference:	Organisation/Financial Management/Reporting/Financial Statements and Credit Cards	
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.2A – List of Accounts Paid	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents the List of Accounts Paid, paid under delegated authority, for February 2022.

Background

Nil

Comment

The List of Accounts Paid as presented has been reviewed by the Manager Corporate & Community Services.

Consultation

Rebecca McCall, CEO

Aaron Wooldridge, Manager Corporate & Community Services

Jasmine Pietrocola, Finance Officer

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 delegated authority.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Regulation 12 and 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.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Calendar
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications

Funds expended are in accordance with Council's adopted 2021/22 Budget.

2.27pm – Cr Hagboom enters the meeting.

2.29pm – Cr Hagboom left the meeting.

2.32pm – Cr Hagboom re-enters the meeting.

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Ward

Seconded: Cr Allsopp

0576

That Council, by Simple Majority pursuant to Section 6.8(1)(a) of the *Local Government Act 1995* and Regulation 12 & 13 of the *Local Government (Financial Management) Regulations 1996*, receives the report from the Chief Executive Officer on the exercise of delegated authority in relation to creditor payments from the Shire of Dowerin Municipal Fund, as presented in Attachment 11.2A, and as detailed below:

List of Accounts Paid – February 2022	
EFT9330 to EFT9445	\$930,483.26
Cheque 10963 to 10969	\$58,945.11

Direct Debit 11588: Credit Card Payment: January 2022	\$2,974.81
Direct Debit 11597: Puma Energy: Fuel: January 2022	\$475.44
Direct Debit 11586 & 11601: Superannuation	\$12,709.38
130889: Bank Fees	\$601.94
Net Payroll; PPE 1 February 2022	\$44,559.69
Net Payroll; PPE 15 February 2022	\$40,477.64
TOTAL	\$1,091,227.27

CARRIED 6/0

11.3 Recalcitrant Rates Debtors

<h2>Corporate and Community Services</h2>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	2 March 2022	
Location:	Various	
Responsible Officer:	Aaron Wooldridge, Manager Corporate and Community Services	
Author:	Sheldon Cox, Rates Officer	
Legislation:	<i>Local Government Act 1995; Local Government (Financial Management) Regulations 1996</i>	
Sharepoint Reference:	Organisation/Rates and Evaluations/Reporting/2022 Recalcitrant Rates Debtors	
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.3A – Recalcitrant Rates Debtors	

Purpose of Report



Executive Decision



Legislative Requirement

Summary

The Shire of Dowerin recalcitrant rates debtors report for February 2022 details non-pensioner assessments, not paying on an arrangement, with a previous year's balance of more than \$100.

Background

It is considered best practice for Council to have less than 4% of total rates levied outstanding at the end of the financial year (approximately \$55,000). Council does not meet this target due to several assessments holding large debts.

Comment

Currently there are 12 properties with three or more years of outstanding rates at a total of \$104,437.88. This is down from 16 properties with a total debt of \$144,162.04 at the end of October 2021. Prior to the 2021/2022 Billing, outstanding rates were at \$116,517.56.

Of these 12 properties, one property cannot be sold by bailiff auction, so a further agenda item is to be presented to council with various options and recommended actions.

Most recalcitrant rates debtors have commenced payment arrangements, helping to reduce what is currently outstanding, with multiple assessments making significant payments or being paid in full.

A long existing recalcitrant debtor has also paid three assessments in full, having previously not made any payments since 2017. On top of the recent bailiff auction, another assessment paid over \$14,000 and cleared all debt that has been accruing since 2015.

As long as the proactive debt recovery action continues, it is expected that at least \$76,000 or more of recalcitrant debts will be significantly reduced and/or finalised within the next three years.

There is a legislative requirement on local governments to recover rates. Therefore, taking no action may be in breach of Section 6.57 of the *Local Government Act 1995* which states:

“6.57. Non-compliance with procedure in Act not to prevent recovery of rate or service charge

In proceedings by or on behalf of a local government for the recovery of an amount due in respect of a rate or service charge, failure by the local government to comply in respect of the rate or service charge with the provisions of this Act, is not a defence, if it appears that

it had the power to impose, and did in fact assent to the imposition of, the rate or service charge."

The Shire's Rates Officer will continue to monitor and undertake all available debt recovery actions as the work done to date shows that this results in positive outcomes.

Due to robust rate recovery procedures now in place and with some properties now sold, debt is again reduced, with more ratepayers paying outstanding accounts and/or adhering to payment arrangements.

Since the raising of the 2021/2022 Rates, all prior rates debts have moved into arrears. It is noted that no further ratepayers have been added into the Recalcitrant Debtors list which is considered to be part of the positive outcome of debt recovery.

Consultation

Sheldon Cox, Rates Officer

Tara Donnelly, Casual Rates Officer

Aaron Wooldridge, Manager Corporate and Community Services

Lauren Marsh, Senior Account Manager - AMPAC Debt Recovery

Damian Barr, Director, Local Government Services, AMPAC Debt Recovery

Association of Rates Officers

Troy Hancock, Legislation Officer, DLGSC

Policy Implications

Nil

Statutory Implications

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

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: *We are recognised as a transparent, well governed, and effectively managed Local Government*

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Financial Impact
Risk Description	\$50,001 - \$200,000
Consequence Rating	Major (4)
Likelihood Rating	Likely (4)
Risk Matrix Rating	Extreme (20)

Key Controls (in place)	Financial Management Framework; Debt Recovery Procedures; Legislation
Action (Treatment)	Undertake debt recovery as per procedures and legislation
Risk Rating (after treatment)	Effective

Financial Implications

The risk implications as set out above has now increased from \$5,001 - \$50,000 to \$50,001 - \$200,000 as this is the next bracket in our risk description and our long-term outstanding debts are now over \$64,000.

Our signed, audited Annual Financial Report for 2020/2021 required staff to create a provision for doubtful rates debt to the value of \$59,781.60 due to this amount being considered unrecoverable. As the debt increases, the impact on Councils' revenue stream increases.

This provision does not stop or delay legal action, nor does it stop the increasing debt, it simply means that these funds are now reflected as a liability rather than an asset in the Shire's financials.

The estimated Doubtful Debt provision is now estimated to be approximately \$59,000 due to the increase in debt being recovered.

Voting Requirements

Simple Majority Absolute Majority

Officers Recommendation/Resolution

Moved: Cr McMorran **Seconded:** Cr Hudson

0577 That Council, by Simple Majority, receives the report of Recalcitrant Rates Debtors, as presented in Attachment 11.3A.

CARRIED 6/0

11.4 340 Hindmarsh Back Road, Dowerin - Application for the Keeping of Five Dogs

Corporate & Community Services



Date:	3 March 2022
Location:	340 Hindmarsh Back Road, Dowerin
Responsible Officer:	Aaron Wooldridge, Manager Corporate & Community Services
Author:	Linley Dreghorn, Executive & Governance Officer
Legislation:	<i>Dog Act 1976</i> ; Shire of Dowerin Dogs Local Law 2008
Sharepoint Reference:	Compliance/Ranger/Animal Registrations
Disclosure of Interest:	Nil
Attachments:	Attachment 11.4A - Ranger's Report

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents an application for the keeping of five dogs at a rural property to Council for consideration and, if satisfactory, approval.

Background

An application has been received to keep five dogs at 340 Hindmarsh Back Road, Dowerin. Any person wishing to keep more than two dogs within prescribed areas is required to get Council approval.

Comment

A copy of the Ranger's Report is provided as an Attachment. The report details the process of assessing the application, the inspection of the property and the Ranger's recommendation.

All dogs have been microchipped, registered and are between the ages of 1 and 6 years of age.

Consultation

Gloria Robinson - Rural Ranger Services

Policy Implications

Nil

Statutory Implications

The Shire of Dowerin Dogs Local Law 2018 and Part 26 of the *Dog Act 1976* are applicable.

Clause 3.2(2)(b) of the Dogs Local Law only permits the keeping of four dogs over the age of three months if the premises is situated outside a townsite. However, Section 26(3) of the *Dog Act 1976* enables a local government to grant an exemption in respect of the numbers of dogs permitted to be kept at a residence. Such an exemption may be made subject to conditions, including a condition that it applies only to the dogs specified in the exemption.

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed local government

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Management Framework
Action (Treatment)	Document Governance Framework
Risk Rating (after treatment)	Adequate

Financial Implications

An application fee of \$100 applies and the cost of registration on all five dogs.

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution

Moved: Cr Trepp

Seconded: Cr Hudson

0578

That, in accordance with Section 26(3) of the *Dog Act 1976*, Council approves the application to house five dogs at 340 Hindmarsh Back Road, Dowerin with the following conditions:

- 1. The approval being placed on the condition that the dogs do not prove to be a nuisance (to the satisfaction of Council) to adjoining or adjacent neighbours in terms of barking, aggressive behaviours and / or wandering;**
- 2. The exemption applies only to the 5 dogs stated on the application. Once any of the dogs are deceased, sold or otherwise disposed of, the exemption ceases to have effect;**
- 3. The exemption will cease to have effect on the date of any conviction for an offence relating to the Dog Act 1976 in respect of any of the dogs, or any person in charge of those dogs;**

- 4. The subject property must be kept clear of all animal excreta using proper disposal methods;**
- 5. Adequate cover and protection are always to be available to the dogs;**
- 6. The dogs are to be adequately confined in accordance with Section 3.1 of the Shires Dog Local Law;**
- 7. A self-watering drinking device is to be installed in both the house yard and the working dog pen so that fresh clean water is always available;**
- 8. The property is to be inspected Annually by the Council Ranger; and**
- 9. Access to the property is to be given to the Council Ranger for the Annual Inspection, or more regularly if the Council so determines.**

CARRIED 6/0

11.5 Dowerin Community Club – Request for Unbudgeted Expenditure

<h1>Corporate & Community Services</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	8 March 2022	
Location:	35 East Street, Dowerin	
Responsible Officer:	Aaron Wooldridge, Manager Corporate & Community Services	
Author:	Linley Dreghorn, Executive & Governance Officer	
Legislation:	<i>Local Government Act 1995;</i>	
Sharepoint Reference:		
Disclosure of Interest:	Nil	
Attachments:	Attachment 11.5A – VTP Engineering Report	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents a proposal to allocate funding towards the Dowerin Community Club ceiling repairs to Council for consideration and, if satisfactory, approval.

Background

On the morning of 17 January 2022, the Manager of the Dowerin Community Club rang to inform the Shire that a portion of the internal roof structure had collapsed. The failure occurred when the venue was empty, and the doors and windows were closed. The Shire engaged VTP Engineering to undertake an initial structural integrity assessment. From the engineering report, the inspection revealed that over the area, the bulkhead had not been constructed in accordance with good building practices, this report is available as Attachment 11.5A.

Cooper and Oxley were the company engaged to construct the Community Club in 2012-13 and have since gone into receivership.

Comment

Due to the nature of the damage, LGIS have informed the Shire that it is ineligible for an insurance claim to cover the cost of repairs. As Cooper and Oxley have gone into receivership there is no opportunity to seek repairs of damages or warranty claim through the restructure of Cooper and Oxley.

This means the full cost of the repairs will need to be borne by the Shire. Requests to Quote have been requested and to date two have been received with another two pending. To date submissions are between \$68,500 and \$90,508.

It is the intent of Management to engage a suitably qualified contractor who can undertake the necessary repair in a timely manner.

It is suggested to fund the repairs utilising the Land and Building Reserve.

Consultation

Rebecca McCall, Chief Executive Officer

Les Vidovich, Manager Works and Assets

Aaron Wooldridge, Manager Corporate & Community Services
LGIS Insurance
Sebastian Chira, Structural Engineer, VTP Engineering
Wes Hagboom, Dowerin Community Club

Policy Implications

Nil

Statutory Implications

Section 6.8 of the *Local Government Act 1995* is applicable and states:

“6.8. Expenditure from municipal fund not included in annual budget

- (1) *A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure –*
 - (a) *is incurred in a financial year before the adoption of the annual budget by the local government; or*
 - (b) *is authorised in advance by resolution*; or*
 - (c) *is authorised in advance by the mayor or president in an emergency.*

** Absolute majority required.*

- (1a) *In subsection (1) –*

additional purpose means a purpose for which no expenditure estimate is included in the local government's annual budget.

- (2) *Where expenditure has been incurred by a local government –*
 - (a) *pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and*
 - (b) *pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.”*

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government

Outcome: 5.2

Reference: 5.2.2

Community Priority: Our Infrastructure

Objective: We have functional assets and infrastructure that supports the community.

Outcome: 3.2

Reference:

Asset Management Plan

The unforeseen repairs was not forecasted in the AMP. Upon completion of the works, the AMP will be updated to acknowledge the repairs.

Long Term Financial Plan

The unforeseen repairs was not forecasted in the LTFP. The transfer out of the Land and Building Reserve will impact on the LTFP and appropriate treatment will need to be considered.

Risk Implications

Risk Profiling Theme	Management of Facilities/Venues/Events
Risk Category	Financial Impact
Risk Description	\$50,001 - \$200,000
Consequence Rating	Minor (2)
Likelihood Rating	Unlikely (2)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Asset Management Plan
Action (Treatment)	Nil
Risk Rating (after treatment)	Adequate

Financial Implications

It is proposed to fund the repairs utilising the funds available in the Land and Building Reserve. The budgeted movements for the Land and Building Reserve are as follows:

Adopted Budget 2021/22		Draft Budget Review 2021/22	
Opening Balance	\$346,803	Opening Balance	\$346,803
Transfer Out	\$150,000	Transfer Out	\$70,000
Closing Balance	\$199,381	Closing Balance	\$276,803

The Adopted Budget 2021/21 included the transfer of \$150,000 out of the Land and Building Reserve and corresponding expenditure of \$150,000 to fund the purchase of a building. Discussions with Council post the adoption of the current budget has resulted in the decision not to proceed with the property purchase. This decision is to be formerly recognised through the budget review process.

It is anticipated there will be additional costs of approximately \$2,000 for the removal of debris and re-instatement of the function room with furniture. This cost can be absorbed through the existing salaries and wages budget for building maintenance budget.

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation/Resolution

Moved: Cr Hudson

Seconded: Cr McMorran

0579

That, in accordance with Section 6.8 of the *Local Government Act 1995* Council allocates up to \$70,000 towards the repairs to the Dowerin Community Club ceiling, as presented in Attachment 11.5B, with the GL Account Code to be determined as part of the 2021/22 Budget Review process.

CARRIED 6/0

12. OFFICER'S REPORTS – GOVERNANCE AND COMPLIANCE

Nil

13. OFFICER'S REPORTS – WORKS AND ASSETS

Nil

14. Urgent Business Approved by the Person Presiding or by Decision

Nil

15. Elected Members' Motions

Nil

16. Matters Behind Closed Doors

Nil

17. Closure

The President thanked those in attendance and declared the Meeting closed at 2.49pm.



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Annual Electors Meeting

Held at the Lesser Hall
Anderson Street, Dowerin WA 6461
Tuesday 29 March 2022



ABN: 35 939 977 194
P (08) 9631 1202 E dowshire@dowerin.wa.gov.au
13 Cottrell Street, Dowerin WA 6461

 www.dowerin.wa.gov.au

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Shire of Dowerin
Annual Electors Meeting
Tuesday 29 March 2022



1. Official Opening

The President welcomed those in attendance and declared the meeting open at 6:00pm, and requested attendees to check in using the QR Code for the Lesser Hall or completing the hard copy Contact Register. The President also reminded attendees of the need to adhere to social distancing requirements.

2. Record of Attendance / Apologies / Leave of Absence

Councillors:

Cr RI Trepp	President
Cr BA Ward	Deputy President
Cr DP Hudson	
Cr PA McMorran	
Cr WG Allsopp	
Cr JC Sewell	

Staff

Ms R McCall	Chief Executive Officer
Mr A Wooldridge	Manager Corporate & Community Services
Mr D Davey	Acting Manager Works & Assets
Ms L Dreghorn	Executive & Governance Officer

Members of the Public: Emma Richards, Russel Sutherland, Lyn Phillips, Ian Phillips, Diane Hudson, Suzy Crippen, Brent Walsh,

Apologies: Cr AJ Metcalf, Cr LG Hagboom,

Approved Leave of Absence: Nil

3. Confirmation of Minutes of the Previous Meeting(s)

3.1 Annual Electors Meeting held on 3 February 2021

Attachment 3.1A

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Hudson **Seconded:** Emma Richards

0580 That, in accordance with Section 5.32 of the *Local Government Act 1995*, the Minutes of the Annual Electors Meeting held on 3 February 2021, as presented in Attachment 3.1A, be confirmed as a true and correct record of proceedings.

CARRIED

4. OFFICER'S REPORTS - CORPORATE AND COMMUNITY SERVICES

4.1 Receipt of the 2020/21 Annual Report

<h1>Corporate & Community Services</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	24 March 2022	
Location:	Not applicable	
Responsible Officer:	Aaron Wooldridge, Manager Corporate & Community Services	
Author:	Linley Dreghorn, Executive & Governance Officer	
Legislation:	<i>Local Government Act 1995</i>	
SharePoint Reference:	Organisation/Governance/Council Meetings/2022 Annual Electors Meeting	
Disclosure of Interest:	Nil	
Attachments:	Attachment 4.1A - 2020/21 Annual Report	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents the 2020/21 Annual Report to the Annual Electors Meeting.

Background

The annual financial statements for the year ended 30 June 2021 have been completed, as has the annual audit of those financial statements by Council's auditors, Macri Partners Chartered Accountants (Macri).

The Audit & Risk Committee adopted the 2020/21 Annual Report at its March 2022 meeting (CMRef 0566), with Council also adopting the 2020/21 Annual Report at its March 2022 Meeting (CMRef 0572).

The 2020/21 Annual Report is provided as an Attachment.

Comment

The 2020/21 Annual Report consists of the following parts:

1. 2020/21 Annual Financial Statements;
2. Independent Auditor's Report;
3. President's Report;
4. CEO's Report; and
5. Statutory Reports.

In addition, reports on the activities and events undertaken by the Shire for the financial year are included.

Consultation

Local Public Notice provided on 17 March 2022
 Council Meeting 15 March 2022
 Audit & Risk Committee Meeting 8 March 2022
 OAG & Macri
 Senior Management Group

Policy Implications

Nil

Strategic Implications

Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government.

Outcome: 5.3

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Section 5.27 of the *Local Government Act 1995* states that a general meeting of electors is to be held once every financial year on a day selected by the local government but not more than 56 days after the adoption of the annual report.

Section 5.29 of the *Local Government Act 1995* states that the CEO is to convene an electors' meeting by giving 14 days local public notice.

Regulation 15 of the *Local Government (Administration) Regulations 1996* state that the matters to be discussed at an Annual Electors Meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Management Framework
Action (Treatment)	Document Governance Management Framework

Risk Rating (after treatment)	Adequate
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Financial Implications

Nil

Meeting Comment

The President noted that while Comprehensive Income was listed as \$32 million this was due to a revaluation of the Shire's roads.

While the 2020/21 Annual Report indicated a negative trend in some ratios, the President explained this was due to the Shire relying heavily on grant funding, being unable to raise the necessary amount from rates. It was also noted the situation was not unique to Dowerin with many smaller local governments in the same situation. Advocacy is being undertaken across the sector to review the methodology in determining the ratios, and the value they provide to the public and organisation.

The President was also pleased to confirm that an Unqualified Audit was achieved from the end of year audit process, thanking and congratulating staff on their efforts to achieve such a result.

Voting Requirements



Simple Majority



Absolute Majority

Resolution

Moved: Cr Allsopp

Seconded: Suzy Crippen

0581 That, pursuant to Section 5.27 of the *Local Government Act 1995* and Regulation 15 of the *Local Government (Administration) Regulations 1996*, the President's Report, as included in Attachment 4.1A, be received.

CARRIED

Officer's Recommendation/Resolution

Moved: Cr Allsopp

Seconded: Brent Walsh

0582 That, pursuant to Section 5.27 of the *Local Government Act 1995* and Regulation 15 of the *Local Government (Administration) Regulations 1996*, the 2020/21 Annual Report, as presented in Attachment 4.1A, be received.

CARRIED

5. General Business

6.1 Previous Business

The President addressed business arising from the previous minutes. Some items still outstanding include:

Investigation back up power supply options for Field Days and DCC

Main Street – repair hand/parking rails

Main Street Lighting – upgrade remaining 14 lights

Water Catchment – investigate opportunities and seek funding for water projects

Community Bus - E. Richards requests that Council reconsiders the replacement of the bus soon. Appreciates that due to current COVID conditions the utilisation of the bus is low, however safety concerns need to be addressed. The CEO advised that the item was presented to Council and Council resolved not to proceed with the purchase. The CEO also advised that funding bodies were contacted to ascertain the likelihood of attracting grant funding however the feedback suggests that due to Dowerin's population and the bus' current utilisation rate, the chance of a successful funding application would be very slim to nil. Therefore, the replacement would need to be 100% funded by the community.

6.2 Upgrade Dowerin – Kalannie Road

The question was asked as to how much of these road works is grant funded and how much was the Shires contributions. The Acting Manager Works & Assets (MWA) advised that the Shire's contribution is 6.5%.

The CEO confirmed this project to be a 4 year project and that we are currently in the first year which is valued at \$1.2 million. The second year is valued at \$1.1 million for 5km.

Mrs Phillips has reviewed the flora report and has been out and marked the rare flora with pink tape.

CEO asked Mrs Phillips if she has been happy with the community consultation process. Mrs Phillips confirmed she has been happy with the consultation.

6.3 Road Construction

A portion of new road construction is already failing. The question was asked if this is this due to poor construction or poor material and if cost is a factor. MWA advised that cement stabilisation assists with foundation however there is considerable cost involved with road construction and given the current global factors, material costs are increasing. Subsurface moisture and salinity also are a factor.

R. Sutherland used Toodyay Road to Perth as an example as this was reconstructed only 6 months old and is already showing signs of failures. Northam – Pinthara Road significant failures.

6.4 Shire Vehicle Servicing

The question was asked regarding Shire fleet pre-starts checks. Are these being done and when? CEO responded that we have a comprehensive maintenance schedule. Daily plant vehicle checks are being undertaken and regular servicing is being carried out by local service providers or external contractors.

The CEO was then asked if the Shire is buying locally. CEO acknowledges the reference to a recent incident when due to time constraints tyres were purchased in Northam. It is Shire practice to support local where possible.

6.5 Field Days

It was raised if the Dowerin Field Days will proceed in 2022. The CEO advised that at this stage yes, obviously COVID-19 pending.

6.6 Housing

The issue was raised regarding the serious lack of housing availability in town. It is hard for businesses to put investment into building their businesses when there is no housing to accommodate staff let alone families. What is going to be done to address this?

It was suggested to build another Memorial unit block.

It was also raised regarding the lack of local builders available in town. Aged care housing is also an issue we need to address with our aging population.

6.7 Electric Charging Point in Dowerin

The President raised the suggestion to install an EV charging point at the SSA to encourage people to stay overnight in Dowerin. Cr McMorran asked if it would be possible to partner with RAC to establish this. CEO advised that a partnership proposal has been submitted to RAC under the umbrella of Wheatbelt Way for consideration.

6.8 Community Engagement

Cr Hudson advised that by bringing the community together some previously old and run down buildings have been resurrected. Shire isn't the be all and end all to getting works around town done. Let's encourage the community to get together and put more effort into building our community.

6.9 Dowerin Triathlon

The Triathlon was held on the 26 March and was a great success with 37 competitors across 7 categories. The event was well run and positive feedback has been received.

Congratulations to all participants on their achievements.

6. Closure

There being no further business the President thanked those in attendance and declared the meeting closed at 6.52pm.



Dowerin Bushfire Advisory Committee

Minutes - Annual General Meeting Wednesday 6 April 2022

1. WELCOME, ATTENDANCE AND APOLOGIES

The CEO declared the meeting open at 4:45pm.

Present

Paul Millstead
Cr Adam Metcalf
Simon Emmott
Phil Pickering
Peter Henning
Gavin Hagboom
Kahn Crute
Rebecca McCall, CEO
Linley Dreghorn, Executive & Governance Officer
Aaron Wooldridge, MCCS

Apologies

Josh Ward
Gavin Howard
Daniel Hendriksen, DFES

2. CONFIRMATION OF MINUTES

Moved: Cr Adam Metcalf

Seconded: Simon Emmott

That the minutes of the 7 April 2021 Annual General Meeting of the Dowerin Bushfire Advisory Committee be accepted.

CARRIED

3. BUSINESS ARISING FROM PREVIOUS MINUTES

Nil

4. ELECTION OF OFFICE BEARERS

All positions were declared vacant and the CEO called for nominations.

4.1 Chief Bush Fire Control Officer

Nominated: Paul Millstead

Moved: G.Hagboom

Seconded: S. Emmott

There being no further nominations, Paul Millstead be elected unopposed as Chief Bush Fire Control Officer.

CARRIED

4.2 Deputy Chief Bush Fire Control Officer

Nominated: Phil Pickering

Moved: G.Hagboom

Seconded: P.Millstead

There being no further nominations, Phil Pickering be elected unopposed as Deputy Chief Bush Fire Control Officer.

CARRIED

4.3 Fire Control Officers

Moved: P. Millstead

Seconded: S. Emmott

That the Dowerin Bushfire Advisory Committee recommend to Council that the following persons be appointed as Fire Control Officers for the 2022/23 fire season:

Position	Name	Mobile
Fire Weather Officers	Paul Millstead	0427 311 721
Bush Fire Control Officers	Paul Millstead	0427 311 721
	Phil Pickering	0429 311 250
	Rebecca McCall	0417 449 451
	Aaron Wooldridge	0499 659 168

	Gloria Robinson	0408 909 356
Minnivale	Kahn Crute – subject to achieving FCO	0497 112 931
	Graham Ralph	0427 313 014
Cadoux-Manmanning	Alan Bear	0499 156 500
	Shayne Booth	0427 732 013
	Simon Emmott	0428 955 940
Ejanding	Paul Millsteed	0427 311 721
	Brett Jones	0428 323 012
Ucarty	Darrel Hudson	0428 311 063
	Gavin Hagboom	0427 341 026
Dual Fire Control Officers		
Shire of Cunderdin	Gavin Hagboom	0427 341 026
Shire of Goomalling	Phil Pickering	0429 311 250
	Gavin Hagboom	0427 341 026
Shire of Koorda	Alan Bear	0499 156 500
Shire of Wongan-Ballidu	Simon Emmott	0428 955 940
	Paul Millsteed	0427 311 721
Shire of Wyalkatchem	Kahn Crute - subject to achieving FCO	0497 112 931

CARRIED

5. GENERAL BUSINESS

5.1 DFES Actuals 2021/22 and Budget 2022/23

The adopted budget allocation for 2021/21 was just under \$31,200, of which \$32,268 has been expended to date. Insurance premiums made up a large portion of this expenditure, with \$9,663 expended on insurance.

5.2 DFES Operating / Capital Grant 2022/23

This was submitted mid March with a variance for brigade vehicles. We are still awaiting the delivery of the Minnivale brigade appliance. However, the new appliance will not fit in the shed so part of the capital works request includes a replacement shed. It is likely that the appliance will arrive before the shed can be approved/constructed hence negotiations will occur with surrounding landowners to temporarily house the appliance. Consultation will occur with the brigade regarding the proposal to either replace the existing shed or retaining it and constructing a new shed.

An alternative program has been submitted for vehicles, with dual cabs requested as opposed to single cab units. Additionally, an extension to the Dowerin brigade facility has been requested to address OSH and storage issues. Draft plans of the proposed design have been developed.

A 38,000L tank has been requested for Ucarty at a cost of \$5,830. There is a need for a generator for the Dowerin facility as priority for a cost of \$23,870. This year we applied for a variation for the funding of 3 pelican lights to instead purchase two K2 Flir Thermal Imaging cameras. The variation was approved; therefore we have applied this year for a third camera so one is available in each appliance.

An application for Cell Fi boosters for all appliances and the Minnivale shed has been lodged at the cost of \$9,400. We have also applied for two digital information display boards for each brigade at a cost of \$1,500.

Operating Expenditure has increased from \$27,000 to \$38,000 due to increases in utilities, insurance and PPE upgrades.

The outcome of the grant application will be known in approximately 6-8 weeks.

5.3 Fire Reports (Form 2) Brigade Unit Details

Pretty busy season. Header fires and large electrical storm created havoc over a number of days with spot fires reigniting. Aerial bombers were a huge benefit in gaining control of these fire quickly. The water bombers were not available for the entire season and we feel it would be beneficial to have them longer.

5.4 Confirmation of Member's List (Names)

The LG Brigade Personnel Listing was circulated, with the Dowerin List reviewed, and the Minnivale List will be reviewed and provided to the Shire. The BGU List includes amendments.

5.5 DFES Local Government Report Package

The Report was provided for information.

5.6 Confirmation of Firebreak Order 2022/23

The draft Firebreak Order for 2022/23 was presented to the Committee.

Moved: P. Millsteed

Seconded: P. Pickering

That the Dowerin Bushfire Advisory Committee recommend to Council that the Firebreak Order for 2022/23 be adopted, with the dates for the Prohibited Burning Period commencing on 1 November to 14 February and the Restricted Burning Period commencing on 20 October to 31 October and 15 February to 31 March.

CARRIED

5.7 Receival of Flir K2 Thermal Imaging Camera

The matter was included for information. It was advised the units have arrived and will need to arrange with Westside Auto Electrics from Northam to install in appliances.

5.8 COVID-19 Vaccination Requirements

CEO to send a letter advising outstanding members can no longer access DFES facilities without providing evidence of vaccination.

5.9 Proposal to Relinquish Control of Bush Fire Brigades to DFES

Dowerin Brigade has spoken previously about moving over to DFES. DFES has advised to request that the Shire retains control of the buildings until the facilities are to the required standard for service. CEO advised that the Shire of Wyalkatchem have commenced the process of relinquishing the brigade back to DFES. The Committee were advised that Wongan Hills is looking at proposing to separate Cadoux/Manmanning.

Members are in support of moving forward with the proposal for the Shire to relinquish Dowerin and Minnivale to DFES. CEO advised that costings will be sort to determine responsibilities moving forward from DFES and Shire.

5.10 Work Health and Safety (General) Regulations 2022

Goomalling have implemented a Fire Response Brigade – This is an initiative to sign up members (local farmers). Members are required to complete training and are appropriately fitted with PPE.

Guidelines for Operating Private Equipment at Fires has been distributed and the main key points are communication, PPE, appropriateness of equipment and ensuring personnel are appropriately trained. Minimum PPE requirements and ensuring equipment is of a general standard.

6. NEXT MEETING

The date of the next Bushfire Advisory Committee Annual General Meeting is scheduled for 5 April 2023.

7. MEETING CLOSED

There being no further business the meeting was declared closed at 5.40pm.



Council Meeting

Tuesday 29 March 2022

Shire of Wyalkatchem Council Chambers

MINUTES

2pm Council Meeting

www.newroc.com.au



North Eastern Wheatbelt Regional Organisation of Councils
 Dowerin | Koorda | Mt Marshall | Mukinbudin | Nungarin | Trayning | Wyalkatchem

ANNUAL CALENDAR OF ACTIVITIES

MONTH	ACTIVITY	MEETING
January		Executive
February	<ul style="list-style-type: none"> 👉 Council refreshes itself on NEWROC Vision, Mission, Values (review Vision and Mission every other year) 👉 Council reviews NEWROC project priorities 	Council
March	<ul style="list-style-type: none"> 👉 WDC attendance to respond to NEWROC project priorities 👉 Submit priority projects to WDC, Regional Development and WA Planning 	Executive
April	👉 NEWROC Budget Preparation	Council
May	<ul style="list-style-type: none"> 👉 NEWROC Draft Budget Presented 👉 NEWROC Executive Officer Contract/Hourly Rate Review (current contract expires June 2022) 👉 Local Government Week agenda to be discussed at Executive meeting to determine if EA should attend 	Executive
June	👉 NEWROC Budget Adopted	Council
July		Executive
August	<ul style="list-style-type: none"> 👉 Information for Councillors pre-election 👉 NEWROC Audit 	Council
September		Executive
October	👉 NEWROC CEO and President Handover	Council
November	<ul style="list-style-type: none"> 👉 NEWROC Induction of new Council representatives (every other year) 👉 Review NEWROC MoU (every other year) 	Executive
December	👉 NEWROC Drinks	Council

ONGOING ACTIVITIES

Compliance

Media Releases

Newsletter

NEWROC Chair and CEO Rotation

Shire of Mt Marshall

Shire of Nungarin

Shire of Wyalkatchem

Shire of Koorda

Shire of Mukinbudin (Oct 2021 – Oct 2023)

Shire of Trayning

Shire of Dowerin

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NORTH EASTERN WHEATBELT REGIONAL ORGANISATION OF COUNCILS

Minutes for the Council Meeting held at the Shire of Wyalkatchem Council Chambers on Tuesday 29 March 2022 commencing at 2.01pm

MINUTES

1. OPENING AND ANNOUNCEMENTS

NEWROC Chair, Cr Shadbolt welcomed everyone and opened the meeting at 2.01pm

2. RECORD OF ATTENDANCE AND APOLOGIES

2.1. Attendance

Cr Gary Shadbolt	NEWROC Chair, Shire of Mukinbudin
Cr Jannah Stratford	President Shire of Koorda
Cr Quentin Davies	President, Shire of Wyalkatchem
Cr Mia Stratford	Shire of Wyalkatchem
Cr Pippa De Lacy	President, Shire of Nungarin (online)
Cr Robert Trepp	President, Shire of Dowerin
Cr Tony Sachse	President, Shire of Mt Marshall (online 2.06pm – 3.22pm)
Dirk Sellenger	NEWROC CEO, CEO Shire of Mukinbudin
Darren Simmons	CEO, Shire of Koorda
Peter Klein	CEO, Shire of Wyalkatchem (online)
John Nuttall	CEO, Shire of Mt Marshall
Leanne Parola	CEO, Shire of Trayning
Rebecca McCall	CEO, Shire of Dowerin

NEWROC Officer

Caroline Robinson	Executive Officer, NEWROC (online)
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Guests

Sam McLeod	Policy Advisor, Minister Carey (online 2.02pm – 2.22pm)
Joslin Colli	Policy Advisor, Minister Carey (online 2.02pm – 2.22pm)
Wendy Newman	Chair, WA Country Health Service (online 2.26pm – 2.56pm)

2.2. Apologies

Cr Melanie Brown	President, Shire of Trayning
Leonard Long	CEO Shire of Nungarin

2.3. Leave of Absence Approvals / Approved

Nil

3. Declarations of Interest and Delegations Register

3.1. Delegation Register

Please find below a delegations register as per the new policy adopted in March 2017:

Description of Delegations	Delegatee	Delegated to	Approval
Records Management	CEO	NEWROC EO	Council

NEWROC Financial Management	CEO	NEWROC EO	Council Dec 2017
Bendigo Bank Signatory (NEWROC)	CEO	NEWROC EO	Council Dec2017
Bendigo Bank Signatory (Shire of Mukinbudin)	Council	CEO	Council Oct 2019
NEWROC Website	CEO	NEWROC EO	Council June 2017

4. Presentations

Sam McLeod, Senior Policy Advisor to the Minister for Local Government (online 2.02pm – 2.22pm)

- Thank you to the NEWROC for engagement on regional subsidiary's
- Minister's intention is to see Regional Subsidiary's be activated, easy to operate and deliver for ratepayers and their communities
- The Minister does acknowledge the difficulties under the current legislation
- Desire to see Regional Subsidiary's as stable with longevity
- Regional Subsidiary's should be able to borrow money for projects but the entity should not be destabilised if a member withdraws and there should be unanimous decision to borrow
- Charter should be fit for purpose
- Department is looking at templates to assist Regional Subsidiary's
- Model financial statements are intended to be used
- Departure of a member – preference is that all members are unanimous in allowing the member to leave but their liabilities are perhaps resolved before they leave
- Engagement of external specialists for the Board is a good idea
- Discussion regarding the debt service ratio – Regional Subsidiary's should be able to borrow from banks as well as Treasury, should there be a limit /cap on the borrowing amount or a % of the total revenue of the membership
- The NEWROC Charter is not currently aligned with the regulations so the Minister is considering amending the regulations or discussing how to help the NEWROC form a Regional Subsidiary
- Sam will advise the NEWROC on whether an audit needs to be in line with OAG guidelines
- NEWROC Regional Subsidiary can apply for grants. Need communication and planning amongst members

ACTION

NEWROC EO develop a communications plan for the proposed Regional Subsidiary

NEWROC EO update the Charter as per discussions

Wendy Newman, WACHS Chair (online 2.26pm – 2.56pm)

- Thanks to local governments for their work to date during COVID
- WACHS focus is on addressing care close to home, with the right care pathways, transport, workforce challenges
- WACHS have just developed a Small Hospitals Plan
- There are 186 new graduate nurses available this year
- Currently 120 active COVID cases in the Wheatbelt. As case numbers grow there will likely be a disproportionate impact on Indigenous people. Expected COVID peak in next 10days
- 4th dose vaccinations have been recommended from ATARGI for at risk people

- Discussion on housing for WACHS employees. NEWROC and member Shires have identified this as a significant priority. WACHS owns its own houses or leases them (not GROH) and their priority is for improving the safety and security of accommodation particularly in the northwest (stage 1). WACHS has completed a study on their accommodation and is keen to partner with local government to meet accommodation shortages

5. MINUTES OF MEETINGS

5.1. Council Meeting 14 December 2021

Minutes of the Council Meeting held 14 December 2021 have previously been circulated.

RESOLUTION

That the Minutes of the Council Meeting held on 14 December 2021 be received as a true and correct record of proceedings.

Moved Cr Stratford

Seconded Cr Trepp

CARRIED 6/0

5.2. Executive Meeting 28 January 2022

Minutes of the Executive Meeting held on 28 January 2022 have previously been circulated.

RESOLUTION

That the Minutes of the Executive Meeting held on 28 January 2022 be received.

Moved Cr Davies

Seconded Cr Sachse

CARRIED 6/0

5.3. Executive Meeting 23 February 2022

Minutes of the Executive Meeting held on 23 February 2022 have previously been circulated.

RESOLUTION

That the Minutes of the Executive Meeting held on 23 February 2022 be received.

Moved Cr Davies

Seconded Cr Stratford

CARRIED 6/0

5.4. Business Arising

6. FINANCIAL MATTERS**6.1. Income, Expenditure and Profit and Loss**

FILE REFERENCE:	42-2 Finance Audit and Compliance
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	22 March 2022
ATTACHMENT NUMBER:	#1P and L
CONSULTATION:	
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENTS

Account transactions for the period 1 December 2021 to 28 February 2022:

Date	Description	Credit	Debit	Running Balance
BB NEWROC Funds-5557				
Opening Balance		259,481.84	0.00	259,481.84
01 Dec 2021	Xero	0.00	28.21	259,453.63
01 Dec 2021	Bendigo Bank	0.00	2.40	259,451.23
01 Dec 2021	Payment: Shire of Koorda	402.00	0.00	259,853.23
02 Dec 2021	Payment: Shire of Nungarin	536.00	0.00	260,389.23
02 Dec 2021	Payment: Shire of Dowerin	402.00	0.00	260,791.23
06 Dec 2021	Payment: Shire of Mt Marshall	670.00	0.00	261,461.23
17 Dec 2021	Payment: Shire of Trayning	536.00	0.00	261,997.23
20 Dec 2021	Payment: Shire of Wyalkatchem	536.00	0.00	262,533.23
22 Dec 2021	Payment: Solum Wheatbelt Business Solutions	0.00	3,473.50	259,059.73
22 Dec 2021	ATO	0.00	13,193.00	245,866.73
01 Jan 2022	Bendigo Bank	0.00	0.80	245,865.93
04 Jan 2022	Xero Australia	0.00	25.65	245,840.28
01 Feb 2022	Xero Australia	0.00	25.65	245,814.63
08 Feb 2022	Payment: 150Square	0.00	2,972.50	242,842.13
16 Feb 2022	Bank Transfer from Integrated Client Account (ATO to BB NEWROC Funds-5557)	1,625.00	0.00	244,467.13
22 Feb 2022	Payment: Alyce Ventris	0.00	1,671.45	242,795.68
Total BB NEWROC Funds-5557		4,707.00	21,393.16	242,795.68
Closing Balance		242,795.68	0.00	242,795.68
Total		4,707.00	21,393.16	(16,686.16)

Balance Sheet as at 28 February 2022

Balance Sheet

North Eastern Wheatbelt Regional Organisation of Councils

As at 28 February 2022

Cash Basis

28 FEB 2022

Assets

Bank

BB NEWROC Funds-5557	242,795.68
BB Term Deposit Account-1388	195,371.72
Total Bank	438,167.40

Total Assets 438,167.40

Liabilities

Current Liabilities

Accounts Payable	31,240.00
GST	(426.84)
Integrated Client Account (ATO)	1,625.00
Unpaid ATO Liabilities	(1,625.00)
Total Current Liabilities	30,813.16

Total Liabilities 30,813.16

Net Assets 407,354.24

Equity

Current Year Earnings	90,760.76
Retained Earnings	316,593.48
Total Equity	407,354.24

RESOLUTION

That the income and expenditure from 1 December 2021 to 28 February 2022 and the P and L and balance sheet as at 28 February 2022 be received.

\$180K be added to the NEWROC term deposit from operational funds when the current term deposit expires

Moved Cr De Lacy

Seconded Cr Trepp

CARRIED 6/0

7. MATTERS FOR DECISION

7.1. TELECOMMUNICATIONS – FARM DIGITAL GRANT

FILE REFERENCE: 035-6 Federal Grants
REPORTING OFFICER: Caroline Robinson
DISCLOSURE OF INTEREST: Nil
DATE: 22 March 2022
ATTACHMENT NUMBER: #2 Letter from Crisp Wireless
#3 Advice from Valenti Lawyers
CONSULTATION: Crisp Wireless
Valenti Lawyers
STATUTORY ENVIRONMENT: Nil
VOTING REQUIREMENT: Simple Majority

COMMENT

The Shire of Koorda was successful in securing Digital Farm funding for the erection of three towers with Crisp Wireless – North Koorda, Gabbin and Yorkrakine. The FAA has been issued between DPIRD and Crisp Wireless, in line with the grant guidelines.

Tower Locations:

Yorkrakine -31.34376, 117.45321
North Gabbin -30.73200, 117.70090
North Koorda -30.66895, 117.43125

At the October 2021 Council Meeting the following motion was passed:

RESOLUTION

NEWROC cover the fees associated with drafting and executing an agreement between the Shire of Koorda and Crisp Wireless for funding of three towers (in line with the DPIRD Farm Digital Grant)

Moved Cr De Lacy

Seconded Cr Sachse

CARRIED 7/0

Correspondence has since been received from Crisp Wireless (attached) as well as a copy of the FAA. The NEWROC EO has made contact with Valenti Lawyers to provide assistance with the NEWROC's responsibilities. Nick's comments to our questions and a summary of discussions are attached.

MOTION

NEWROC EO work with the Shires of Koorda, Wyalkatchem and Mt Marshall to identify 25 potential customers around the 3 towers and provide these names to Crisp Wireless.

Valenti Lawyers develop a written agreement for NEWROC's funding (Shire of Koorda) towards the three towers prior to the payment of funds with Crisp Wireless.

Moved Cr de Lacy

Seconded Cr Trepp

MOTION - AMENDMENT

NEWROC EO work with the Shires of Koorda, Wyalkatchem and Mt Marshall to distribute Crisp Wireless information to potential customers around the 3 new towers.

Valenti Lawyers develop a written agreement for NEWROC's funding (Shire of Koorda) towards the three towers prior to the payment of funds with Crisp Wireless.

Moved Cr Sachse

Seconded Cr De Lacy

CARRIED 5/0

Discussion:

- NEWROC to note the new Starlink service now available in the Wheatbelt

7.2. WORKFORCE PLANNING

FILE REFERENCE:	035-6 Federal Grants
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	22 March 2022
ATTACHMENT NUMBER:	#3 NEWROC Workforce Plan
CONSULTATION:	
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

BACKGROUND

At the November and December meetings, it was agreed to:

1. Develop a Workforce Plan that combines the common strategies or priorities from each of the members, including future workforce projections (to be workshopped by the Executive)
2. NEWROC consider funding elements of the Plan in the next Budget with a focus on developing the capacity and skills (hard and soft) of employees across the 7 Shires
3. Use this Workforce Plan as the basis for a BBRF application to receive funding towards activating strategies in the Plan (which will likely include using the Regional Liveability Tool)

The BBRF Application was submitted on time for a total request of \$20,000. No matching funds were required from the group. The focus of the application was centred on solutions to the skill shortages across NEWROC members and SMEs. Key deliverables of the BBRF application included:

1. The development of a recruitment strategy for the 7 member Shires, as identified under the NEWROC Workforce Strategy pg 13. The recruitment strategy will address the challenges in the marketplace.
2. Develop marketing collateral for the 7 member Shires and local businesses to use to attract and retain employees. The NEWROC will use the Regional Australia Institutes Livability Toolkit as a guide in developing collateral

Discussion at the Executive Meeting:

- Wyalkatchem has filled 3 positions recently, Nungarin seeking 1, Koorda seeking a mechanic, Mt Marshall 5 vacancies, Trayning 2 to 3 vacancies, Dowerin 1 or 2 vacancies
- NEWROC EO to research into succession planning initiatives for LGs

Actions since the Executive Meeting:

- Beacon CRC approached the NEWROC regarding a DAMA in the Wheatbelt. A Designated Area Migration Agreement (DAMA) is a formal agreement between the Australian Government and a regional, state or territory authority. It provides access to more overseas workers than the standard skilled migration program. Source: <https://immi.homeaffairs.gov.au/visas/employing-and-sponsoring-someone/sponsoring-workers/nominating-a-position/labour-agreements/designated-area-migration-agreements>
- NEWROC EO will participate in a ZOOM meeting regarding a DAMA on April 5th with WEROC EO, RDA Wheatbelt and Dept of Immigration

RESOLUTION

NEWROC identify priority strategies in the NEWROC Workforce Plan to fund in 2022/23

Moved Cr Stratford

Seconded Cr Davies

CARRIED 6/0

7.3. REGIONAL SUBSIDIARY

FILE REFERENCE:	041-5 Strategic and Future Planning
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	22 March 2022
ATTACHMENT NUMBER:	#4 Updated NEWROC RS Charter #5 Correspondence Minister Carey
CONSULTATION:	
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

DISCUSSION

The NEWROC received correspondence from Minister Carey following the submission of our DRAFT Regional Subsidiary Charter.

The Minister's questions have been responded to with input from the CEOs during February and March. Additionally the NEWROC EO has participated in a ZOOM meeting with Senior Policy Advisors to Minister Carey as well as two phone call discussions on the NEWROC Charter to work through challenges, risks and clauses.

The most recent Charter is provided as an attachment.

The NEWROC EO has also developed a Q and A sheet for member Shire Councillors on the DRAFT NEWROC Regional Subsidiary Charter and a short video (to be provided).

Discussion at the Executive Meeting:

- Withdrawal clause – members should still be responsible for the liabilities incurred. There is also a dispute resolution process in the Charter. Have a look at Regional Council withdrawal procedure
- Financial borrowing – we can only borrow from Treasury, add to the Charter
- Remove disqualification clause
- Remove delegation (4.6)
- Prepare a positive and challenges summary of the Regional Subsidiary concept for Councillors and next steps (including fees). Host a ZOOM information session (live and recorded)
- NEWROC EO to attend April Mukinbudin Council and May Nungarin Council meetings

RESOLUTION

NEWROC Executive presents the Charter to NEWROC Council for in principle endorsement and then corresponds with the Minister for Local Government and DLGSC

NEWROC Executive recommends to Council that we distribute an information sheet and recorded video on the proposed regional subsidiary for member Shire Councillors

Moved Cr Davies

Seconded Cr Stratford

CARRIED 5/0

Discussion:

- Discussion on sharing this information with the community and engagement with them before it goes to each member Council
- NEWROC EO to develop a Communication Plan

- Discussion regarding membership. Autonomy of each Shire. Participant vs constituent Councils terminology
- NEWROC is looking for stability - do we extend the notice period for membership withdrawal or ensure the project is funded and continues before the member leaves? NEWROC EO to check the membership commencement and cessation – does it consider borrowing commitments?
- Borrowing – if the Regional Subsidiary borrows we need to consider what is our ability to repay? Can we cover it from our net income? Or what is a realistic trigger – debt service ratio – is 2 the right number? NEWROC EO to seek advice from Treasury.

Cr Sachse left the meeting at 3.22pm

7.4. TOWN TEAM BUILDER

FILE REFERENCE:	042-6 NEWROC Promotion
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	16 February 2022
ATTACHMENT NUMBER:	
CONSULTATION:	Jimmy Murphy Town Teams Dirk Sellenger
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

Alyce Ventris commenced as the new Town Team Builder – Wheatbelt on January 31st 2022. Alyce will be undertaking 2 days a week for the NEWROC members.

Responsibilities

- Inspiring and supporting new and existing town teams and local government leaders in the NEWROC to deliver actions, activities and events to improve townscapes and activation within the seven local governments.
- Planning, delivery and evaluation of town team events in the communities of the NEWROC

Key deliverables

- Inspiring and supporting existing town teams and local government leaders in placemaking and activation according to the priorities of the seven local government members of the NEWROC
- Establishing new town teams in the communities of NEWROC
- Planning, delivery and evaluation of town team events in the communities of the NEWROC including the 'Do Overs' planned for Trayning (2022) and Wyalkatchem (2023)
- Attend NEWROC Council or Executive meetings as requested
- Regularly report to the NEWROC and member local governments

RESOLUTION

NEWROC CEOs to meet with Alyce Ventris to discuss and present local priorities for her to pursue

Moved Cr De Lacy

Seconded Cr Stratford

CARRIED 5/0

Discussion:

- Trayning Do Over confirmed for September 3

7.5. ENERGY

FILE REFERENCE:	107-1 Power
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	22 March 2022
ATTACHMENT NUMBER:	#6 Minister Meeting Minutes
CONSULTATION:	Andy Fleming - POS NEWROC Energy Sub Committee Cameron Edwards - InfraNomics Boyd Brown – Telstra Mark Talbot
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

TOWNSITE POWER

Since this strategic priority has been actioned, access to current power data has been a consistent challenge. Without access to load data a solid concept cannot be presented to the NEWROC for further consideration and discussion, nor potential funding partners. The NEWROC EO and Peter Klein participated in a meeting with the Minister for Energy on Monday 21st Feb. At the meeting with the Minister we requested the following:

1. Transparent and open access to load data for Bencubbin
2. Engagement with the Western Power engineering team when required
3. Access to the physical network

Please see meeting minutes attached regarding the outcome of the meeting.

During January and February the NEWROC EO met with Positive Off Grid Solutions (contact provided by Cameron Edwards). POS develop SLS's for Western Power amongst other products. In March the NEWROC Energy Sub Committee – John Nuttall, Peter Klein, Dirk Sellenger (apology), Cr Sachse, NEWROC EO - met with POS to discuss solutions and concepts to progress the NEWROC strategic priority further. Another meeting will be held on 24 March via ZOOM. An update of these meetings will be provided to Council.

Any work required following these meetings such as plans, designs, pitch etc will come under the REDS grant NEWROC was successful in securing.

TELECOMMUNICATIONS POWER

The NEWROC EO has been in regular contact with Boyd Brown, Telstra to progress a solution to reliable power for phone towers. Following discussions the NEWROC EO has written to Telstra requesting a map of the Telstra towers in the NEWROC and a request for Telstra to identify the strategic towers of importance. Following a response from Telstra, the NEWROC will likely meet with the engineering and business development team.

Actions since the Executive Meeting:

- Written summary of the energy project supplied to Mia Davies as part of the Nationals Review into Regional Power Outages [17 March 2022 – The Nationals WA](#)

RESOLUTION

Information is received

Moved Cr Davies

Seconded Cr Stratford

CARRIED 5/0

Discussion:

- Mia Davies raised our energy issues at Parliament recently
- Liz Aitken attended the ZOOM meeting with POS and has proposed another solution – to approach CBH for smoothing devices for town sites (meets their carbon requirements)

7.6. WASTE

FILE REFERENCE:	103-1 Waste Management
REPORTING OFFICER:	Caroline Robinson
DISCLOSURE OF INTEREST:	Nil
DATE:	22 March 2022
ATTACHMENT NUMBER:	
CONSULTATION:	Peter Klein Avon Waste Wheatbelt NRM
STATUTORY ENVIRONMENT:	Nil
VOTING REQUIREMENT:	Simple Majority

COMMENT

Update:

Wyalkatchem Landfill Site

It is unknown what the capacity is of the current Wyalkatchem landfill site. Peter reached out to Ask Waste Management to seek advice on this and indicated that the Shire should dig some test pits at the site. The goal of the test pits is to

- excavate to depths of two to three metres deep (or when bedrock is reached)
- record locations of test pits with GPS
- take photos of each test pit
- record details such as whether groundwater or rock was encountered.

The data collected from the test pits can then be used to develop an estimate of available airspace and operational life for the site. If the capacity is deemed sufficient, the Shire can then move to the next steps which would be:

- Development of a site master plan
- Production of detailed designs for the transfer station
- Development of an Operational Management Plan to guide landfilling operations in the new portion of the site.
- Development of a Landfill Closure Management Plan and final landform design for the site.

Actions since the Executive Meeting:

- L Parola seeking quotes for Tip Closure Plans
- NEWROC EO engagement with Avon Waste and Wheatbelt NRM on tip closure plans and revegetation

RESOLUTION

The Executive to continue to work through the options for future considerations by the NEWROC Council

Moved Cr De Lacy

Seconded Cr Stratford

CARRIED 5/0

8. EMERGING NEWROC ISSUES as notified or introduced by decision of the Meeting

Nil

9. GENERAL UPDATES

SBDC Procurement Project

A report and draft policies have been sent through from SBDC and Ichiban Consulting. The NEWROC EO has reviewed them and has met with Celia to discuss the next steps. The NEWROC EO will work with the Executive to progress this project.

NEWROC Presentations by NEWROC EO

NEWROC EO has presented to the Shires of Wyalkatchem, Dowerin and Mt Marshall. Upcoming attendance at Mukinbudin (April) and Nungarin (May).

New NEWROC EO Email

caroline@newroc.com.au

10. 2022 MEETING SCHEDULE

26 April	Executive	Shire of Koorda
31 May	Council	Shire of Trayning
28 June	Executive	Shire of Nungarin
26 July	Council	Shire of Mukinbudin
30 August	Executive	Shire of Mt Marshall
27 September	Council	Shire of Wyalkatchem
25 October	Executive	Shire of Dowerin
29 November	Council	Shire of Trayning (or Nungarin if no Dec meeting)
13 December	Council (tbc)	Shire of Nungarin

11. CLOSURE

NEWROC Chair thanked everyone for their attendance and closed the meeting at 3.34pm

Harvesting Operations

Harvest and Vehicle Movement Bans

A harvest or vehicle movement ban may be applied during the Restricted or Prohibited Burning Period. The Shire of Dowerin will determine the need for a ban and advertise the ban via our SMS Notification Service. For further information please contact the Shire of Dowerin during normal office hours on 9631 1202.

A harvest ban is defined as a ban on all harvesting operations on all properties within the Shire of Dowerin. A vehicle movement ban is defined as a ban on all vehicle movements on properties within the Shire of Dowerin except for the essential watering of stock, using a diesel powered vehicle only.

No harvesting operations are permitted on Christmas Day, Boxing Day and New Years Day.

Conditions for harvesting operators:

1. An Approved Fire Fighting Appliance is required to be present in any paddock being harvested while Crop Harvesting, Straw Raking, Straw Mulching and Bailing operations are being carried out during restricted and prohibited periods. The fire fighting unit must be in a state of readiness and have a minimum of 500 litres of water on board.
2. A ban on harvesting and the movement of vehicles (except for the watering or movement of stock) is likely to be imposed when the predicted weather conditions are classified by the Bureau of Meteorology as VERY HIGH or ABOVE, or when local conditions warrant bans to be applied. All such bans are at discretion of the Chief Bush Fire Control Officer.
3. It is MANDATORY for all operators of harvesters to be registered on the **Shire of Dowerin Harvest and Vehicle Movement Ban SMS Notification service**. If a ban has been imposed, all persons registered will be sent a text message advising of details.

To register for this service please contact the Shire office on 9631 1202 or dowshire@dowerin.wa.gov.au

Infringement Penalties

Inspections

An authorised officer will carry out inspections of firebreaks after the specified completion dates.

Any owner or occupier of land who fails to comply with the requirements of this Notice is guilty of an offence under Section 33(3) of the *Bushfire Act 1954*.

Penalties

Persons who fail to comply with the requirements of this notice will be issued with an infringement notice and may be prosecuted.

The penalty for failing to comply with this notice is a fine of up to \$5,000 and the person in default is also liable, whether prosecuted or not, to pay the costs of performing the work directed in this notice.

Avoid the Consequences

- Do not light any fire during the prohibited burning period. This includes open cooking or camp fires.
- Do not light a fire during the restricted period without a valid permit. This includes open cooking or camp fires.
- Do not light a fire on any Sunday or Public Holiday as all permits are invalid.
- Do not light a fire on 'very high' or 'extreme' fire danger forecast days
- Do not burn the road verge without the permission of the Shire and a permit.
- Check the weather forecast before undertaking any burning or other activity that may cause a fire.

For more information please contact the

Shire of Dowerin on

(08) 9631 1202 or visit

www.dowerin.wa.gov.au

Firebreak Order 2022/23



**Prohibited Burning Period
1 November to 14 February
STRICTLY NO BURNING!**

**Restricted Burning Period
20 October to 31 October
and 15 February to 31 March
PERMITS ARE REQUIRED!**



**For All Emergencies
Dial 000**

First and Final Notice

Bush Fires Act 1954

Notice is given to all owners and/or occupiers of land within the Shire of Dowerin under the requirements of Section 33 of the *Bush Fires Act 1954*, that firebreaks must be installed by 31 October 2022 and maintained clear of inflammable material up to and including 30 April 2023.

No burning is permitted over the EASTER HOLIDAY PERIOD

(Good Friday and the 3 days immediately following Good Friday)

No lighting of chaff piles is permitted on Wednesday or Thursday before Good Friday

No open fires are permitted between 1 November 2022 — 14 February 2023

(including for the purpose of cooking and camping)

Firebreaks must be installed by 31 October 2022



AN ON THE SPOT FINE OF \$250 WILL BE ISSUED FOR NON COMPLIANCE

Contacts

Chief Bush Fire Control Officer
Paul Millstead — 0427 311 721

Deputy Chief Bush Fire Control Officer
Phil Pickering — 0429 311 250

Prescribed Burning

Restricted and Prohibited Burning Periods

Restricted Burning period:

20 October to 31 October and 15 February to 31 March

Permits are required.

During the restricted burning period a permit to set fire to the bush is required before any burning operation can be carried out. These dates may be varied depending on the seasonal conditions.


Prohibited Burning period:

1 November to 14 February **Strictly No Burning**

No burning is allowed for any reason during this period. This includes open cooking or camp fires. These times may be varied depending on seasonal conditions.

Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug

 Permit required

 No burning

Burning Permits

A permit must be obtained from the Shire of Dowerin and must remain in possession of the permit holder during the burn.

Permits will only be issued for controlled burns that reduce a fire hazard on a property where no alternative method exists to abate the hazard. At least 24 hours notice prior to the burn the permit holder must give notice of intentions to burn to the owner or occupier of adjoining land or a phone call.

Any special conditions imposed by the Chief Bush Fire Control Officer must be strictly adhered to. Permits will NOT be issued for burning on any Sunday or Public Holiday.

Apply for a burning permit, providing your Assessment or Location number/s at the Shire of Dowerin office during business hours on Ph 9631 1202 or email dowshire@dowerin.wa.gov.au.

Fire Break Standards

Properties 20 hectares (50ac) or larger

1. Clear a ground firebreak at a width of no less than 3m, as close as practical, inside the external boundaries of the property, in which all inflammable material must be removed and remain cleared.
2. Firebreaks must be maintained to provide a minimum vertical clearance of 4m to allow adequate access for fire appliances to the satisfaction of Council's appointed officers.
3. Construct a 5m firebreak immediately surrounding all fuel and chemical storage areas.
4. Clear inflammable material within 20m of all dwellings to construct a 20m circle of safety. This can be maintained through domestic grass, mulch or slashed native grasses.
5. Areas cleared and piled for burning require a 20m ground firebreak.

Non Urban Land—rural residential, rural development

Industrial estates and subdivisions between half an acre (2023m²) to 50 acres

1. Clear 3m wide ground firebreak (clear of all inflammable material) with a vertical clearance of 4m high, clear of any obstructions immediately inside or as close as practical inside all external boundaries of the land.
2. Clear all inflammable material within 20m of all buildings to construct a 20m circle of safety.

Urban Land—All town sites

Properties less than half an acre (2023m²)

Clear land of ALL INFLAMMABLE material ie. debris, dry grass, dry bush etc, to a height of 10cm to the satisfaction of Council's authorised officers.

Properties larger than half an acre (2023m²)

Clear and maintain a 3m wide firebreak immediately inside external boundaries of the land. Clear land of ALL INFLAMMABLE material ie. debris, dry grass, dry bush etc, to a height of 10cm to the satisfaction of Council's authorised officers.

MUST BE COMPLIANT BY 31 OCTOBER 2022

SHIRE OF DOWERIN

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 MARCH 2022

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

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SHIRE OF DOWERIN
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 MARCH 2022

Note	Budget v Actual		Predicted			
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$	\$	\$	\$	\$	
OPERATING ACTIVITIES						
Net current assets at start of financial year surplus/(deficit)	2,063,716	1,275,414	(788,302)	0	1,275,414	▼
Revenue from operating activities (excluding rates)						
Operating grants, subsidies and contributions	4.1.2 6,078,134	4,025,115	633,666	0	6,711,800	▲
Fees and charges	4.1.1 485,700	376,008	(22,979)	0	462,721	▼
Service charges	4.1.3 167,928	149,526	(18,402)	0	149,526	▼
Interest earnings	4.1.4 36,078	13,749	(18,478)	0	17,600	▼
Other revenue	4.1.5 99,000	89,951	11,669	0	110,669	▲
Profit on asset disposals	4.1.6 12,381	27,442	15,061	0	27,442	▲
	6,879,221	4,681,791	600,537	0	7,479,758	
Expenditure from operating activities						
Employee costs	4.2.1 (1,586,612)	(1,259,079)	10,855	0	(1,575,757)	▼
Materials and contracts	4.2.2 (7,219,361)	(4,476,793)	520,644	0	(6,698,717)	▼
Utility charges	4.2.3 (152,050)	(175,025)	(67,024)	0	(219,074)	▲
Depreciation on non-current assets	4.2.4 (1,516,549)	(1,576,381)	7,016	0	(1,509,533)	▼
Interest expenses	4.2.5 (39,613)	(18,998)	0	0	(39,613)	
Insurance expenses	4.2.6 (129,540)	(151,255)	(21,715)	0	(151,255)	▲
Other expenditure	4.2.7 (299,150)	(63,609)	78,302	0	(220,848)	▼
Loss on asset disposals	4.2.8 (19,746)	0	19,746	0	0	▼
	(10,962,621)	(7,721,140)	547,824	0	(10,414,797)	
Non-cash amounts excluded from operating activities	1,544,497	1,548,939	(41,823)	0	1,502,674	▼
Amount attributable to operating activities	(475,187)	(214,996)	318,236	0	(156,951)	
INVESTING ACTIVITIES						
Non-operating grants, subsidies and contributions	4.3.1 1,815,757	944,839	0	(167,033)	1,648,724	▼
Purchase land and buildings	4.4.2 (267,000)	(88,021)	143,313	0	(123,687)	▼
Purchase plant and equipment	4.4.3 (396,500)	(69,153)	0	287,716	(108,784)	▼
Purchase and construction of infrastructure-roads	4.4.5 (1,978,412)	(787,789)	0	130,312	(1,848,100)	▼
Purchase and construction of infrastructure-other	4.4.6 (367,000)	(208,120)	(172,425)	0	(539,425)	▲
Proceeds from disposal of assets	4.3.2 161,000	60,909	(100,091)	0	60,909	▲
Amount attributable to investing activities	(1,032,155)	(147,336)	(129,203)	250,995	(910,363)	
FINANCING ACTIVITIES						
Repayment of debentures	(187,187)	(98,255)	0	0	(187,187)	
Transfers to cash backed reserves (restricted assets)	4.5.10 (212,962)	(2,858)	(250,687)	0	(463,649)	▲
Transfers from cash backed reserves (restricted assets)	4.5.11 459,521	0	(193,521)	0	266,000	▲
Amount attributable to financing activities	59,372	(101,113)	(444,208)	0	(384,836)	
Budget deficiency before general rates	(1,447,970)	(463,445)	(255,175)	250,995	(1,452,150)	
Estimated amount to be raised from general rates	1,447,970	1,452,241	4,180	0	1,452,150	▲
Closing funding surplus(deficit)	3 (c) 0	988,796	(250,995)	250,995	(0)	▼

SHIRE OF DOWERIN
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31 MARCH 2022

	Budget v Actual		Predicted			Material Variance	
	Note	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		Year End (a)+(c)+(d)
	\$	\$	\$	\$	\$		
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)		2,063,716	1,275,414	(788,302)	0	1,275,414	▼
Revenue from operating activities (excluding rates)							
Governance		8,000	427	(3,575)	0	4,425	▼
General purpose funding		956,256	603,794	125,483	0	1,081,739	▲
Law, order, public safety		40,700	23,563	140	0	40,840	▲
Health		1,600	3,594	2,400	0	4,000	▲
Education and welfare		546,658	365,532	(6,500)	0	540,158	▼
Housing		150,000	107,628	0	0	150,000	
Community amenities		287,152	259,568	(23,726)	0	263,426	▼
Recreation and culture		50,950	25,128	(2,568)	0	48,382	▼
Transport		4,600,773	3,038,318	447,643	0	5,048,416	▲
Economic services		182,300	159,514	5,013	0	187,313	▲
Other property and services		54,832	94,723	56,226	0	111,058	▲
		6,879,221	4,681,789	600,537	0	7,479,757	
Expenditure from operating activities							
Governance		(436,496)	(285,618)	(5,879)	0	(442,375)	▲
General purpose funding		(221,485)	(146,689)	(6,083)	0	(227,568)	▲
Law, order, public safety		(131,300)	(109,743)	(10,506)	0	(141,806)	▲
Health		(49,572)	(16,793)	(403)	0	(49,975)	▲
Education and welfare		(602,795)	(323,592)	8,013	0	(594,782)	▼
Housing		(265,816)	(195,099)	(3,110)	0	(268,926)	▲
Community amenities		(471,723)	(292,218)	34,221	0	(437,502)	▼
Recreation and culture		(948,054)	(738,396)	(38,592)	0	(986,646)	▲
Transport		(7,312,861)	(4,854,360)	751,357	0	(6,561,504)	▼
Economic services		(514,251)	(374,138)	(45,137)	0	(559,388)	▲
Other property and services		(8,268)	(384,493)	(136,057)	0	(144,325)	▲
		(10,962,621)	(7,721,139)	547,824	0	(10,414,797)	
Non-cash amounts excluded from operating activities		1,544,497	1,548,939	(41,823)		1,502,674	▲
Amount attributable to operating activities		(475,187)	(214,997)	318,236	0	(156,952)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	4.3.1	1,815,757	944,839	0	(167,033)	1,648,724	▲
Purchase land and buildings	4.4.2	(267,000)	(88,021)	143,313	0	(123,687)	▼
Purchase plant and equipment	4.4.3	(396,500)	(69,153)	0	287,716	(108,784)	▼
Purchase and construction of infrastructure - roads	4.4.5	(1,978,412)	(787,789)	0	130,312	(1,848,100)	▼
Purchase and construction of infrastructure - other	4.4.6	(367,000)	(208,120)	(172,425)	0	(539,425)	▲
Proceeds from disposal of assets	4.3.2	161,000	60,909	(100,091)	0	60,909	▲
Amount attributable to investing activities		(1,032,155)	(147,336)	(129,203)	250,995	(910,363)	
FINANCING ACTIVITIES							
Repayment of borrowings		(187,187)	(98,255)	0	0	(187,187)	
Transfers to cash backed reserves (restricted assets)	4.5.10	(212,962)	(2,858)	(250,687)	0	(463,649)	▲
Transfers from cash backed reserves (restricted assets)	4.5.11	459,521	0	(193,521)	0	266,000	▲
Amount attributable to financing activities		59,372	(101,113)	(444,208)	0	(384,836)	
Budget deficiency before general rates		(1,447,970)	(463,446)	(255,175)	250,995	(1,452,150)	
Estimated amount to be raised from general rates		1,447,970	1,452,241	4,180	0	1,452,150	
Closing Funding Surplus(Deficit)	3 (c)	0	988,796	(250,995)	250,995	(0)	▼

1. BASIS OF PREPARATION

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget review 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.

ROUNDING OFF FIGURES

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

2021-22 ACTUAL BALANCES

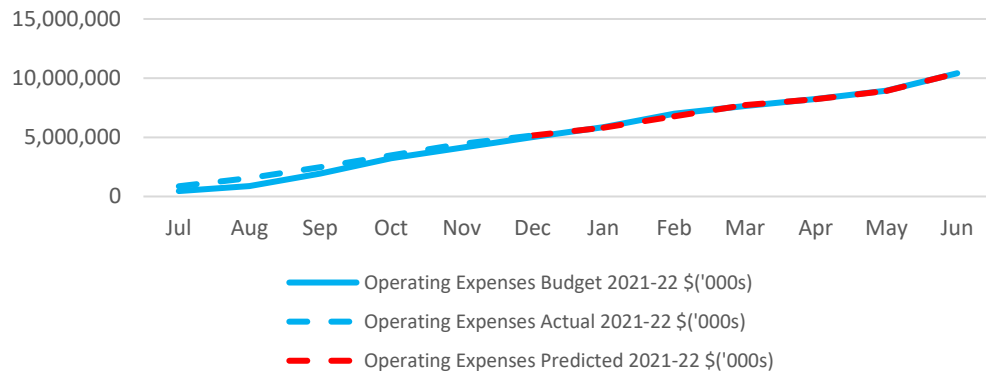
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

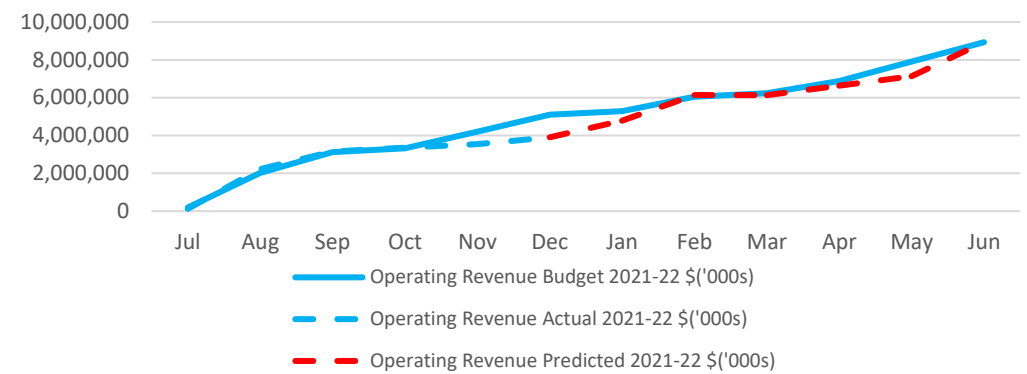
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

2. SUMMARY GRAPHS - BUDGET REVIEW

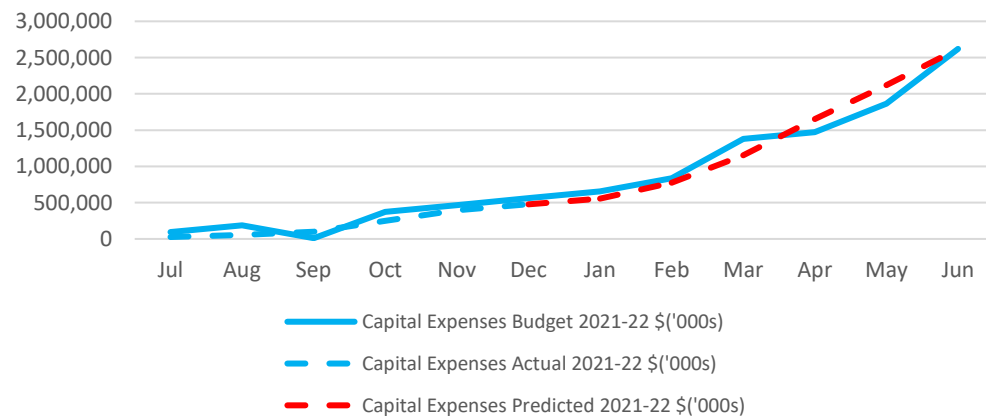
Operating Expenses



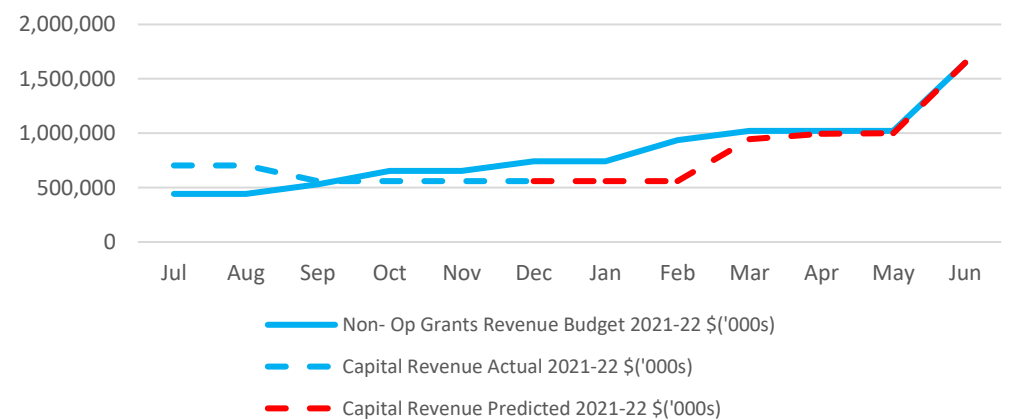
Operating Revenue



Capital Expenditure



Non- Operating Grants



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual 31 March 2022
	\$
Less: Profit on asset disposals	(27,442)
Less: Movement in liabilities associated with restricted cash	0
Add: Loss on asset disposals	0
Add: Depreciation on non-current assets	1,576,381
Non-cash amounts excluded from operating activities	1,548,939

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

	Actual - Used for Budget 30 June 2021	Audited Actual 30 June 2021	Actual 31 March 2022
Less: Restricted cash	(2,280,140)	(2,280,140)	(2,282,998)
Add: Long term borrowings	187,187	187,197	88,942
Add: Provisions - backed by Cash	77,767	77,767	77,864
Total adjustments to net current assets	(2,015,186)	(2,015,176)	(2,116,192)

(c) Composition of estimated net current assets

Current assets

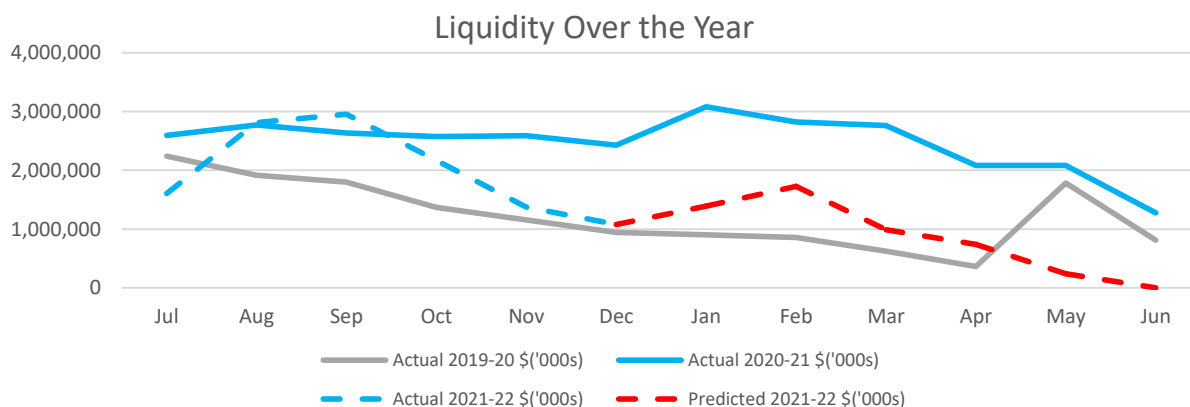
Cash	4,229,066	4,240,538	2,867,399
Receivables - rates and rubbish	133,185	133,185	188,035
Receivables - other	358,730	395,906	420,510
Inventories	11,455	14,605	21,776
	4,732,436	4,784,234	3,497,720

Less: current liabilities

Payables	(184,245)	(430,589)	(79,297)
Contract liabilities	(90,000)	(704,013)	(52,648)
Long term borrowings	(187,187)	(187,197)	(88,942)
Provisions	(192,102)	(171,845)	(171,845)
	(653,534)	(1,493,644)	(392,732)

Net current assets

	4,078,902	3,290,590	3,104,988
Less: Total adjustments to net current assets	(2,015,186)	(2,015,176)	(2,116,192)
Closing funding surplus / (deficit)	2,063,716	1,275,414	988,796



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

The Shire of Dowerin applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Dowerin's operational cycle. In the case of liabilities where the Shire of Dowerin does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Dowerin's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

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

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

CONTRACT LIABILITIES

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

SHIRE OF DOWERIN
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 FEES AND CHARGES		
Change due to change in revenue category from fees and charges to contributions at 4.1.2.	(22,979)	
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Flood damage and LRCIP revenue increase due to timing of receipt of funds. Refer to explanation below relating to the opening funding position.	633,666	
4.1.3 SEWERAGE CHARGES		
Actual charges raised via rates was lower than expected	(18,402)	
4.1.4 INTEREST EARNINGS		
Lower interest rates than budgeted have resulted in less actual interest being earned.	(18,478)	
4.1.5 OTHER REVENUE		
Reduction in other revenue in varying areas of less than \$10k.	11,669	
4.1.6 PROFIT ON ASSET DISPOSAL		
Trade in on CEO replacement vehicle - Profit more than originally budgeted	15,061	
Predicted Variances Carried Forward	600,537	0

SHIRE OF DOWERIN
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	600,537	0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
Additional casual staff funds to assist with community development and SSA after hours service.	10,855	
4.2.2 MATERIAL AND CONTRACTS		
Reduced Flood damage works in FY22 due to works being carried out in FY21	520,644	
4.2.3 UTILITY CHARGES		
Increase in budgeted Costs increased, due to actual expenditure. Some of these costs were originally budgeted in materials & contracts.	(67,024)	
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
Within variance threshold	7,016	
4.2.5 INTEREST EXPENSES		
Within variance threshold	0	
4.2.6 INSURANCE EXPENSES		
Actual Insurance premiums were higher than budget.	(21,715)	
4.2.7 OTHER EXPENDITURE		
Forecast last qtr less than budgeted.	78,302	
4.2.8 LOSS ON ASSET DISPOSAL		
Loss reduced due to deferment of Trade and sale to FY23	19,746	
Predicted Variances Carried Forward	1,148,361	0

SHIRE OF DOWERIN
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,148,361	0
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Reduction in WSNF projects for FY22, to occur in FY23	0	(167,033)
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
Reduction in proceeds due to deferment to FY23 of Changeover of plant and vehicles	(100,091)	
Predicted Variances Carried Forward	1,048,270	(167,033)

SHIRE OF DOWERIN
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,048,270	(167,033)
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE		
4.4.2 LAND AND BUILDINGS		
BC058 Building Capital project will not proceed for East St Purchase	143,313	
4.4.3 PLANT AND EQUIPMENT		
Purchase of new vehicles deferred to FY23	0	287,716
4.4.5 INFRASTRUCTURE ASSETS - ROADS		
WSF projects to be deferred to FY23	0	130,312
4.4.6 INFRASTRUCTURE ASSETS - OTHER		
Town Oval Retic project	(172,425)	
Street lighting projects added as part of LRCIP funding		
Predicted Variances Carried Forward	1,019,158	250,995

SHIRE OF DOWERIN
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,019,158	250,995
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
Original budgets for vehicles and trades transferred to reserve. Surplus funds as a result of this review transferred for future renewal of plant.	(250,687)	
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Funds for Building project not required due to cancellation of project.	(193,521)	
4.5.1 RATE REVENUE		
	4,180	
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)		
The opening surplus was lower than budgeted due to revenue relating to grant funded projects received in FY22 that was unspent (Flood damage & LRCIP) being moved from revenue to liability as per the new AAS. These funds are recognised as additional revenue in this budget review.	(788,302)	
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)		
Change in Profit/Loss and depreciation added back in RSS as non-cash items.	(41,823)	
Total Predicted Variances as per Annual Budget Review	(250,995)	250,995

SHIRE OF DOWERIN
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 2022

5. BUDGET AMENDMENTS

Proposed Amendments to original budget

GL Account Code	Description	Classification	(Non Cash Items) Adjust.	Original Budget	Amendment Budget	Increase/(Decrease) in Available Cash	Budget Running Balance	Comments
			\$			\$	\$	
	Budget Adoption	Opening Surplus(Deficit)		2,063,716	1,275,414	(788,302)	(788,302)	Variation due to contract liabilities to be utilised
3030120	RATES - Instalment Admin Fee Received	Operating Revenue		1,500	1,000	(500)	(788,802)	
3030121	RATES - Account Enquiry Charges	Operating Revenue		500	1,845	1,345	(787,457)	
3030122	RATES - Reimbursement of Debt Collection Costs	Operating Revenue		33,000	33,500	500	(786,957)	
3030130	RATES - Rates Levied - SynergySoft	Operating Revenue		1,402,970	1,404,527	1,557	(785,400)	
3030140	RATES - Ex-Gratia Rates (CBH, etc.)	Operating Revenue		45,000	47,623	2,623	(782,777)	
3030210	GEN PUR - Financial Assistance Grant - General	Operating Revenue		471,225	453,188	(18,037)	(800,814)	Decrease in Actuals Funds Allocated
3030211	GEN PUR - Financial Assistance Grant - Roads	Operating Revenue		314,310	285,363	(28,947)	(829,761)	Decrease in Actuals Funds Allocated
3030214	GEN PUR - Grant Funding	Operating Revenue		99,443	289,043	189,600	(640,161)	LCRI Increase in funds and Carryover from FY21
3030245	GEN PUR - Interest Earned - Reserve Funds	Operating Revenue		17,078	3,500	(13,578)	(653,739)	Overbudgeted
3030246	GEN PUR - Interest Earned - Municipal Funds	Operating Revenue		5,000	100	(4,900)	(658,639)	
3040101	MEMBERS - Reimbursements	Operating Revenue		4,000	425	(3,575)	(662,214)	
3050221	ANIMAL - Animal Registration Fees	Operating Revenue		4,000	3,000	(1,000)	(663,214)	
3050235	ANIMAL - Other Fees & Charges	Operating Revenue		1,000	500	(500)	(663,714)	
3050510	ESL BFB - Operating Grant	Operating Revenue		31,200	32,840	1,640	(662,074)	
3070420	HEALTH - Health Regulatory Fees & Charges	Operating Revenue		800	3,000	2,200	(659,874)	
3070421	HEALTH - Health Regulatory Licenses	Operating Revenue		800	1,000	200	(659,674)	
3080635	AGED OTHER - Other Income	Operating Revenue		1,000	2,200	1,200	(658,474)	
3080700	WELFARE - Contributions & Donations	Operating Revenue		1,000	0	(1,000)	(659,474)	
3080710	WELFARE - Grants	Operating Revenue		8,000	1,300	(6,700)	(666,174)	
3100120	SAN - Domestic Refuse Collection Charges	Operating Revenue		93,224	90,000	(3,224)	(669,398)	
3100121	SAN - Domestic Services (Additional)	Operating Revenue		500	0	(500)	(669,898)	
3100135	SAN - Other Income	Operating Revenue		5,000	1,000	(4,000)	(673,898)	
3100325	SEW - Sewerage Rates	Operating Revenue		157,974	149,526	(8,448)	(682,346)	
3100330	SEW - Sewerage Fixtures	Operating Revenue		9,954	0	(9,954)	(692,300)	
3100501	ENVIRON - Reimbursements	Operating Revenue		0	1,400	1,400	(690,900)	
3100620	PLAN - Planning Application Fees	Operating Revenue		2,500	2,000	(500)	(691,400)	
3100720	COM AMEN - Cemetery Fees (Burial)	Operating Revenue		3,500	6,000	2,500	(688,900)	
3100722	COM AMEN - Cemetery Fees (Monuments)	Operating Revenue		3,500	0	(3,500)	(692,400)	
3100735	COM AMEN - Other Income	Operating Revenue		4,000	6,500	2,500	(689,900)	
3110120	HALLS - Town Hall Hire	Operating Revenue		1,500	800	(700)	(690,600)	

3110220	SWIM AREAS - Admissions	Operating Revenue		8,000	7,000	(1,000)	(691,600)	
3110300	REC - Contributions & Donations	Operating Revenue		78,000	74,518	(3,482)	(695,082)	
3110301	REC - Reimbursements - Other Recreation	Operating Revenue		6,000	8,500	2,500	(692,582)	
3110310	REC - Grants	Operating Revenue		0	64	64	(692,518)	
3110600	HERITAGE - Contributions & Donations	Operating Revenue		1,000	0	(1,000)	(693,518)	
3110700	OTH CUL - Contributions & Donations - Other Culture	Operating Revenue		5,600	4,050	(1,550)	(695,068)	
3110710	OTH CUL - Grants - Other Culture	Operating Revenue		7,850	10,450	2,600	(692,468)	
3120113	ROADC - Other Grants - Roads/Streets	Operating Revenue		1,089,118	927,859	(161,259)	(853,727)	Reduction in WSF funds, to be carried into FY23
3120130	ROADC - Other Grants - Flood Damage	Operating Revenue		4,428,724	4,881,225	452,501	(401,226)	Funds Rcd in FY21, Contract Liability as at 30th June 21.
3120200	ROADM - Street Lighting Subsidy	Operating Revenue		3,000	0	(3,000)	(404,226)	
3120210	ROADM - Direct Road Grant (MRWA)	Operating Revenue		143,000	143,999	999	(403,227)	
3120220	ROADM - Sale of Scrap	Operating Revenue		0	3,418	3,418	(399,809)	
3120390	PLANT - Profit on Disposal of Assets	Non Cash Movement	(12,049)	12,049	0	0	(399,809)	
3130200	TOUR - Contributions & Donations	Operating Revenue		2,500	0	(2,500)	(402,309)	
3130201	TOUR - Reimbursements	Operating Revenue		0	6,313	6,313	(395,996)	
3130210	TOUR - Grants	Operating Revenue		2,500	0	(2,500)	(398,496)	
3130320	BUILD - Fees & Charges (Licences)	Operating Revenue		3,000	0	(3,000)	(401,496)	
3130335	BUILD - Other Income	Operating Revenue		2,000	12,000	10,000	(391,496)	
3130835	OTH ECON - Other Income	Operating Revenue		3,300	0	(3,300)	(394,796)	
3140120	PRIVATE - Private Works Income	Operating Revenue		4,000	6,500	2,500	(392,296)	
3140201	ADMIN - Reimbursements	Operating Revenue		3,000	4,412	1,412	(390,884)	
3140290	ADMIN - Profit on Disposal of Assets	Non Cash Movement	27,110	332	27,442		(390,884)	
3140301	PWO - Other Reimbursements	Operating Revenue		1,000	2,113	1,113	(389,771)	
3140401	POC - Reimbursements	Operating Revenue		4,000	2,931	(1,069)	(390,840)	
3140502	SAL - Reimbursement - Parental Leave	Operating Revenue		0	25,000	25,000	(365,840)	Revenue not budgeted.
3140735	UNCLASS - Unclassified Income - GST Inclusive	Operating Revenue		26,500	26,660	160	(365,680)	
2030100	RATES - Employee Costs	Operating Expenses		(62,371)	(63,071)	(700)	(366,380)	
2030117	RATES - Doubtful Debts Expense	Operating Expenses		(5,000)	(24,495)	(19,495)	(385,875)	Re-allocation of budgeted amount in rates doubtful debts to rates write off
2030118	RATES - Rates Write Off	Operating Expenses		(20,000)	(455)	19,545	(366,330)	Re-allocation of budgeted amount in rates doubtful debts to rates write off
2030141	RATES - Subscriptions & Memberships	Operating Expenses		0	(2,433)	(2,433)	(368,763)	
2030211	GEN PUR - Bank Fees & Charges	Operating Expenses		(15,000)	(18,000)	(3,000)	(371,763)	
2040104	MEMBERS - Training & Development	Operating Expenses		(12,000)	(7,600)	4,400	(367,363)	
2040109	MEMBERS - Members Travel and Accommodation	Operating Expenses		(2,000)	0	2,000	(365,363)	
2040112	MEMBERS - Deputy Mayors/Presidents Allowance	Operating Expenses		(1,650)	(1,875)	(225)	(365,588)	
2040113	MEMBERS - Members Sitting Fees	Operating Expenses		(30,000)	(25,000)	5,000	(360,588)	
2040116	MEMBERS - Election Expenses	Operating Expenses		(14,500)	(11,500)	3,000	(357,588)	
2040121	MEMBERS - Information Systems	Operating Expenses		(1,200)	(1,336)	(136)	(357,724)	
2040130	MEMBERS - Insurance Expenses	Operating Expenses		(14,000)	(12,755)	1,245	(356,479)	
2040141	MEMBERS - Subscriptions & Publications	Operating Expenses		(56,270)	(58,500)	(2,230)	(358,709)	
2040152	MEMBERS - Consultants	Operating Expenses		(10,000)	0	10,000	(348,709)	

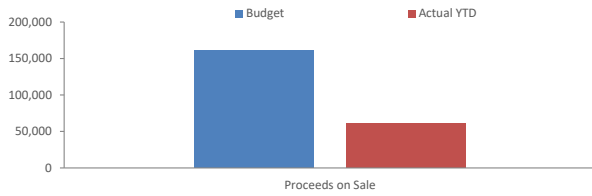
2040220	OTH GOV - Communication Expenses	Operating Expenses	(1,000)	(1,509)	(509)	(349,218)	
2040221	OTH GOV - Information Systems	Operating Expenses	0	(114)	(114)	(349,332)	
2040230	OTH GOV - Insurance Expenses	Operating Expenses	(9,000)	(30,120)	(21,120)	(370,452)	Increase in premiums not budgeted for.
2040250	OTH GOV - Consultancy - Statutory	Operating Expenses	(25,000)	(35,000)	(10,000)	(380,452)	increase to accommodate recording keeping plan
2040251	OTH GOV - Consultancy - Strategic	Operating Expenses	(27,000)	(29,000)	(2,000)	(382,452)	
2040252	OTH GOV - Other Consultancy	Operating Expenses	(5,000)	0	5,000	(377,452)	
2040287	OTH GOV - Other Expenses	Operating Expenses	0	(190)	(190)	(377,642)	
2050100	FIRE - Employee Costs	Operating Expenses	0	(1,100)	(1,100)	(378,742)	
2050112	FIRE - Fire Prevention/Burning/Control - recoverable	Operating Expenses	(500)	(600)	(100)	(378,842)	
2050287	ANIMAL - Other Expenditure	Operating Expenses	(770)	(1,231)	(461)	(379,303)	
2050387	OLOPS - Other Expenditure	Operating Expenses	(500)	(260)	240	(379,062)	
2050507	ESL BFB - Clothing & Accessories	Operating Expenses	(1,085)	(1,739)	(654)	(379,716)	
2050530	ESL BFB - Insurance Expenses	Operating Expenses	(4,000)	(9,700)	(5,700)	(385,416)	
2050565	ESL BFB - Maintenance Plant & Equipment	Operating Expenses	(2,000)	(5,000)	(3,000)	(388,416)	
2050566	ESL BFB - Maintenance Vehicles/Trailers/Boats	Operating Expenses	(3,000)	(2,330)	670	(387,746)	
2050569	ESL BFB - Plant & Equipment \$1,200 to \$5,000 per item	Operating Expenses	(4,000)	0	4,000	(383,746)	
2050586	ESL BFB - Plant & Equipment < \$1,200 per item	Operating Expenses	(4,200)	(5,827)	(1,627)	(385,374)	
2050587	ESL BFB - Other Goods and Services	Operating Expenses	(4,000)	(3,000)	1,000	(384,374)	
2050588	ESL BFB - Utilities, Rates & Taxes	Operating Expenses	(5,815)	(6,472)	(657)	(385,031)	
2050589	ESL BFB - Maintenance Land & Buildings	Operating Expenses	(3,100)	(6,216)	(3,116)	(388,147)	
2070412	HEALTH - Analytical Expenses	Operating Expenses	0	(390)	(390)	(388,537)	
2070487	HEALTH - Other Expenses	Operating Expenses	0	(13)	(13)	(388,550)	
2080388	FAMILIES - Building Operations	Operating Expenses	(5,659)	(5,258)	401	(388,149)	
2080389	FAMILIES - Building Maintenance	Operating Expenses	(3,440)	(4,000)	(560)	(388,709)	
2080600	AGED OTHER - Employee Costs	Operating Expenses	(186,752)	(189,752)	(3,000)	(391,709)	
2080665	AGED OTHER - Maintenance/Operations	Operating Expenses	(3,000)	0	3,000	(388,709)	
2080753	WELFARE - Events	Operating Expenses	(17,150)	(9,400)	7,750	(380,959)	
2080788	WELFARE - Building Operations	Operating Expenses	(9,075)	(8,863)	212	(380,747)	
2080789	WELFARE - Building Maintenance	Operating Expenses	(25,210)	(25,000)	210	(380,537)	
2090188	STF HOUSE - Staff Housing Building Operations	Operating Expenses	(22,395)	(27,187)	(4,792)	(385,329)	
2090189	STF HOUSE - Staff Housing Building Maintenance	Operating Expenses	(31,970)	(30,625)	1,345	(383,984)	
2090230	OTH HOUSE - Insurance Expenses	Operating Expenses	(2,000)	0	2,000	(381,984)	
2090288	OTH HOUSE - Building Operations	Operating Expenses	(29,750)	(35,311)	(5,561)	(387,545)	
2090289	OTH HOUSE - Building Maintenance	Operating Expenses	(46,470)	(42,573)	3,897	(383,648)	
2100113	SAN - Waste Recycling	Operating Expenses	(26,700)	(26,900)	(200)	(383,848)	
2100165	SAN - Maintenance/Operations	Operating Expenses	(110,100)	(110,370)	(270)	(384,118)	
2100188	SAN - Building Operations	Operating Expenses	(1,000)	(1,500)	(500)	(384,618)	
2100189	SAN - Building Maintenance	Operating Expenses	(1,700)	(2,200)	(500)	(385,118)	
2100192	SAN - Depreciation	Non Cash Movement	150	(500)	(350)	(385,118)	
2100200	SAN OTH - Employee Costs	Operating Expenses	0	(878)	(878)	(385,996)	
2100265	SAN OTH - Maintenance/Operations	Operating Expenses	(770)	(219)	551	(385,445)	
2100289	SAN OTH - Building Maintenance	Operating Expenses	(1,360)	(850)	510	(384,935)	
2100292	SAN OTH - Depreciation	Non Cash Movement	6,070	(6,070)	0	(384,935)	
2100299	SAN OTH - Administration Allocated	Operating Expenses	(19,514)	0	19,514	(365,421)	Correction of allocation

2100352	SEW - Consultants	Operating Expenses		(47,000)	(35,000)	12,000	(353,421)	Reduced from original budget due to proposal price
2100365	SEW - Maintenance/Operations	Operating Expenses		(36,000)	(37,788)	(1,788)	(355,209)	
2100392	SEW - Depreciation	Non Cash Movement	2	(58,166)	(58,165)	0	(355,209)	
2100652	PLAN - Consultants	Operating Expenses		(8,000)	(5,000)	3,000	(352,209)	
2100711	COM AMEN - Cemetery Maintenance/Operations	Operating Expenses		(17,800)	(22,281)	(4,481)	(356,690)	
2100787	COM AMEN - Other Expenses	Operating Expenses		(1,000)	0	1,000	(355,690)	
2100788	COM AMEN - Public Conveniences Operations	Operating Expenses		(28,718)	(26,170)	2,548	(353,142)	
2100789	COM AMEN - Public Conveniences Maintenance	Operating Expenses		(9,310)	(11,815)	(2,505)	(355,647)	
2110187	HALLS - Other Expenses	Operating Expenses		(1,000)	0	1,000	(354,647)	
2110188	HALLS - Town Halls and Public Bldg Operations	Operating Expenses		(24,060)	(19,287)	4,773	(349,874)	
2110189	HALLS - Town Halls and Public Bldg Maintenance	Operating Expenses		(15,080)	(15,192)	(112)	(349,986)	
2110192	HALLS - Depreciation	Non Cash Movement	(60)	(50,078)	(50,138)	0	(349,986)	
2110265	SWIM AREAS - Grounds Maintenance/Operations	Operating Expenses		(48,440)	(48,461)	(21)	(350,007)	
2110288	SWIM AREAS - Building Operations	Operating Expenses		(7,300)	(8,323)	(1,023)	(351,030)	
2110289	SWIM AREAS - Building Maintenance	Operating Expenses		(2,500)	(4,085)	(1,585)	(352,615)	
2110292	SWIM AREAS - Depreciation	Non Cash Movement	854	(2,550)	(1,696)	0	(352,615)	
2110365	REC - Parks & Gardens Maintenance/Operations	Operating Expenses		(111,210)	(144,139)	(32,929)	(385,544)	Increased to cover utility costs
2110366	REC - Town Oval Maintenance/Operations	Operating Expenses		(58,000)	(53,155)	4,845	(380,699)	
2110367	REC - Sundry Dry Parks/Reserves Maintenance/Operations	Operating Expenses		(6,000)	(7,829)	(1,829)	(382,527)	
2110368	REC - Playground Equipment Mtce	Operating Expenses		(8,840)	(8,981)	(141)	(382,668)	
2110387	REC - Other Expenses	Operating Expenses		(3,000)	(830)	2,170	(380,498)	
2110388	REC - Other Rec Facilities Building Operations	Operating Expenses		(76,634)	(77,526)	(892)	(381,390)	
2110389	REC - Other Rec Facilities Building Maintenance	Operating Expenses		(31,060)	(44,878)	(13,818)	(395,208)	Unbudgeted MTC costs for unexpected mtc
2110516	LIBRARY - Postage and Freight	Operating Expenses		0	(400)	(400)	(395,608)	
2110521	LIBRARY - Information Technology	Operating Expenses		(1,500)	(1,600)	(100)	(395,708)	
2110587	LIBRARY - Other Expenses	Operating Expenses		(8,500)	(8,000)	500	(395,208)	
2110588	LIBRARY - Library Building Operations	Operating Expenses		0	(100)	(100)	(395,308)	
2110630	HERITAGE - Insurance Expenses	Operating Expenses		(1,500)	(367)	1,133	(394,175)	
2110665	HERITAGE - Maintenance/Operations	Operating Expenses		(5,598)	(4,961)	637	(393,538)	
2110687	HERITAGE - Other Expenses	Operating Expenses		(8,760)	(82)	8,678	(384,860)	
2110711	OTH CUL - Australia Day	Operating Expenses		(2,000)	(3,239)	(1,239)	(386,099)	
2110725	OTH CUL - Festival & Events	Operating Expenses		(55,100)	(65,304)	(10,204)	(396,303)	Increased due to Field Days costs
2110787	OTH CUL - Other Expenses	Operating Expenses		(3,900)	(2,630)	1,270	(395,034)	
2120211	ROADM - Road Maintenance - Built Up Areas	Operating Expenses		(113,119)	(69,430)	43,689	(351,345)	Limited MTC for 1st 3 qtrs due to HR Resourcing
2120212	ROADM - Road Maintenance - Sealed Outside BUA	Operating Expenses		(136,732)	(111,145)	25,587	(325,758)	Limited MTC for 1st 3 qtrs due to HR Resourcing
2120213	ROADM - Road Maintenance - Gravel Outside BUA	Operating Expenses		(334,820)	(331,114)	3,706	(322,052)	Limited MTC for 1st 3 qtrs due to HR Resourcing
2120216	ROADM - Bridge Maintenance - Outside BUA	Operating Expenses		(2,421)	(6,421)	(4,000)	(326,052)	Limited MTC for 1st 3 qtrs due to HR Resourcing
2120217	ROADM - Ancillary Maintenance - Built Up Areas	Operating Expenses		(13,000)	(20,070)	(7,070)	(333,122)	Limited MTC for 1st 3 qtrs due to HR Resourcing
2120235	ROADM - Traffic Signs/Equipment (Safety)	Operating Expenses		0	(2,278)	(2,278)	(335,400)	
2120252	ROADM - Consultants	Operating Expenses		(1,704,832)	(1,009,154)	695,678	360,278	expended in FY21
2120286	ROADM - Workshop/Depot Expensed Equipment	Operating Expenses		(2,000)	(2,315)	(315)	359,964	
2120287	ROADM - Other Expenses	Operating Expenses		(14,500)	(4,000)	10,500	370,464	
2120288	ROADM - Depot Building Operations	Operating Expenses		(17,330)	(54,782)	(37,452)	333,012	Increased due to standpipe costs re flood damage

2120289	ROADM - Depot Building Maintenance	Operating Expenses		(19,050)	(14,300)	4,750	337,762	
2120391	PLANT - Loss on Disposal of Assets	Non Cash Movement	17,691	(17,691)	0	0	337,762	
2120665	AERO - Airstrip & Grounds Maintenance/Operations	Operating Expenses		(2,250)	(2,750)	(500)	337,262	
2120699	AERO - Administration Allocated	Operating Expenses		(3,871)	(2,500)	1,371	338,633	
2130200	TOUR - Employee Costs	Operating Expenses		(66,103)	(77,676)	(11,573)	327,060	
2130215	TOUR - Printing and Stationery	Operating Expenses		(4,000)	0	4,000	331,060	
2130240	TOUR - Public Relations & Area Promotion	Operating Expenses		(23,300)	(25,300)	(2,000)	329,060	
2130241	TOUR - Subscriptions & Memberships	Operating Expenses		(13,000)	(13,641)	(641)	328,419	
2130265	TOUR - Maintenance/Operations	Operating Expenses		(30,500)	(27,900)	2,600	331,019	
2130266	TOUR - Caravan Park General Maintenance/Operations	Operating Expenses		0	(7,515)	(7,515)	323,504	
2130288	TOUR - Building Operations	Operating Expenses		(134,130)	(131,593)	2,537	326,041	
2130289	TOUR - Building Maintenance	Operating Expenses		(17,950)	(44,412)	(26,462)	299,579	works
2130350	BUILD - Contract Building Services	Operating Expenses		(5,000)	(8,000)	(3,000)	296,579	
2130855	OTH ECON - Community Bus	Operating Expenses		(1,000)	(2,200)	(1,200)	295,379	
2130865	OTH ECON - Standpipe Maintenance/Operations	Operating Expenses		0	(3,000)	(3,000)	292,379	
2130887	OTH ECON - Other Expenditure	Operating Expenses		(6,300)	(4,450)	1,850	294,229	
2130888	OTH ECON - Building Operations	Operating Expenses		(5,399)	(5,817)	(418)	293,812	
2130889	OTH ECON - Building Maintenance	Operating Expenses		(800)	(1,116)	(316)	293,495	
2140187	PRIVATE - Other Expenses	Operating Expenses		(3,000)	(9,000)	(6,000)	287,495	
2140199	PRIVATE - Administration Allocated	Operating Expenses		(436)	(2,500)	(2,064)	285,431	
2140204	ADMIN - Training & Development	Operating Expenses		(19,000)	(14,250)	4,750	290,181	
2140205	ADMIN - Recruitment	Operating Expenses		(3,000)	(8,000)	(5,000)	285,181	
2140209	ADMIN - Travel & Accommodation	Operating Expenses		(5,000)	(3,000)	2,000	287,181	
2140210	ADMIN - Motor Vehicle Expenses	Operating Expenses		(15,000)	(10,000)	5,000	292,181	
2140215	ADMIN - Printing and Stationery	Operating Expenses		(10,000)	(8,000)	2,000	294,181	
2140221	ADMIN - Information Technology	Operating Expenses		(97,000)	(105,000)	(8,000)	286,181	
2140227	ADMIN - Records Management	Operating Expenses		(5,000)	(3,500)	1,500	287,681	
2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	Operating Expenses		(15,000)	(1,664)	13,336	301,017	
2140240	ADMIN - Advertising and Promotion	Operating Expenses		(3,000)	(1,000)	2,000	303,017	
2140252	ADMIN - Consultants	Operating Expenses		(35,000)	(52,000)	(17,000)	286,017	Increased to cover actual costs and provision for last qtr
2140288	ADMIN - Building Operations	Operating Expenses		(22,540)	(22,730)	(190)	285,827	
2140289	ADMIN - Building Maintenance	Operating Expenses		(10,350)	(30,000)	(19,650)	266,177	To cover refurb costs as LRCIP Phase3
2140291	ADMIN - Loss on Disposal of Assets	Non Cash Movement	2,055	(2,055)	0	0	266,177	
2140300	PWO - Employee Costs	Operating Expenses		(165,414)	(180,414)	(15,000)	251,177	Increased to cover actual costs
2140304	PWO - Training & Development	Operating Expenses		(12,000)	(38,000)	(26,000)	225,177	Increased to cover actual costs
2140305	PWO - Recruitment	Operating Expenses		(4,000)	(3,800)	200	225,377	
2140316	PWO - Postage and Freight	Operating Expenses		(500)	(1,200)	(700)	224,677	
2140329	PWO - Insurance Expenses (Except Workers Comp)	Operating Expenses		(5,000)	(8,940)	(3,940)	220,737	
2140341	PWO - Subscriptions & Memberships	Operating Expenses		(500)	(618)	(118)	220,619	
2140361	PWO - Engineering & Technical Support	Operating Expenses		(80,000)	(16,640)	63,360	283,979	Decreased due to not continuing in the engagement of Tech. Officer
2140365	PWO - Maintenance/Operations	Operating Expenses		(6,000)	(3,300)	2,700	286,679	
2140387	PWO - Other Expenses	Operating Expenses		(4,000)	(2,400)	1,600	288,279	
2140400	POC - Internal Plant Repairs - Wages & O/Head	Operating Expenses		(14,000)	(18,500)	(4,500)	283,779	
2140411	POC - External Parts & Repairs	Operating Expenses		(90,000)	(182,520)	(92,520)	191,259	Increased to cover actual costs (plus provision for last qtr.)
2140412	POC - Fuels and Oils	Operating Expenses		(100,000)	(115,000)	(15,000)	176,259	Increased to cover actual costs (recent fuel increase)
2140413	POC - Tyres and Tubes	Operating Expenses		(10,000)	(8,700)	1,300	177,559	
2140416	POC - Licences/Registrations	Operating Expenses		(10,000)	(9,500)	500	178,059	
2140417	POC - Insurance Expenses	Operating Expenses		(15,000)	(12,676)	2,324	180,383	
2140505	SAL - Paid Parental Leave	Operating Expenses		0	(25,000)	(25,000)	155,383	Expense not budgeted offset with Revenue not budgeted.

Land and Buildings	Investing Activities	(267,000)	(123,687)	143,313	298,696	Purchase of East St not proceeding and increase to Admin refurb.
Plant & Equipment	Investing Activities	(396,500)	(108,784)	287,716	586,412	Adjustment to plant replacement program.
Infrastructure - Roads	Investing Activities	(1,978,412)	(1,848,100)	130,312	716,724	Net adjustment to overspend/underspend in road projects.
Infrastructure - Other	Investing Activities	(367,000)	(539,425)	(172,425)	544,299	2x LRCIP projects not budgeted and increase in irrigation project.
Proceeds on Disposal of Assets	Investing Activities	161,000	60,909	(100,091)	444,208	Due to adjustment to plant replacement program.
		212,962	463,649	(250,687)		Original budgets for vehicles and trades transferred to reserve.
Reserves Transfers In	Financing Activities				193,521	Surplus funds as a result of this review transferred for future renewal of plant.
Reserves Transfers out	Financing Activities	(459,521)	(266,000)	(193,521)	0	Funds for Building project not required due to cancellation of project.
TOTALS		<u>41,823</u>		<u>0</u>		

Asset Ref.	Asset description	Original Budget				Current Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment												
	Transport												
	Ride On Mower - Cox 9008E (P042)	0	1,000	1,000	0	0	0	0	0	0	0	0	0
	Dual Cab 4x2; D002; Team Leader	23,000	18,000	0	(5,000)	0	0	0	0	0	0	0	0
	Single Cab - Light Utility - 1GIL668	951	12,000	11,049	0	0	0	0	0	0	0	0	0
	Other property and services												
	Passenger Vehicle; MWA	41,100	40,000	0	(1,100)	0	0	0	0	0	0	0	0
	Passenger Vehicle; CEO	50,955	50,000		(955)	33,467	60,909	27,442		33,467	60,909	27,442	0
	Passenger Vehicle; MCCA	39,668	40,000	332	0	0	0	0	0	0	0	0	0
		155,674	161,000	12,381	(7,055)	33,467	60,909	27,442	0	33,467	60,909	27,442	0



*Ride on Mower is under Asset Threshold. Sale proceeds are include as Other revenue.

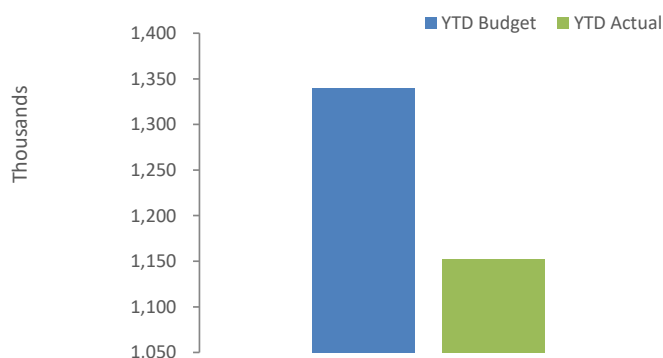
**NOTES TO THE STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022**

**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	267,000	123,687	89,102	88,021	(1,081)
Plant and equipment	396,500	108,784	69,153	69,153	0
Infrastructure - roads	1,978,412	1,848,100	812,559	787,789	(24,770)
Infrastructure - other	367,000	539,425	369,225	208,120	(161,105)
Payments for Capital Acquisitions	3,008,912	2,619,996	1,340,039	1,153,084	(186,955)
Total Capital Acquisitions	3,008,912	2,619,996	1,340,039	1,153,084	(186,955)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	1,815,757	1,648,724	1,022,196	944,839	(77,357)
Other (disposals & C/Fwd)	161,000	161,000	50,000	60,909	10,909
Cash backed reserves					
Plant Replacement Reserve	120,000	120,000	0	0	0
Sewerage Asset Preservation Reserve	47,000	47,000	0	0	0
Land & Building Reserve	150,000	150,000	0	0	0
Emergency Reserve	10,000	10,000	0	0	0
Swimming Pool Reserve	40,521	40,521	0	0	0
Recreation Reserve	92,000	92,000	0	0	0
Contribution - operations	572,634	350,751	267,843	147,336	(120,507)
Capital funding total	3,008,912	2,619,996	1,340,039	1,153,084	(186,955)

SIGNIFICANT ACCOUNTING POLICIES

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



Account Description		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)	Comments
Land and Buildings							
BC044	Sports Recreation Centre - Building (Capital)	72,000	72,000	37,415	36,971	444	In progress.
OC012	Short Stay Accommodation Caravan Bay Extension	0	0	0	(31)	31	Costing to be reviewed.
BC058	Building - Building (Capital)	150,000	0	0	0	0	Project not proceeding
BC001	Administration Office - Building (Capital)	45,000	51,687	51,687	51,082	606	Project Complete - Over budget.
Total		267,000	123,687	89,102	88,021	1,081	
Plant & Equipment							
PE201	Cemetery Grave Shoring Box	10,000	10,000	0	0	0	Commenced and progressing
PE109	Modifications to D004 Mitsubishi Truck	15,000	0	0	0	0	Not proceeding.
PE111	Side Tipper	103,000	0	0	0	0	Not proceeding.
PE206	Ride On Mower	5,000	10,500	0	0	0	Received Quotes
PE207	Mower Digga - Refurbishment	5,000	6,770	6,770	6,770	0	Complete.
PE208	Fuel Tank Trailer - 2,000 Litre Size	6,500	6,500	0	0	0	In progress.
PE106	Light Vehicle CEO	60,000	62,383	62,383	62,383	(0)	Complete - Over budget. Trade in \$11k higher than Budget.
PE205	Light Vehicle - MCCA	52,500	0	0	0	0	Not proceeding.
PE100	Diesel Fuel Bowser - Shire Depot	10,000	12,631	0	0	0	Progressing
PE104	Utility Tipper 4x2 Construction	35,000	0	0	0	0	PO Raised - Delivery Aug 2022
PE105	Dual Cab 4x2 Team Leader	42,000	0	0	0	0	PO Raised - Delivery Aug 2022
PE204	Light Plant Vehicle - Manager Works & Assets	52,500	0	0	0	0	To be carried forward to FY23.
Total		396,500	108,784	69,153	69,153	(0)	
Infrastructure - Roads							
R2R004	Hindmarsh Road (R2R)	141,724	153,803	148,833	156,712	(7,879)	Project Complete.
R2R025	Dowerin-Koorda Road (R2R)	85,505	85,500	64,116	50,082	14,034	Project Complete.
R2R046	Sanders Road (R2R)	119,700	141,793	106,317	142,150	(35,833)	Project Complete - Over budget.
RRG183	Dowerin-Meckering Road (RRG) SLK11.36 to SLK13.44	82,535	87,535	65,637	56,734	8,903	Project Complete - Final Invoices Pending
RRG183A	Dowerin-Meckering Road (RRG) SLK13.82 to SLK16.13	382,032	392,387	294,264	247,529	46,735	Project Complete - Final Invoices Pending
WFN182A	WSFN Dowerin-Kalannie Road SLK27.28 to SLK41.70 - Preliminary Works Including Geotechnical	50,314	11,520	11,520	11,520	0	WSFN - Project commenced - anticipated completion April 2022. No more expense for FY22 expected.
WFN182B	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Maintenance Clearing of Vegetation - \$212,150	212,150	18,829	18,829	18,828	1	WSFN - Project commenced - anticipated completion April 2022. No more expense for FY22 expected.
WFN182C	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Preliminary Works - Clearing Permit	126,802	43,677	43,677	43,667	10	WSFN - Project commenced - anticipated completion April 2022. No more expense for FY22 expected.
WFN182D	WSFN Dowerin-Kalannie Road SLK0.00 to SLK25.68 - Construction Works	777,650	913,056	59,366	60,568	(1,202)	WSFN - Project commenced - anticipated completion April 2022.
Total		1,978,412	1,848,100	812,559	787,789	24,770	
Infrastructure - Other							
OC002	Waste Facility Perimeter Fencing	0	2,226	1,647	2,226	(579)	Costing to be reviewed.
OC014	Dowerin Waste Facility - CELL	10,000	12,868	9,639	1,050	8,589	PO raised and installation to be completed in April 22.
OC102	Information Bays	0	0	0	94	(94)	Costing to be reviewed.
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	45,000	44,000	32,985	0	32,985	Anticipated commencement April 22.
OC003	Town Oval Reticulation Upgrade (Inc Dam)	285,000	401,430	301,059	178,958	122,101	Anticipated completion May 22.
OC007	Main Street Improvements	0	0	0	155	(155)	Costing to be reviewed.
OC010	Tin Dog Walk Stage 2	9,000	9,000	6,741	1,500	5,241	To be completed in Q4 2022.
OC004	Entrance/Streetscape Project - SSA & DCC	18,000	22,901	17,154	24,136	(6,982)	Project Complete
OC008	Street Lighting LED Upgrade	0	25,000	0	0	0	Stewart Street Lighting Upgrade Stage 2 LCRIP Phase 3
OC015	Lighting Upgrades	0	22,000	0	0	0	Carpark and Park Lighting LCRIP Phase 3
Total		367,000	539,425	369,225	208,120	161,105	
TOTALS		3,008,912	2,619,996	1,340,039	1,153,084	186,955	

Cash backed reserve

Reserve name	Opening Balance	Original Budget Transfers In (+)	Budget Review Transfers In (+)	Actual Transfers In YTD (+)	Original Budget Transfers Out (-)	Budget Review Transfers Out (-)	Actual Transfers Out YTD (-)	Original Budget Closing Balance	Budget Review Closing Balance	Actual YTD Closing Balance
	\$	\$		\$	\$		\$	\$		\$
Employee Entitlement Reserve	77,767	20,583	20,583	97	0	0	0	98,350	98,350	77,864.00
Plant Replacement Reserve	195,176	51,206	301,893	245	(120,000)	0	0	126,382	497,069	195,421.00
Sewerage Asset Preservation Reserve	1,069,074	88,235	88,235	1,339	(47,000)	(256,000)	0	1,110,309	901,309	1,070,413.00
Information Technology Reserve	39,307	295	295	49	0	0	0	39,602	39,602	39,356.00
Land & Building Reserve	346,803	2,578	2,578	435	(150,000)	0	0	199,381	349,381	347,238.00
Emergency Reserve	10,000	0	0	13	(10,000)	(10,000)	0	0	0	10,013.00
Swimming Pool Reserve	30,294	10,227	10,227	38	(40,521)	0	0	0	40,521	30,332.00
Recreation Reserve	205,800	1,544	1,544	258	(92,000)	0	0	115,344	207,344	206,058.00
Community Housing Reserve	59,915	449	449	75	0	0	0	60,364	60,364	59,990.00
Economic Reserve	66,870	502	502	84	0	0	0	67,372	67,372	66,954.00
Bowling Green Reserve	107,084	10,803	10,803	134	0	0	0	117,887	117,887	107,218.00
Tennis Court Reserve	52,050	6,390	6,390	65	0	0	0	58,440	58,440	52,115.00
Depot Reserve	10,000	10,075	10,075	13	0	0	0	20,075	20,075	10,013.00
Waste Reserve	10,000	10,075	10,075	13	0	0	0	20,075	20,075	10,013.00
	2,280,140	212,962	463,649	2,858	(459,521)	(266,000)	0	2,033,581	2,477,789	2,282,998

KEY INFORMATION



Shire of Dowerin
List of Payments For The Period Ending 31 March 2022

Last EFT No: EFT9614

Chq/EFT	Date	Name	Description	Amount
EFT9615	04/03/2022	Startrack Express	Freight - Mustang Skid Steer Control Cable & Filters	\$ 48.84
EFT9616	04/03/2022	Turbo Signs	Dowerin Wheatbelt Triathlon - Plain White Roster Signage with Shire and Field Days Logos	\$ 550.00
EFT9617	10/03/2022	Wheeldon Vale	Reticulation Upgrade - Supply 53.36m3 Sand	\$ 352.18
EFT9618	10/03/2022	Avon Waste	REFUSE; Waste Collection - Rubbish & Recycling for Two Fortnights	\$ 5,138.39
EFT9619	10/03/2022	Autopro Northam	Freight - Pick Up Box of Shire Polo Shirts from Wheatbelt Uniforms & Signs and Deliver to Admin Office	\$ 15.00
EFT9620	10/03/2022	Ampac Debt Recovery (WA Pty Ltd)	Rates - Debt Collection Expenses February 2022	\$ 323.50
EFT9621	10/03/2022	Advanced Traffic Management (Cashflow Finance)	RRG Dowerin-Meckering Road - Provision of Traffic Management for Road Construction Project	\$ 9,601.79
EFT9622	10/03/2022	Avanti Glass & Aluminium	Rec Centre Capital - Supply & Fit Doors (Less Deposit Paid)	\$ 3,597.00
EFT9623	10/03/2022	Boekeman Machinery	D4 Toyota Fortuner - 50,000km Service	\$ 479.82
EFT9624	10/03/2022	Courtney Begley	HCP Purchase - DA & Travel for Various Clients (Covered by Funding)	\$ 743.70
EFT9625	10/03/2022	BOC Limited	Consumables - Oxygen & Acetylene Cylinder Rental 29 January to 25 February 2022	\$ 41.26
EFT9626	10/03/2022	Bear Pantry Cafe	Refreshments - Catering for NEWROC Executive Meeting	\$ 99.00
EFT9627	10/03/2022	BriJarCass Security Pty Ltd	Contract Cleaning Services 7 February to 20 February 2022	\$ 5,791.50
EFT9628	10/03/2022	Complete Office Supplies	COVID Supplies - Gloves & Disposable Face Masks and Stationary - Post-it Notes & Jumbo Markers	\$ 608.77
EFT9629	10/03/2022	C & F Building Approvals	Provision of Building Services February 2022 - Monthly Reporting & NCC Compliance Assessment and Issue of Class 10a CDC	\$ 770.00
EFT9630	10/03/2022	Cody Express Transport	Freight - Materials for SSA Cleaners Room & Pallet of Asphalt	\$ 214.50
EFT9631	10/03/2022	Coterra Environment	WSFN Dowerin-Kalannie Road - Fauna and Habitat Assessment 100% Payment	\$ 6,160.00
EFT9632	10/03/2022	Landgate	Rates - GRV Interim Valuations Country Full Value	\$ 118.90
EFT9633	10/03/2022	GHD Pty Ltd	AGRN903 Flood Damage Repairs - Project Management/Supervision, Technical/Administration Support, On-Site Supervision of Civic Works, Travel, Meals & Accommodation	\$ 50,808.69
EFT9634	10/03/2022	HBP Services WA	EHO Service Provision February 2022	\$ 316.80



Shire of Dowerin
List of Payments For The Period Ending 31 March 2022

EFT9635	10/03/2022	Holberton Earthmoving	AGRN903 Flood Damage Repairs - Amery-Benjaberring, Fifty Four Gate West, Metcalf, Old Koorda, Rabbit Proof Fence & Windsor Road, WSNF Dowerin-Kalannie Road - Wet Hire Grader, Semi Tipper & Loader and RRG Dowerin-Meckering Road - Semi Watercart Wet Hire	\$	318,176.37
EFT9636	10/03/2022	Johns Building Supplies	Materials for Tin Dog Hub Project	\$	1,002.89
EFT9637	10/03/2022	Kennards Hire Pty Ltd	WSNF Dowerin-Kalannie Road - Supply Traffic Lights for Road Construction Project	\$	1,140.00
EFT9638	10/03/2022	Koorda Ag Parts	HCP Purchase - Garden Home Maintenance - Mr I McWha (Covered by Funding)	\$	143.00
EFT9639	10/03/2022	Lite N' Easy	HCP Purchase - Lite n' Easy Pick Ups for Various Clients (Covered by Funding)	\$	1,082.86
EFT9640	10/03/2022	Kenneth Myers	RRG Dowerin-Meckering Road - Dry Hire Excavator 5 Hrs	\$	750.00
EFT9641	10/03/2022	MJM Building Services (WA) Pty Ltd	Depot - Repair Leaks to Roof, Ramshed - Replace 16x Skylights (On-charged), Lifestyle Pavilion- Repair 3x Skylights, Town Hall - Install Flashing, 26 O'Loghlen Street - Remove HWS & Replace Roof Sheets, Rec Centre Capital - Replace Skylights and 4 O'Loghlen Street - Roof Flashing Repairs	\$	37,640.00
EFT9642	10/03/2022	Marketforce	Recruitment - West Australian Advertising for Team Leader/Final Trim Grader Operator	\$	471.53
EFT9643	10/03/2022	Mayday Rental	WSNF Dowerin Kalannie Road - Supply Dry Hire Front End Loader 1 Day	\$	1,485.00
EFT9644	10/03/2022	5Rivers Plumbing & Gas	Minnivale Standpipe - Fit New Part to Internals of Valve & Cottrell Street - Conduct Backflow Test & Report Lot 98	\$	782.92
EFT9645	10/03/2022	Rural Infrastructure Services	WSNF Dowerin-Kalannie Road - Cement Stabilization and Bitumen Specifications	\$	4,396.92
EFT9646	10/03/2022	Rural Ranger Services	Ranger Services February 2022	\$	381.20
EFT9647	10/03/2022	Resonline Pty Ltd	SSA - Monthly Room Manager Invoice February 2022	\$	220.00
EFT9648	10/03/2022	Sunny Industrial Brushware	Street Sweeper - Refurbish 2x Dulevo Brushes	\$	427.68
EFT9649	10/03/2022	Solomons Flooring Midland	3/18 Memorial Avenue - Supply 7 Affinity Blockout Roller Blinds	\$	1,095.00
EFT9650	10/03/2022	Sally J Design	Governance - Design and Formatting of Shire of Dowerin Annual Report	\$	764.50
EFT9651	10/03/2022	Telstra	Telephone Usage & Service Charges January 2022 - MCCS Mobile & Tablet and Teltonika 4G Failover, CEO iPad & Mobile, Swimming Pool Mobile, SSA Mobile, Dowerin Fire Shed Night Hawk and Depot Mobiles & MWA iPad	\$	520.92
EFT9652	10/03/2022	Telly's Auto Electrical & Air-Conditioning	D003 Mitsubishi Truck - Remove & Replace Sensors in DPF	\$	2,385.16
EFT9653	10/03/2022	Stephen O'Toole	Reimbursement - Fuel and Materials for SSA Ablutions, 4 O'Loghlen Street & 2/13 Stacy Street	\$	165.94
EFT9654	10/03/2022	Tin Dog General Store	Gentle Gym - Milk & Tea Bags and Admin - Milk	\$	24.99
EFT9655	10/03/2022	Wesfarmers Kleenheat Gas	Club - 878 kg LPG Delivered	\$	1,025.68
EFT9656	10/03/2022	Wheatbelt Uniforms Signs & Safety	Uniforms - 22 Polo Shirts, Logo Embroidery and Postage	\$	800.53



Shire of Dowerin
List of Payments For The Period Ending 31 March 2022

EFT9657	10/03/2022	Westrac Equipment	CAT 938H Loader - Attend & Repair - Rippers Not Lowering, Fitment of New Dipstick Tube, Fitment of Gum Plates to Bucket	\$	6,649.07
EFT9658	10/03/2022	Wheatbelt Engineering & Crane Hire	D012 Mustang Skid Steer - Fit Control Cable, RRG Dowerin-Meckering Road - Wet Hire of Frana Crane to Remove Water Tank and D012 Mustang Skid Steer - Fix Control Cable	\$	1,660.23
EFT9659	10/03/2022	WA Country Chemist	HCP Purchase - Supply of 2 Boxes Pull Ups - Mr Graham Begley (Covered by Funding)	\$	893.40
EFT9660	10/03/2022	Wallis Computer Solutions	Microsoft Licensing 2022-2023 for Staff, Councillors & Ranger	\$	7,697.61
EFT9661	10/03/2022	Xenex Systems Pty Ltd	Administration Office Telephone Usage & Service Charges February 2022 and 3CX 8CH Professional Annual License	\$	850.25
EFT9662	18/03/2022	Holberton Earthmoving	AGRN903 Flood Damage Repairs Claim 20 & 21 - Amery-Benjaberring, Old Koorda, Fifty Four Gate West, Metcalf, Windsor, Rabbit Proof Fence, Cunderdin-Minnivale & Koombekine North Road	\$	463,738.00
EFT9663	18/03/2022	New Ground Water Services Pty Ltd	Town Oval Retic Upgrade - Claim 1	\$	168,888.13
EFT9664	24/03/2022	Avon Waste	REFUSE; Waste Collection - Rubbish & Recycling to 11 March 2022	\$	2,583.19
EFT9665	24/03/2022	Allion Partners	Admin Consultants - Legal Services for Dowerin Community Cropping Lease Agreement and DFES Communications Tower on Pickering Road - Finalising Amendments to License	\$	4,442.60
EFT9666	24/03/2022	Aegis Aged Care Group	HCP Purchase - Respite Care 23/12/2021to 28/02/2022 - P Toovey (Covered by Funding)	\$	3,348.72
EFT9667	24/03/2022	Boekeman Machinery	CEO Prado D0 - Conduct 10,000km Service	\$	433.33
EFT9668	24/03/2022	Tutt Bryant Equipment	Mustang Skid Steer - Supply 1x 187352 Door Seal	\$	109.08
EFT9669	24/03/2022	Courtney Begley	HCPL3C - DA & Travel for Various Clients (Covered by Funding)	\$	386.00
EFT9670	24/03/2022	Bear Pantry Cafe	Refreshments - Antipasto Grazing Platter for AGO Meeting (Reimbursed)	\$	132.00
EFT9671	24/03/2022	BrijarCass Security Pty Ltd	Contract Cleaning Services - Vacate Clean of 2/13 Stacy Street & 1/13 Stacy Street	\$	473.00
EFT9672	24/03/2022	Commercial Hotel Dowerin	Refreshments for AGO & February Council Meeting and Accommodation for Shire Casual Building Maintenance Officer	\$	235.00
EFT9673	24/03/2022	Claw Environmental	Drum Muster - 2094 Plastic Drums <20L, 992 Plastic Drums 20/25L & Inspection Fee	\$	2,197.69
EFT9674	24/03/2022	CBH Grain Pty Ltd	Reimburse Incorrect Deposit - Harvest Payments Intended for Other Organisation	\$	44,091.64
EFT9675	24/03/2022	Cody Express Transport	Tin Dog Hub Project, Street Sweeper & 2/18 Memorial Avenue - Freight for Materials	\$	393.80
EFT9676	24/03/2022	Dowerin Events Management	Swimming Pool - Interest Free Principal Loan Repayment for Renovations	\$	10,000.00
EFT9677	24/03/2022	Landgate	Rates - Copy of Transfer of Land Act Document & Copy of Certificate of Title	\$	54.40
EFT9678	24/03/2022	Dowerin & Districts Farm Shed	Restock of Cleaning Supplies for Public Buildings & SSA, WSNF Dowerin-Kalannie Road - 2x Packs Steel Fence Droppers, Amery Refuse Site - Supply Ringlock Mesh & Tie Wire, PPE DHC - Nitrile Gloves, February Materials Under \$50 per Transaction and PPE - Riggers Gloves & Safety Glasses	\$	3,860.99



Shire of Dowerin
List of Payments For The Period Ending 31 March 2022

EFT9679	24/03/2022	Dowerin Mens Shed	Refuse Site Maintenance - Management of Tip Site as per Agreement February 2022	\$	1,000.00
EFT9680	24/03/2022	Gevers Goddard Jones Pty Ltd	Dowerin Home Care - Annual Subscription to GGJ Home Care Support, Purchase of the Updated Policy & Procedure Templates & Separate Sections into Subsections	\$	1,881.00
EFT9681	24/03/2022	Hersey's Safety Pty Ltd	Consumables - White Spray & Mark and Mixed Magic Trees	\$	165.55
EFT9682	24/03/2022	Jason Signmakers	Road Maintenance - Supply 20x Reduce Speed Signs, 20x Road Work Ahead Signs, 20x Worker Symbolic Signs & Freight	\$	1,056.66
EFT9683	24/03/2022	Kennards Hire Pty Ltd	WSFN Dowerin-Kalannie Road - Traffic Light Hire 3 March to 17 March 2022	\$	1,311.00
EFT9684	24/03/2022	Lite N' Easy	HCP Purchase - Lite N Easy Pick Ups For Various Clients (Covered by Funding)	\$	293.81
EFT9685	24/03/2022	Phillip Lapworth	Reimbursement - Pre Employment Medical	\$	165.00
EFT9686	24/03/2022	Karri Lee	Reimbursement - Pre Employment Police Clearance	\$	57.60
EFT9687	24/03/2022	MM Electrical	Hockey Pavilion - 3x Tube Lights, 4 O'Loghlen Street - 3x Switch Covers & Hockey Pavilion - 3x Tube Lights	\$	694.92
EFT9688	24/03/2022	Midland Trophies	Dowerin Triathlon Medals - 14 Gold and 12 Silver & Retagged 2 Gold and 4 Silver	\$	258.00
EFT9689	24/03/2022	Office of the Auditor General	Audit Fees - Certification of the Roads to Recovery Funding Under the National Land Transport Act 2014 2020/2021 and Certification of the Local Roads & Community Infrastructure Program 2020/2021	\$	2,090.00
EFT9690	24/03/2022	Proform Civil Pty Ltd ATF The Dale Weerts Family Trust	WSFN Dowerin-Kalannie Road Works SLK 27.78 to 48.77 - Geotechnical Investigation	\$	10,912.00
EFT9691	24/03/2022	Perth Laundry Equipment	SSA - Washing Machine & Dryer Hire 22 March to 21 April 2022	\$	419.46
EFT9692	24/03/2022	5Rivers Plumbing & Gas	Dowerin Community Club - Replace Sprayer to Repair Faulty Oven and SSA Ablutions - Repair Leaking Urinal at Men's Ablution	\$	1,287.82
EFT9693	24/03/2022	Stirling Asphalt	R2R Dowerin-Koorda & Dowerin Kalannie Road Intersection - Supply 30mm Dense Grade MRWA Intersection Mix To 1784.8m2, Line Marking & Traffic Control	\$	53,011.51
EFT9694	24/03/2022	Slimline Warehouse	Portable Lectern with A3 Sign Holder to Replace Broken Lectern	\$	420.00
EFT9695	24/03/2022	Telstra	Telephone Usage & Service Charges - TIMS Fire Mobile	\$	952.16
EFT9696	24/03/2022	Toll IPEC Pty Ltd	Freight - Road Signage & Library	\$	97.30
EFT9697	24/03/2022	Stephen O'Toole	Reimbursement - 2/18 Memorial Avenue - Tiling Materials for Bathroom Renovation & Fuel to Collect	\$	274.31
EFT9698	24/03/2022	Tradelink Pty Limited	Admin Office Bathroom Renovation - Toilet Roll Holder, Mirror, Vanity, Basin Mixer & Rail Grab and 2/18 Memorial Avenue - Vanity & Mirror	\$	1,648.15
EFT9699	24/03/2022	Tin Dog General Store	Council Shop March 2022 and Admin & Depot - Milk & Water	\$	149.79



Shire of Dowerin
List of Payments For The Period Ending 31 March 2022

EFT9700	24/03/2022 Vestone Capital Pty Limited	Admin IT Equipment Charges - Computer Hardware Rent 1 April & 30 June 2022	\$ 1,333.37
EFT9701	24/03/2022 Wheatbelt Liquid Waste	Dowerin Community Club - Pump Out Grease Trap & Dispose of Waste	\$ 1,089.00
			\$ 1,264,349.27

Last Cheque No: 10969

10970	09/03/2022 Department of Mines, Industry Regulation & Safety	Building Services Levy Remittance Advice - August 2021	\$ 471.17
10971	31/03/2022 Shire of Dowerin	Payroll Deductions/Contributions	\$ 250.00
10972	31/03/2022 Shire of Gingin	OSH - VELPIC Ultimate 250 Annual Subscription	\$ 949.18
10973	31/03/2022 LGRCEU	Payroll Deductions/Contributions	\$ 126.22
10974	31/03/2022 Synergy	Electricity Usage & Service Charges 18 January to 16 March 2022 - Swimming Pool, Shire Buildings, Info Bays, Ovals, Park Lights, Sewerage, Toilets, Gardens, Depot, Recycling Sed, Minnivale & Dowerin Fire Sheds, SSA and Street Lighting	\$ 8,877.56
			\$ 10,674.13

Last Direct Debit No: 11601

DD11614.1	07/03/2022 Shire of Dowerin - Visa Card Payments	NAB Business Visa - February 2022	\$ 1,087.98
DD11633.1	21/03/2022 Puma Energy	Petrol Usage February 2022	\$ 203.82
DD11612.1	02/03/2022 Precision Administration Services Pty Ltd	Superannuation - PPE 1.03.2022	\$ 6,240.53
DD11626.1	16/03/2022 Precision Administration Services Pty Ltd	Superannuation - PPE 15.03.2022	\$ 7,049.89
DD11639.1	30/03/2022 Precision Administration Services Pty Ltd	Superannuation - PPE 29.03.2022	\$ 7,360.96
130890	01/03/2022 Bank Fee	Merchant Fee	\$ 180.89
130890	31/03/2022 Bank Fee	NAB Connect Fee	\$ 43.74
130890	31/03/2022 Bank Fee	BPAY Charge	\$ 35.94
130890	31/03/2022 Bank Fee	Bank Fee	\$ 72.20
			\$ 20,984.15

\$ 1,297,299.35

\$ 1,264,349.27	EFT9615 to EFT9701
\$ 10,674.13	Cheque 10970 to 10974
\$ 1,087.98	Direct Debit 11614: Credit Card Payment: February 2022
\$ 203.82	Direct Debit 11633: Puma Energy: Fuel: February 2022
\$ 20,651.38	Direct Debit 11612, 11626 & 11639: Superannuation Payments



Shire of Dowerin
List of Payments For The Period Ending 31 March 2022

\$ 332.77 Direct Debit 130890: Bank Fees
\$ 1,297,299.35

\$ 42,633.70 PPE 1 March 2022 - Wages of Dowerin Home Care Partially Funded
\$ 47,380.42 PPE 15 March 2022 - Wages of Dowerin Home Care Partially Funded
\$ 50,709.36 PPE 29 March 2022 - Wages of Dowerin Home Care Partially Funded
\$ 140,723.48

\$ 1,438,022.83 Total Payments for March 2022 Including Payroll x3



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

DOWERIN SHIRE
PO BOX 111
DOWERIN WA 6461

Statement Period 1 March 2022 to 28 March 2022
Company Account No: 4557 0498 0002 7159
Facility Limit: \$16,000

Your Account Summary

Balance from previous statement	\$1,087.98 DR
Payments and other credits	\$1,087.98 CR
Purchases, cash advances and other debits	\$4,368.95 DR
Interest and other charges	\$27.00 DR
Closing Balance	\$4,395.95 DR

**YOUR DIRECT DEBIT PAYMENT OF \$4,395.95 WILL BE
CHARGED TO ACCOUNT 000086608- 0000480807363 ON
04/04/2022 AS PER OUR AGREEMENT.**

087104/17/M20343/S035928/1071855

see reverse for transaction details

Transaction record for: Billing account

Date	Amount A\$	Details	Reference
7 Mar 2022	\$1,087.98 CR	DIRECT DEBIT PAYMENT	74557042063
Total for this Period:	\$1,087.98 CR		



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



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



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

Cardholder summary

If you have recently switched to a new product or had a Lost/Stolen replacement of your card, your cardholder summary may not reconcile with the account balance. The closing balance in "Your Account Summary" section of this statement reflects your correct balance and amount payable. Please login to your Internet Banking or NAB Connect account to review your most up to date transaction listing.

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4557-0455-3794-2934	MRS REBECCA LOUISE M	\$10,000	\$0.00	\$1,172.13	\$9.00	\$1,181.13
4557-0455-3810-8790	MR LES JOHN VIDOVICH	\$5,000	\$0.00	\$1,376.73	\$9.00	\$1,385.73
4557-0455-3822-0801	MR AARON GARTH WOOLD	\$5,000	\$0.00	\$1,820.09	\$9.00	\$1,829.09
4557-0498-0002-7159	BILLING ACCOUNT	\$0	\$1,087.98 CR	\$0.00	\$0.00	\$1,087.98 CR
			\$1,087.98 CR	\$4,368.95 DR	\$27.00 DR	\$3,307.97 DR

Transaction type

Purchase

Annual percentage rate

0.000%

Daily percentage rate

0.00000%



Statement for

NAB Business Visa

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

Cardholder Details

Cardholder Name: MRS REBECCA LOUISE MCCALL
Account No: 4557 0455 3794 2934
Statement Period: 1 March 2022 to 28 March 2022
Cardholder Limit: \$10,000

Transaction record for: MRS REBECCA LOUISE MCCALL

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
2 Mar 2022	\$775.00	EXETEL PTY LTD NORTH SYDNEY	Corporate Internet-Recurring Monthly Charge			2140220	74564722060
7 Mar 2022	\$28.40	BUNNINGS 350000 CANNINGTON	Stewart St Footpath Maintenance- Paving Joint Compound			FM191-299-2101	74940522065
9 Mar 2022	\$21.99	ADOBE ACROPRO SUBS ADOBE.LY/ENAU	Adobe Pro DC monthly software Subscription- CDO			213024L	74069882067
17 Mar 2022	\$21.99	ADOBE ACROPRO SUBS ADOBE.LY/ENAU	Adobe Pro DC Monthly Software Subscription- RGO			2140241	74069882075
18 Mar 2022	\$324.75	OFFICEWORKS BENTLEIGH EAS	Bring the Rain- Materials for Rain Sticks			FEV004-299-2101	74940522076
28 Mar 2022	\$9.00	CARD FEE	NAB Visa Card Fee- R. McCall			2030211	74557042087
Total for this period	\$1,181.13		Totals				

Employee declaration

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

Cardholder signature: _____

Rebecca McCall

Date: _____

12/4/22

087/04/17/M20344/S035929/1071857

NAB Business Visa

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

Cardholder Details

Cardholder Name: MR LES JOHN VIDOVIICH
 Account No: 4557 0455 3810 8790
 Statement Period: 1 March 2022 to 28 March 2022
 Cardholder Limit: \$5,000

Transaction record for: MR LES JOHN VIDOVIICH

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
16 Mar 2022	\$116.73	DUNNINGS GOOMALLING GOOMALLING	D4 MCCS Vehicle - Fuel			P714261.2261	74564452075
17 Mar 2022	\$1,260.00	BEAUREPAIRES 5246 NORTHAM	D4 MCCS Vehicle - 4x Tyres, wheel Alignment & Warranty			P714.262.2262	74564452075
28 Mar 2022	\$9.00	CARD FEE	NAB Visa Card Fee - L. Vidovich			2030211	74557042087
Total for this period	\$1,385.73		Totals				

Employee declaration

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

Cardholder signature:



Date:

12/14/22

Low call

NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

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

AEDT Saturday and Sunday

Fax 1300 363 658

Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details


Cardholder Name: MR AARON GARTH WOOLDRIDGE
 Account No: 4557 0455 3822 0801
 Statement Period: 1 March 2022 to 28 March 2022
 Cardholder Limit: \$5,000

Transaction record for: MR AARON GARTH WOOLDRIDGE

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
2 Mar 2022	\$297.00	HARVEY NORMAN AV/IT MIDLAND	Recruitment - MCEC Relocation Freight Cost			2140205	74564452061
25 Mar 2022	\$826.08	QUEST INNALOO INNALOO	5 Nights Accommodation for Licensing Training - C. Murray			2140209	24324402083
25 Mar 2022	\$621.20	First 5 Minutes Pty Lt Fortitude Val	OSH - Fire Warden Uniforms & Materials			WO355-292-210	74564722083
28 Mar 2022	\$75.81	QUEST INNALOO INNALOO	5 Nights Parking for Licensing Training - C. Murray			2140209	24324402083
28 Mar 2022	\$9.00	CARD FEE	NAB Visa Card Fee - A. Wooldrige			2030211	74557042087
Total for this period	\$1,829.09		Totals				

Employee declaration

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

Cardholder signature: 

Date: 12/4/22

SHIRE OF DOWERIN**BUDGET REVIEW REPORT****FOR THE PERIOD ENDED 31 MARCH 2022**

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

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SHIRE OF DOWERIN
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31 MARCH 2022

Note	Budget v Actual		Predicted				
	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)		
	\$	\$	\$	\$	\$		
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)	2,063,716	1,275,414	(788,302)	0	1,275,414	▼	
Revenue from operating activities (excluding rates)							
Operating grants, subsidies and contributions	4.1.2	6,078,134	4,025,115	633,666	0	6,711,800	▲
Fees and charges	4.1.1	485,700	376,008	(22,979)	0	462,721	▼
Service charges	4.1.3	167,928	149,526	(18,402)	0	149,526	▼
Interest earnings	4.1.4	36,078	13,749	(18,478)	0	17,600	▼
Other revenue	4.1.5	99,000	89,951	11,669	0	110,669	▲
Profit on asset disposals	4.1.6	12,381	27,442	15,061	0	27,442	▲
		6,879,221	4,681,791	600,537	0	7,479,758	
Expenditure from operating activities							
Employee costs	4.2.1	(1,586,612)	(1,259,079)	10,855	0	(1,575,757)	▼
Materials and contracts	4.2.2	(7,219,361)	(4,476,793)	520,644	0	(6,698,717)	▼
Utility charges	4.2.3	(152,050)	(175,025)	(67,024)	0	(219,074)	▲
Depreciation on non-current assets	4.2.4	(1,516,549)	(1,576,381)	7,016	0	(1,509,533)	▼
Interest expenses	4.2.5	(39,613)	(18,998)	0	0	(39,613)	
Insurance expenses	4.2.6	(129,540)	(151,255)	(21,715)	0	(151,255)	▲
Other expenditure	4.2.7	(299,150)	(63,609)	78,302	0	(220,848)	▼
Loss on asset disposals	4.2.8	(19,746)	0	19,746	0	0	▼
		(10,962,621)	(7,721,140)	547,824	0	(10,414,797)	
Non-cash amounts excluded from operating activities		1,544,497	1,548,939	(41,823)	0	1,502,674	▼
Amount attributable to operating activities		(475,187)	(214,996)	318,236	0	(156,951)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	4.3.1	1,815,757	944,839	0	(167,033)	1,648,724	▼
Purchase land and buildings	4.4.2	(267,000)	(88,021)	143,313	0	(123,687)	▼
Purchase plant and equipment	4.4.3	(396,500)	(69,153)	0	287,716	(108,784)	▼
Purchase and construction of infrastructure-roads	4.4.5	(1,978,412)	(787,789)	0	130,312	(1,848,100)	▼
Purchase and construction of infrastructure-other	4.4.6	(367,000)	(208,120)	(172,425)	0	(539,425)	▲
Proceeds from disposal of assets	4.3.2	161,000	60,909	(100,091)	0	60,909	▲
Amount attributable to investing activities		(1,032,155)	(147,336)	(129,203)	250,995	(910,363)	
FINANCING ACTIVITIES							
Repayment of debentures		(187,187)	(98,255)	0	0	(187,187)	
Transfers to cash backed reserves (restricted assets)	4.5.10	(212,962)	(2,858)	(250,687)	0	(463,649)	▲
Transfers from cash backed reserves (restricted assets)	4.5.11	459,521	0	(193,521)	0	266,000	▲
Amount attributable to financing activities		59,372	(101,113)	(444,208)	0	(384,836)	
Budget deficiency before general rates		(1,447,970)	(463,445)	(255,175)	250,995	(1,452,150)	
Estimated amount to be raised from general rates		1,447,970	1,452,241	4,180	0	1,452,150	▲
Closing funding surplus(deficit)	3 (c)	0	988,796	(250,995)	250,995	(0)	▼

SHIRE OF DOWERIN
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31 MARCH 2022

	Budget v Actual		Predicted			Material Variance	
	Note	Adopted Annual Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		Year End (a)+(c)+(d)
	\$	\$	\$	\$	\$		
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)		2,063,716	1,275,414	(788,302)	0	1,275,414	▼
Revenue from operating activities (excluding rates)							
Governance		8,000	427	(3,575)	0	4,425	▼
General purpose funding		956,256	603,794	125,483	0	1,081,739	▲
Law, order, public safety		40,700	23,563	140	0	40,840	▲
Health		1,600	3,594	2,400	0	4,000	▲
Education and welfare		546,658	365,532	(6,500)	0	540,158	▼
Housing		150,000	107,628	0	0	150,000	
Community amenities		287,152	259,568	(23,726)	0	263,426	▼
Recreation and culture		50,950	25,128	(2,568)	0	48,382	▼
Transport		4,600,773	3,038,318	447,643	0	5,048,416	▲
Economic services		182,300	159,514	5,013	0	187,313	▲
Other property and services		54,832	94,723	56,226	0	111,058	▲
		6,879,221	4,681,789	600,537	0	7,479,757	
Expenditure from operating activities							
Governance		(436,496)	(285,618)	(5,879)	0	(442,375)	▲
General purpose funding		(221,485)	(146,689)	(6,083)	0	(227,568)	▲
Law, order, public safety		(131,300)	(109,743)	(10,506)	0	(141,806)	▲
Health		(49,572)	(16,793)	(403)	0	(49,975)	▲
Education and welfare		(602,795)	(323,592)	8,013	0	(594,782)	▼
Housing		(265,816)	(195,099)	(3,110)	0	(268,926)	▲
Community amenities		(471,723)	(292,218)	34,221	0	(437,502)	▼
Recreation and culture		(948,054)	(738,396)	(38,592)	0	(986,646)	▲
Transport		(7,312,861)	(4,854,360)	751,357	0	(6,561,504)	▼
Economic services		(514,251)	(374,138)	(45,137)	0	(559,388)	▲
Other property and services		(8,268)	(384,493)	(136,057)	0	(144,325)	▲
		(10,962,621)	(7,721,139)	547,824	0	(10,414,797)	
Non-cash amounts excluded from operating activities		1,544,497	1,548,939	(41,823)		1,502,674	▲
Amount attributable to operating activities		(475,187)	(214,997)	318,236	0	(156,952)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	4.3.1	1,815,757	944,839	0	(167,033)	1,648,724	▲
Purchase land and buildings	4.4.2	(267,000)	(88,021)	143,313	0	(123,687)	▼
Purchase plant and equipment	4.4.3	(396,500)	(69,153)	0	287,716	(108,784)	▼
Purchase and construction of infrastructure - roads	4.4.5	(1,978,412)	(787,789)	0	130,312	(1,848,100)	▼
Purchase and construction of infrastructure - other	4.4.6	(367,000)	(208,120)	(172,425)	0	(539,425)	▲
Proceeds from disposal of assets	4.3.2	161,000	60,909	(100,091)	0	60,909	▲
Amount attributable to investing activities		(1,032,155)	(147,336)	(129,203)	250,995	(910,363)	
FINANCING ACTIVITIES							
Repayment of borrowings		(187,187)	(98,255)	0	0	(187,187)	
Transfers to cash backed reserves (restricted assets)	4.5.10	(212,962)	(2,858)	(250,687)	0	(463,649)	▲
Transfers from cash backed reserves (restricted assets)	4.5.11	459,521	0	(193,521)	0	266,000	▲
Amount attributable to financing activities		59,372	(101,113)	(444,208)	0	(384,836)	
Budget deficiency before general rates		(1,447,970)	(463,446)	(255,175)	250,995	(1,452,150)	
Estimated amount to be raised from general rates		1,447,970	1,452,241	4,180	0	1,452,150	
Closing Funding Surplus(Deficit)	3 (c)	0	988,796	(250,995)	250,995	(0)	▼

1. BASIS OF PREPARATION

The budget review has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget review 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.

ROUNDING OFF FIGURES

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

2021-22 ACTUAL BALANCES

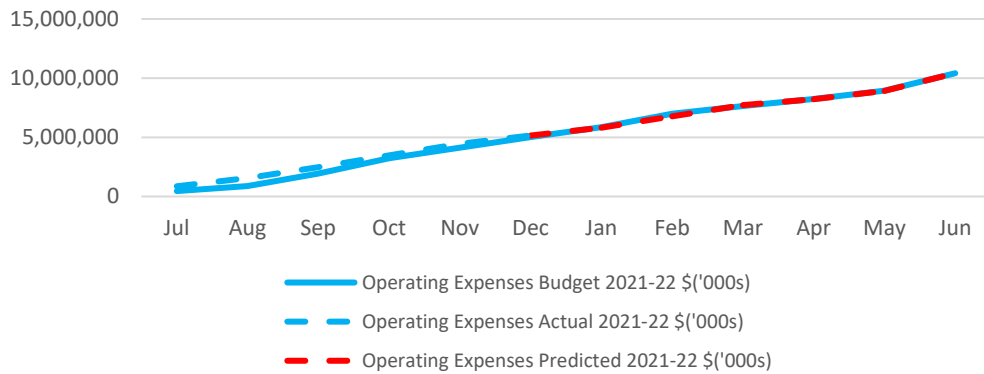
Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

BUDGET COMPARATIVE FIGURES

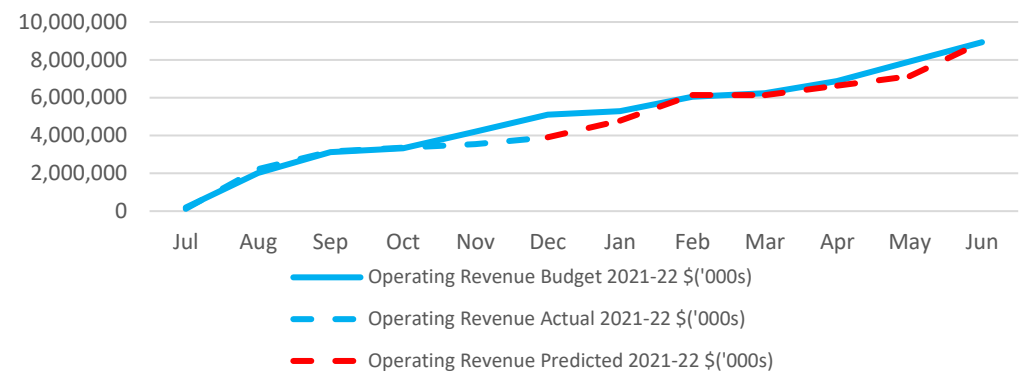
Unless otherwise stated, the budget comparative figures shown in the budget review relate to the original budget estimate for the relevant item of disclosure.

2. SUMMARY GRAPHS - BUDGET REVIEW

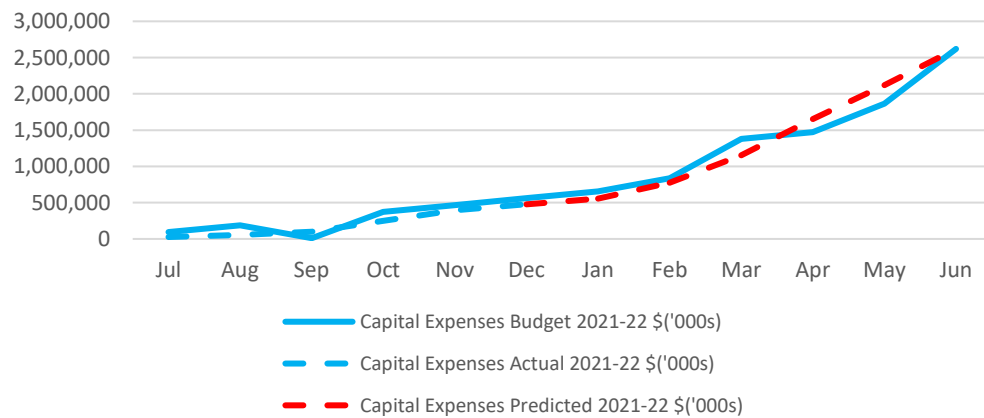
Operating Expenses



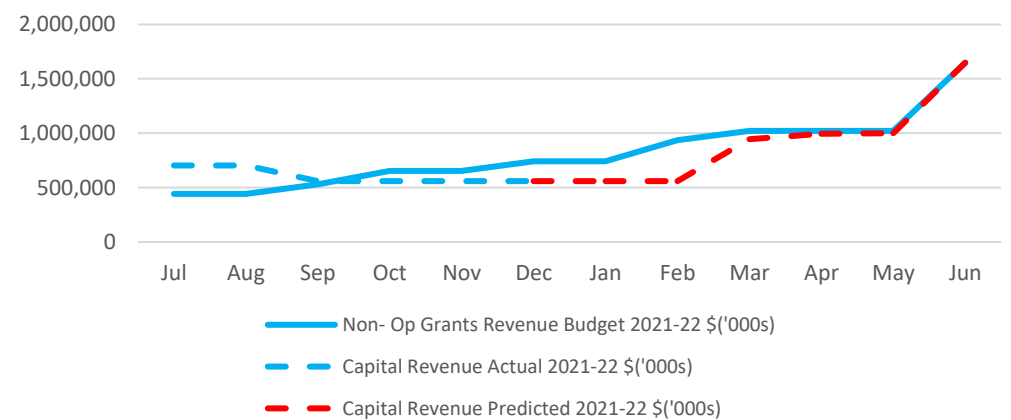
Operating Revenue



Capital Expenditure



Non- Operating Grants



This information is to be read in conjunction with the accompanying financial statements and notes.

3 NET CURRENT FUNDING POSITION

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual 31 March 2022
	\$
Less: Profit on asset disposals	(27,442)
Less: Movement in liabilities associated with restricted cash	0
Add: Loss on asset disposals	0
Add: Depreciation on non-current assets	1,576,381
Non-cash amounts excluded from operating activities	1,548,939

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.

Adjustments to net current assets

	Actual - Used for Budget 30 June 2021	Audited Actual 30 June 2021	Actual 31 March 2022
Less: Restricted cash	(2,280,140)	(2,280,140)	(2,282,998)
Add: Long term borrowings	187,187	187,197	88,942
Add: Provisions - backed by Cash	77,767	77,767	77,864
Total adjustments to net current assets	(2,015,186)	(2,015,176)	(2,116,192)

(c) Composition of estimated net current assets

Current assets

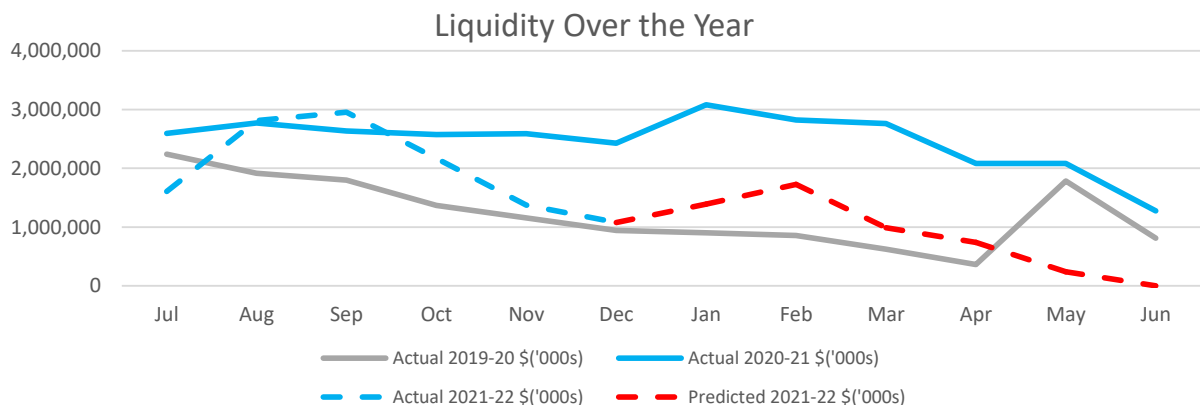
Cash	4,229,066	4,240,538	2,867,399
Receivables - rates and rubbish	133,185	133,185	188,035
Receivables - other	358,730	395,906	420,510
Inventories	11,455	14,605	21,776
	4,732,436	4,784,234	3,497,720

Less: current liabilities

Payables	(184,245)	(430,589)	(79,297)
Contract liabilities	(90,000)	(704,013)	(52,648)
Long term borrowings	(187,187)	(187,197)	(88,942)
Provisions	(192,102)	(171,845)	(171,845)
	(653,534)	(1,493,644)	(392,732)

Net current assets

	4,078,902	3,290,590	3,104,988
Less: Total adjustments to net current assets	(2,015,186)	(2,015,176)	(2,116,192)
Closing funding surplus / (deficit)	2,063,716	1,275,414	988,796



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

The Shire of Dowerin applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Dowerin's operational cycle. In the case of liabilities where the Shire of Dowerin does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Dowerin's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

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

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

CONTRACT LIABILITIES

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

SHIRE OF DOWERIN
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
4.1.1 FEES AND CHARGES		
Change due to change in revenue category from fees and charges to contributions at 4.1.2.	(22,979)	
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Flood damage and LRCIP revenue increase due to timing of receipt of funds. Refer to explanation below relating to the opening funding position.	633,666	
4.1.3 SEWERAGE CHARGES		
Actual charges raised via rates was lower than expected	(18,402)	
4.1.4 INTEREST EARNINGS		
Lower interest rates than budgeted have resulted in less actual interest being earned.	(18,478)	
4.1.5 OTHER REVENUE		
Reduction in other revenue in varying areas of less than \$10k.	11,669	
4.1.6 PROFIT ON ASSET DISPOSAL		
Trade in on CEO replacement vehicle - Profit more than originally budgeted	15,061	
Predicted Variances Carried Forward	600,537	0

SHIRE OF DOWERIN
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	600,537	0
4.2 OPERATING EXPENSES		
4.2.1 EMPLOYEE COSTS		
Additional casual staff funds to assist with community development and SSA after hours service.	10,855	
4.2.2 MATERIAL AND CONTRACTS		
Reduced Flood damage works in FY22 due to works being carried out in FY21	520,644	
4.2.3 UTILITY CHARGES		
Increase in budgeted Costs increased, due to actual expenditure. Some of these costs were originally budgeted in materials & contracts.	(67,024)	
4.2.4 DEPRECIATION (NON CURRENT ASSETS)		
Within variance threshold	7,016	
4.2.5 INTEREST EXPENSES		
Within variance threshold	0	
4.2.6 INSURANCE EXPENSES		
Actual Insurance premiums were higher than budget.	(21,715)	
4.2.7 OTHER EXPENDITURE		
Forecast last qtr less than budgeted.	78,302	
4.2.8 LOSS ON ASSET DISPOSAL		
Loss reduced due to deferment of Trade and sale to FY23	19,746	
Predicted Variances Carried Forward	1,148,361	0

SHIRE OF DOWERIN
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,148,361	0
4.3 CAPITAL REVENUE		
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Reduction in WSNF projects for FY22, to occur in FY23	0	(167,033)
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		
Reduction in proceeds due to deferment to FY23 of Changeover of plant and vehicles	(100,091)	
Predicted Variances Carried Forward	1,048,270	(167,033)

SHIRE OF DOWERIN
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,048,270	(167,033)
4.4 CAPITAL EXPENSES		
4.4.1 LAND HELD FOR RESALE		
4.4.2 LAND AND BUILDINGS		
BC058 Building Capital project will not proceed for East St Purchase	143,313	
4.4.3 PLANT AND EQUIPMENT		
Purchase of new vehicles deferred to FY23	0	287,716
4.4.5 INFRASTRUCTURE ASSETS - ROADS		
WSF projects to be deferred to FY23	0	130,312
4.4.6 INFRASTRUCTURE ASSETS - OTHER		
Town Oval Retic project	(172,425)	
Street lighting projects added as part of LRCIP funding		
Predicted Variances Carried Forward	1,019,158	250,995

SHIRE OF DOWERIN
 NOTES TO THE REVIEW OF THE ANNUAL BUDGET
 FOR THE PERIOD ENDED 31 MARCH 2022

4. PREDICTED VARIANCES

Comments/Reason for Variance

	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	1,019,158	250,995
4.5 OTHER ITEMS		
4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)		
Original budgets for vehicles and trades transferred to reserve. Surplus funds as a result of this review transferred for future renewal of plant.	(250,687)	
4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)		
Funds for Building project not required due to cancellation of project.	(193,521)	
4.5.1 RATE REVENUE		
	4,180	
4.5.2 OPENING FUNDING SURPLUS(DEFICIT)		
The opening surplus was lower than budgeted due to revenue relating to grant funded projects received in FY22 that was unspent (Flood damage & LRCIP) being moved from revenue to liability as per the new AAS. These funds are recognised as additional revenue in this budget review.	(788,302)	
4.5.3 NON-CASH WRITE BACK OF PROFIT (LOSS)		
Change in Profit/Loss and depreciation added back in RSS as non-cash items.	(41,823)	
Total Predicted Variances as per Annual Budget Review	(250,995)	250,995

SHIRE OF DOWERIN
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 MARCH 2022

5. BUDGET AMENDMENTS

Proposed Amendments to original budget

GL Account Code	Description	Classification	(Non Cash Items) Adjust.	Original Budget	Amendment Budget	Increase/(Decrease) in Available Cash	Budget Running Balance	Comments
			\$			\$	\$	
	Budget Adoption	Opening Surplus(Deficit)		2,063,716	1,275,414	(788,302)	(788,302)	Variation due to contract liabilities to be utilised
3030120	RATES - Instalment Admin Fee Received	Operating Revenue		1,500	1,000	(500)	(788,802)	
3030121	RATES - Account Enquiry Charges	Operating Revenue		500	1,845	1,345	(787,457)	
3030122	RATES - Reimbursement of Debt Collection Costs	Operating Revenue		33,000	33,500	500	(786,957)	
3030130	RATES - Rates Levied - SynergySoft	Operating Revenue		1,402,970	1,404,527	1,557	(785,400)	
3030140	RATES - Ex-Gratia Rates (CBH, etc.)	Operating Revenue		45,000	47,623	2,623	(782,777)	
3030210	GEN PUR - Financial Assistance Grant - General	Operating Revenue		471,225	453,188	(18,037)	(800,814)	Decrease in Actuals Funds Allocated
3030211	GEN PUR - Financial Assistance Grant - Roads	Operating Revenue		314,310	285,363	(28,947)	(829,761)	Decrease in Actuals Funds Allocated
3030214	GEN PUR - Grant Funding	Operating Revenue		99,443	289,043	189,600	(640,161)	LCRI Increase in funds and Carryover from FY21
3030245	GEN PUR - Interest Earned - Reserve Funds	Operating Revenue		17,078	3,500	(13,578)	(653,739)	Overbudgeted
3030246	GEN PUR - Interest Earned - Municipal Funds	Operating Revenue		5,000	100	(4,900)	(658,639)	
3040101	MEMBERS - Reimbursements	Operating Revenue		4,000	425	(3,575)	(662,214)	
3050221	ANIMAL - Animal Registration Fees	Operating Revenue		4,000	3,000	(1,000)	(663,214)	
3050235	ANIMAL - Other Fees & Charges	Operating Revenue		1,000	500	(500)	(663,714)	
3050510	ESL BFB - Operating Grant	Operating Revenue		31,200	32,840	1,640	(662,074)	
3070420	HEALTH - Health Regulatory Fees & Charges	Operating Revenue		800	3,000	2,200	(659,874)	
3070421	HEALTH - Health Regulatory Licenses	Operating Revenue		800	1,000	200	(659,674)	
3080635	AGED OTHER - Other Income	Operating Revenue		1,000	2,200	1,200	(658,474)	
3080700	WELFARE - Contributions & Donations	Operating Revenue		1,000	0	(1,000)	(659,474)	
3080710	WELFARE - Grants	Operating Revenue		8,000	1,300	(6,700)	(666,174)	
3100120	SAN - Domestic Refuse Collection Charges	Operating Revenue		93,224	90,000	(3,224)	(669,398)	
3100121	SAN - Domestic Services (Additional)	Operating Revenue		500	0	(500)	(669,898)	
3100135	SAN - Other Income	Operating Revenue		5,000	1,000	(4,000)	(673,898)	
3100325	SEW - Sewerage Rates	Operating Revenue		157,974	149,526	(8,448)	(682,346)	
3100330	SEW - Sewerage Fixtures	Operating Revenue		9,954	0	(9,954)	(692,300)	
3100501	ENVIRON - Reimbursements	Operating Revenue		0	1,400	1,400	(690,900)	
3100620	PLAN - Planning Application Fees	Operating Revenue		2,500	2,000	(500)	(691,400)	
3100720	COM AMEN - Cemetery Fees (Burial)	Operating Revenue		3,500	6,000	2,500	(688,900)	
3100722	COM AMEN - Cemetery Fees (Monuments)	Operating Revenue		3,500	0	(3,500)	(692,400)	
3100735	COM AMEN - Other Income	Operating Revenue		4,000	6,500	2,500	(689,900)	
3110120	HALLS - Town Hall Hire	Operating Revenue		1,500	800	(700)	(690,600)	

3110220	SWIM AREAS - Admissions	Operating Revenue		8,000	7,000	(1,000)	(691,600)	
3110300	REC - Contributions & Donations	Operating Revenue		78,000	74,518	(3,482)	(695,082)	
3110301	REC - Reimbursements - Other Recreation	Operating Revenue		6,000	8,500	2,500	(692,582)	
3110310	REC - Grants	Operating Revenue		0	64	64	(692,518)	
3110600	HERITAGE - Contributions & Donations	Operating Revenue		1,000	0	(1,000)	(693,518)	
3110700	OTH CUL - Contributions & Donations - Other Culture	Operating Revenue		5,600	4,050	(1,550)	(695,068)	
3110710	OTH CUL - Grants - Other Culture	Operating Revenue		7,850	10,450	2,600	(692,468)	
3120113	ROADC - Other Grants - Roads/Streets	Operating Revenue		1,089,118	927,859	(161,259)	(853,727)	Reduction in WSF funds, to be carried into FY23
3120130	ROADC - Other Grants - Flood Damage	Operating Revenue		4,428,724	4,881,225	452,501	(401,226)	Funds Rcd in FY21, Contract Liability as at 30th June 21.
3120200	ROADM - Street Lighting Subsidy	Operating Revenue		3,000	0	(3,000)	(404,226)	
3120210	ROADM - Direct Road Grant (MRWA)	Operating Revenue		143,000	143,999	999	(403,227)	
3120220	ROADM - Sale of Scrap	Operating Revenue		0	3,418	3,418	(399,809)	
3120390	PLANT - Profit on Disposal of Assets	Non Cash Movement	(12,049)	12,049	0	0	(399,809)	
3130200	TOUR - Contributions & Donations	Operating Revenue		2,500	0	(2,500)	(402,309)	
3130201	TOUR - Reimbursements	Operating Revenue		0	6,313	6,313	(395,996)	
3130210	TOUR - Grants	Operating Revenue		2,500	0	(2,500)	(398,496)	
3130320	BUILD - Fees & Charges (Licences)	Operating Revenue		3,000	0	(3,000)	(401,496)	
3130335	BUILD - Other Income	Operating Revenue		2,000	12,000	10,000	(391,496)	
3130835	OTH ECON - Other Income	Operating Revenue		3,300	0	(3,300)	(394,796)	
3140120	PRIVATE - Private Works Income	Operating Revenue		4,000	6,500	2,500	(392,296)	
3140201	ADMIN - Reimbursements	Operating Revenue		3,000	4,412	1,412	(390,884)	
3140290	ADMIN - Profit on Disposal of Assets	Non Cash Movement	27,110	332	27,442		(390,884)	
3140301	PWO - Other Reimbursements	Operating Revenue		1,000	2,113	1,113	(389,771)	
3140401	POC - Reimbursements	Operating Revenue		4,000	2,931	(1,069)	(390,840)	
3140502	SAL - Reimbursement - Parental Leave	Operating Revenue		0	25,000	25,000	(365,840)	Revenue not budgeted.
3140735	UNCLASS - Unclassified Income - GST Inclusive	Operating Revenue		26,500	26,660	160	(365,680)	
2030100	RATES - Employee Costs	Operating Expenses		(62,371)	(63,071)	(700)	(366,380)	
2030117	RATES - Doubtful Debts Expense	Operating Expenses		(5,000)	(24,495)	(19,495)	(385,875)	Re-allocation of budgeted amount in rates doubtful debts to rates write off
2030118	RATES - Rates Write Off	Operating Expenses		(20,000)	(455)	19,545	(366,330)	Re-allocation of budgeted amount in rates doubtful debts to rates write off
2030141	RATES - Subscriptions & Memberships	Operating Expenses		0	(2,433)	(2,433)	(368,763)	
2030211	GEN PUR - Bank Fees & Charges	Operating Expenses		(15,000)	(18,000)	(3,000)	(371,763)	
2040104	MEMBERS - Training & Development	Operating Expenses		(12,000)	(7,600)	4,400	(367,363)	
2040109	MEMBERS - Members Travel and Accommodation	Operating Expenses		(2,000)	0	2,000	(365,363)	
2040112	MEMBERS - Deputy Mayors/Presidents Allowance	Operating Expenses		(1,650)	(1,875)	(225)	(365,588)	
2040113	MEMBERS - Members Sitting Fees	Operating Expenses		(30,000)	(25,000)	5,000	(360,588)	
2040116	MEMBERS - Election Expenses	Operating Expenses		(14,500)	(11,500)	3,000	(357,588)	
2040121	MEMBERS - Information Systems	Operating Expenses		(1,200)	(1,336)	(136)	(357,724)	
2040130	MEMBERS - Insurance Expenses	Operating Expenses		(14,000)	(12,755)	1,245	(356,479)	
2040141	MEMBERS - Subscriptions & Publications	Operating Expenses		(56,270)	(58,500)	(2,230)	(358,709)	
2040152	MEMBERS - Consultants	Operating Expenses		(10,000)	0	10,000	(348,709)	

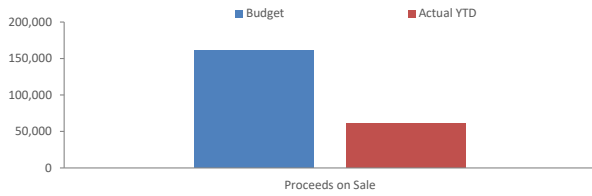
2040220	OTH GOV - Communication Expenses	Operating Expenses	(1,000)	(1,509)	(509)	(349,218)	
2040221	OTH GOV - Information Systems	Operating Expenses	0	(114)	(114)	(349,332)	
2040230	OTH GOV - Insurance Expenses	Operating Expenses	(9,000)	(30,120)	(21,120)	(370,452)	Increase in premiums not budgeted for.
2040250	OTH GOV - Consultancy - Statutory	Operating Expenses	(25,000)	(35,000)	(10,000)	(380,452)	increase to accommodate recording keeping plan
2040251	OTH GOV - Consultancy - Strategic	Operating Expenses	(27,000)	(29,000)	(2,000)	(382,452)	
2040252	OTH GOV - Other Consultancy	Operating Expenses	(5,000)	0	5,000	(377,452)	
2040287	OTH GOV - Other Expenses	Operating Expenses	0	(190)	(190)	(377,642)	
2050100	FIRE - Employee Costs	Operating Expenses	0	(1,100)	(1,100)	(378,742)	
2050112	FIRE - Fire Prevention/Burning/Control - recoverable	Operating Expenses	(500)	(600)	(100)	(378,842)	
2050287	ANIMAL - Other Expenditure	Operating Expenses	(770)	(1,231)	(461)	(379,303)	
2050387	OLOPS - Other Expenditure	Operating Expenses	(500)	(260)	240	(379,062)	
2050507	ESL BFB - Clothing & Accessories	Operating Expenses	(1,085)	(1,739)	(654)	(379,716)	
2050530	ESL BFB - Insurance Expenses	Operating Expenses	(4,000)	(9,700)	(5,700)	(385,416)	
2050565	ESL BFB - Maintenance Plant & Equipment	Operating Expenses	(2,000)	(5,000)	(3,000)	(388,416)	
2050566	ESL BFB - Maintenance Vehicles/Trailers/Boats	Operating Expenses	(3,000)	(2,330)	670	(387,746)	
2050569	ESL BFB - Plant & Equipment \$1,200 to \$5,000 per item	Operating Expenses	(4,000)	0	4,000	(383,746)	
2050586	ESL BFB - Plant & Equipment < \$1,200 per item	Operating Expenses	(4,200)	(5,827)	(1,627)	(385,374)	
2050587	ESL BFB - Other Goods and Services	Operating Expenses	(4,000)	(3,000)	1,000	(384,374)	
2050588	ESL BFB - Utilities, Rates & Taxes	Operating Expenses	(5,815)	(6,472)	(657)	(385,031)	
2050589	ESL BFB - Maintenance Land & Buildings	Operating Expenses	(3,100)	(6,216)	(3,116)	(388,147)	
2070412	HEALTH - Analytical Expenses	Operating Expenses	0	(390)	(390)	(388,537)	
2070487	HEALTH - Other Expenses	Operating Expenses	0	(13)	(13)	(388,550)	
2080388	FAMILIES - Building Operations	Operating Expenses	(5,659)	(5,258)	401	(388,149)	
2080389	FAMILIES - Building Maintenance	Operating Expenses	(3,440)	(4,000)	(560)	(388,709)	
2080600	AGED OTHER - Employee Costs	Operating Expenses	(186,752)	(189,752)	(3,000)	(391,709)	
2080665	AGED OTHER - Maintenance/Operations	Operating Expenses	(3,000)	0	3,000	(388,709)	
2080753	WELFARE - Events	Operating Expenses	(17,150)	(9,400)	7,750	(380,959)	
2080788	WELFARE - Building Operations	Operating Expenses	(9,075)	(8,863)	212	(380,747)	
2080789	WELFARE - Building Maintenance	Operating Expenses	(25,210)	(25,000)	210	(380,537)	
2090188	STF HOUSE - Staff Housing Building Operations	Operating Expenses	(22,395)	(27,187)	(4,792)	(385,329)	
2090189	STF HOUSE - Staff Housing Building Maintenance	Operating Expenses	(31,970)	(30,625)	1,345	(383,984)	
2090230	OTH HOUSE - Insurance Expenses	Operating Expenses	(2,000)	0	2,000	(381,984)	
2090288	OTH HOUSE - Building Operations	Operating Expenses	(29,750)	(35,311)	(5,561)	(387,545)	
2090289	OTH HOUSE - Building Maintenance	Operating Expenses	(46,470)	(42,573)	3,897	(383,648)	
2100113	SAN - Waste Recycling	Operating Expenses	(26,700)	(26,900)	(200)	(383,848)	
2100165	SAN - Maintenance/Operations	Operating Expenses	(110,100)	(110,370)	(270)	(384,118)	
2100188	SAN - Building Operations	Operating Expenses	(1,000)	(1,500)	(500)	(384,618)	
2100189	SAN - Building Maintenance	Operating Expenses	(1,700)	(2,200)	(500)	(385,118)	
2100192	SAN - Depreciation	Non Cash Movement	150	(500)	(350)	(385,118)	
2100200	SAN OTH - Employee Costs	Operating Expenses	0	(878)	(878)	(385,996)	
2100265	SAN OTH - Maintenance/Operations	Operating Expenses	(770)	(219)	551	(385,445)	
2100289	SAN OTH - Building Maintenance	Operating Expenses	(1,360)	(850)	510	(384,935)	
2100292	SAN OTH - Depreciation	Non Cash Movement	6,070	(6,070)	0	(384,935)	
2100299	SAN OTH - Administration Allocated	Operating Expenses	(19,514)	0	19,514	(365,421)	Correction of allocation

2100352	SEW - Consultants	Operating Expenses		(47,000)	(35,000)	12,000	(353,421)	Reduced from original budget due to proposal price
2100365	SEW - Maintenance/Operations	Operating Expenses		(36,000)	(37,788)	(1,788)	(355,209)	
2100392	SEW - Depreciation	Non Cash Movement	2	(58,166)	(58,165)	0	(355,209)	
2100652	PLAN - Consultants	Operating Expenses		(8,000)	(5,000)	3,000	(352,209)	
2100711	COM AMEN - Cemetery Maintenance/Operations	Operating Expenses		(17,800)	(22,281)	(4,481)	(356,690)	
2100787	COM AMEN - Other Expenses	Operating Expenses		(1,000)	0	1,000	(355,690)	
2100788	COM AMEN - Public Conveniences Operations	Operating Expenses		(28,718)	(26,170)	2,548	(353,142)	
2100789	COM AMEN - Public Conveniences Maintenance	Operating Expenses		(9,310)	(11,815)	(2,505)	(355,647)	
2110187	HALLS - Other Expenses	Operating Expenses		(1,000)	0	1,000	(354,647)	
2110188	HALLS - Town Halls and Public Bldg Operations	Operating Expenses		(24,060)	(19,287)	4,773	(349,874)	
2110189	HALLS - Town Halls and Public Bldg Maintenance	Operating Expenses		(15,080)	(15,192)	(112)	(349,986)	
2110192	HALLS - Depreciation	Non Cash Movement	(60)	(50,078)	(50,138)	0	(349,986)	
2110265	SWIM AREAS - Grounds Maintenance/Operations	Operating Expenses		(48,440)	(48,461)	(21)	(350,007)	
2110288	SWIM AREAS - Building Operations	Operating Expenses		(7,300)	(8,323)	(1,023)	(351,030)	
2110289	SWIM AREAS - Building Maintenance	Operating Expenses		(2,500)	(4,085)	(1,585)	(352,615)	
2110292	SWIM AREAS - Depreciation	Non Cash Movement	854	(2,550)	(1,696)	0	(352,615)	
2110365	REC - Parks & Gardens Maintenance/Operations	Operating Expenses		(111,210)	(144,139)	(32,929)	(385,544)	Increased to cover utility costs
2110366	REC - Town Oval Maintenance/Operations	Operating Expenses		(58,000)	(53,155)	4,845	(380,699)	
2110367	REC - Sundry Dry Parks/Reserves Maintenance/Operations	Operating Expenses		(6,000)	(7,829)	(1,829)	(382,527)	
2110368	REC - Playground Equipment Mtce	Operating Expenses		(8,840)	(8,981)	(141)	(382,668)	
2110387	REC - Other Expenses	Operating Expenses		(3,000)	(830)	2,170	(380,498)	
2110388	REC - Other Rec Facilities Building Operations	Operating Expenses		(76,634)	(77,526)	(892)	(381,390)	
2110389	REC - Other Rec Facilities Building Maintenance	Operating Expenses		(31,060)	(44,878)	(13,818)	(395,208)	Unbudgeted MTC costs for unexpected mtc
2110516	LIBRARY - Postage and Freight	Operating Expenses		0	(400)	(400)	(395,608)	
2110521	LIBRARY - Information Technology	Operating Expenses		(1,500)	(1,600)	(100)	(395,708)	
2110587	LIBRARY - Other Expenses	Operating Expenses		(8,500)	(8,000)	500	(395,208)	
2110588	LIBRARY - Library Building Operations	Operating Expenses		0	(100)	(100)	(395,308)	
2110630	HERITAGE - Insurance Expenses	Operating Expenses		(1,500)	(367)	1,133	(394,175)	
2110665	HERITAGE - Maintenance/Operations	Operating Expenses		(5,598)	(4,961)	637	(393,538)	
2110687	HERITAGE - Other Expenses	Operating Expenses		(8,760)	(82)	8,678	(384,860)	
2110711	OTH CUL - Australia Day	Operating Expenses		(2,000)	(3,239)	(1,239)	(386,099)	
2110725	OTH CUL - Festival & Events	Operating Expenses		(55,100)	(65,304)	(10,204)	(396,303)	Increased due to Field Days costs
2110787	OTH CUL - Other Expenses	Operating Expenses		(3,900)	(2,630)	1,270	(395,034)	
2120211	ROADM - Road Maintenance - Built Up Areas	Operating Expenses		(113,119)	(69,430)	43,689	(351,345)	Limited MTC for 1st 3 qtrs due to HR Resourcing
2120212	ROADM - Road Maintenance - Sealed Outside BUA	Operating Expenses		(136,732)	(111,145)	25,587	(325,758)	Limited MTC for 1st 3 qtrs due to HR Resourcing
2120213	ROADM - Road Maintenance - Gravel Outside BUA	Operating Expenses		(334,820)	(331,114)	3,706	(322,052)	Limited MTC for 1st 3 qtrs due to HR Resourcing
2120216	ROADM - Bridge Maintenance - Outside BUA	Operating Expenses		(2,421)	(6,421)	(4,000)	(326,052)	Limited MTC for 1st 3 qtrs due to HR Resourcing
2120217	ROADM - Ancillary Maintenance - Built Up Areas	Operating Expenses		(13,000)	(20,070)	(7,070)	(333,122)	Limited MTC for 1st 3 qtrs due to HR Resourcing
2120235	ROADM - Traffic Signs/Equipment (Safety)	Operating Expenses		0	(2,278)	(2,278)	(335,400)	
2120252	ROADM - Consultants	Operating Expenses		(1,704,832)	(1,009,154)	695,678	360,278	expended in FY21
2120286	ROADM - Workshop/Depot Expensed Equipment	Operating Expenses		(2,000)	(2,315)	(315)	359,964	
2120287	ROADM - Other Expenses	Operating Expenses		(14,500)	(4,000)	10,500	370,464	
2120288	ROADM - Depot Building Operations	Operating Expenses		(17,330)	(54,782)	(37,452)	333,012	Increased due to standpipe costs re flood damage

2120289	ROADM - Depot Building Maintenance	Operating Expenses		(19,050)	(14,300)	4,750	337,762	
2120391	PLANT - Loss on Disposal of Assets	Non Cash Movement	17,691	(17,691)	0	0	337,762	
2120665	AERO - Airstrip & Grounds Maintenance/Operations	Operating Expenses		(2,250)	(2,750)	(500)	337,262	
2120699	AERO - Administration Allocated	Operating Expenses		(3,871)	(2,500)	1,371	338,633	
2130200	TOUR - Employee Costs	Operating Expenses		(66,103)	(77,676)	(11,573)	327,060	
2130215	TOUR - Printing and Stationery	Operating Expenses		(4,000)	0	4,000	331,060	
2130240	TOUR - Public Relations & Area Promotion	Operating Expenses		(23,300)	(25,300)	(2,000)	329,060	
2130241	TOUR - Subscriptions & Memberships	Operating Expenses		(13,000)	(13,641)	(641)	328,419	
2130265	TOUR - Maintenance/Operations	Operating Expenses		(30,500)	(27,900)	2,600	331,019	
2130266	TOUR - Caravan Park General Maintenance/Operations	Operating Expenses		0	(7,515)	(7,515)	323,504	
2130288	TOUR - Building Operations	Operating Expenses		(134,130)	(131,593)	2,537	326,041	
2130289	TOUR - Building Maintenance	Operating Expenses		(17,950)	(44,412)	(26,462)	299,579	works
2130350	BUILD - Contract Building Services	Operating Expenses		(5,000)	(8,000)	(3,000)	296,579	
2130855	OTH ECON - Community Bus	Operating Expenses		(1,000)	(2,200)	(1,200)	295,379	
2130865	OTH ECON - Standpipe Maintenance/Operations	Operating Expenses		0	(3,000)	(3,000)	292,379	
2130887	OTH ECON - Other Expenditure	Operating Expenses		(6,300)	(4,450)	1,850	294,229	
2130888	OTH ECON - Building Operations	Operating Expenses		(5,399)	(5,817)	(418)	293,812	
2130889	OTH ECON - Building Maintenance	Operating Expenses		(800)	(1,116)	(316)	293,495	
2140187	PRIVATE - Other Expenses	Operating Expenses		(3,000)	(9,000)	(6,000)	287,495	
2140199	PRIVATE - Administration Allocated	Operating Expenses		(436)	(2,500)	(2,064)	285,431	
2140204	ADMIN - Training & Development	Operating Expenses		(19,000)	(14,250)	4,750	290,181	
2140205	ADMIN - Recruitment	Operating Expenses		(3,000)	(8,000)	(5,000)	285,181	
2140209	ADMIN - Travel & Accommodation	Operating Expenses		(5,000)	(3,000)	2,000	287,181	
2140210	ADMIN - Motor Vehicle Expenses	Operating Expenses		(15,000)	(10,000)	5,000	292,181	
2140215	ADMIN - Printing and Stationery	Operating Expenses		(10,000)	(8,000)	2,000	294,181	
2140221	ADMIN - Information Technology	Operating Expenses		(97,000)	(105,000)	(8,000)	286,181	
2140227	ADMIN - Records Management	Operating Expenses		(5,000)	(3,500)	1,500	287,681	
2140230	ADMIN - Insurance Expenses (Other than Bld and W/Comp)	Operating Expenses		(15,000)	(1,664)	13,336	301,017	
2140240	ADMIN - Advertising and Promotion	Operating Expenses		(3,000)	(1,000)	2,000	303,017	
2140252	ADMIN - Consultants	Operating Expenses		(35,000)	(52,000)	(17,000)	286,017	Increased to cover actual costs and provision for last qtr
2140288	ADMIN - Building Operations	Operating Expenses		(22,540)	(22,730)	(190)	285,827	
2140289	ADMIN - Building Maintenance	Operating Expenses		(10,350)	(30,000)	(19,650)	266,177	To cover refurb costs as LRCIP Phase3
2140291	ADMIN - Loss on Disposal of Assets	Non Cash Movement	2,055	(2,055)	0	0	266,177	
2140300	PWO - Employee Costs	Operating Expenses		(165,414)	(180,414)	(15,000)	251,177	Increased to cover actual costs
2140304	PWO - Training & Development	Operating Expenses		(12,000)	(38,000)	(26,000)	225,177	Increased to cover actual costs
2140305	PWO - Recruitment	Operating Expenses		(4,000)	(3,800)	200	225,377	
2140316	PWO - Postage and Freight	Operating Expenses		(500)	(1,200)	(700)	224,677	
2140329	PWO - Insurance Expenses (Except Workers Comp)	Operating Expenses		(5,000)	(8,940)	(3,940)	220,737	
2140341	PWO - Subscriptions & Memberships	Operating Expenses		(500)	(618)	(118)	220,619	
2140361	PWO - Engineering & Technical Support	Operating Expenses		(80,000)	(16,640)	63,360	283,979	Decreased due to not continuing in the engagement of Tech. Officer
2140365	PWO - Maintenance/Operations	Operating Expenses		(6,000)	(3,300)	2,700	286,679	
2140387	PWO - Other Expenses	Operating Expenses		(4,000)	(2,400)	1,600	288,279	
2140400	POC - Internal Plant Repairs - Wages & O/Head	Operating Expenses		(14,000)	(18,500)	(4,500)	283,779	
2140411	POC - External Parts & Repairs	Operating Expenses		(90,000)	(182,520)	(92,520)	191,259	Increased to cover actual costs (plus provision for last qtr.)
2140412	POC - Fuels and Oils	Operating Expenses		(100,000)	(115,000)	(15,000)	176,259	Increased to cover actual costs (recent fuel increase)
2140413	POC - Tyres and Tubes	Operating Expenses		(10,000)	(8,700)	1,300	177,559	
2140416	POC - Licences/Registrations	Operating Expenses		(10,000)	(9,500)	500	178,059	
2140417	POC - Insurance Expenses	Operating Expenses		(15,000)	(12,676)	2,324	180,383	
2140505	SAL - Paid Parental Leave	Operating Expenses		0	(25,000)	(25,000)	155,383	Expense not budgeted offset with Revenue not budgeted.

Land and Buildings	Investing Activities	(267,000)	(123,687)	143,313	298,696	Purchase of East St not proceeding and increase to Admin refurb.
Plant & Equipment	Investing Activities	(396,500)	(108,784)	287,716	586,412	Adjustment to plant replacement program.
Infrastructure - Roads	Investing Activities	(1,978,412)	(1,848,100)	130,312	716,724	Net adjustment to overspend/underspend in road projects
Infrastructure - Other	Investing Activities	(367,000)	(539,425)	(172,425)	544,299	2x LRCIP projects not budgeted and increase in irrigation project.
Proceeds on Disposal of Assets	Investing Activities	161,000	60,909	(100,091)	444,208	Due to adjustment to plant replacement program.
Reserves Transfers In	Financing Activities	212,962	463,649	(250,687)	193,521	Adjustment to original reserve balances due to funding via operation surplus
Reserves Transfers out	Financing Activities	(459,521)	(266,000)	(193,521)	0	Adjustment to original reserve balances due to funding via operation surplus
TOTALS		<u>41,823</u>		<u>0</u>		

Asset Ref.	Asset description	Original Budget				Current Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment												
	Transport												
	Ride On Mower - Cox 9008E (P042)	0	1,000	1,000	0	0	0	0	0	0	0	0	0
	Dual Cab 4x2; D002; Team Leader	23,000	18,000	0	(5,000)	0	0	0	0	0	0	0	0
	Single Cab - Light Utility - 1GIL668	951	12,000	11,049	0	0	0	0	0	0	0	0	0
	Other property and services												
	Passenger Vehicle; MWA	41,100	40,000	0	(1,100)	0	0	0	0	0	0	0	0
	Passenger Vehicle; CEO	50,955	50,000		(955)	33,467	60,909	27,442		33,467	60,909	27,442	0
	Passenger Vehicle; MCCA	39,668	40,000	332	0	0	0	0		0	0	0	0
		155,674	161,000	12,381	(7,055)	33,467	60,909	27,442	0	33,467	60,909	27,442	0



*Ride on Mower is under Asset Threshold. Sale proceeds are include as Other revenue.

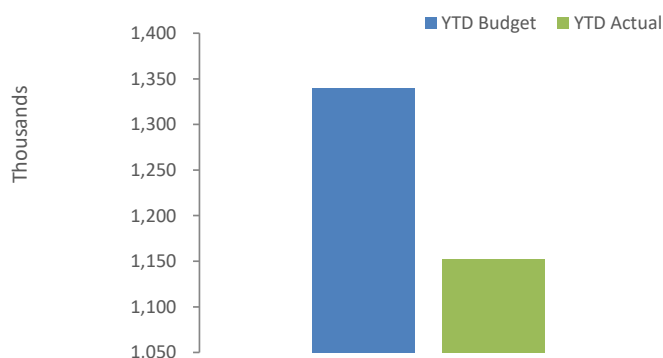
**NOTES TO THE STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 MARCH 2022**

**INVESTING ACTIVITIES
NOTE 7
CAPITAL ACQUISITIONS**

Capital acquisitions	Original Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$		\$	\$	\$
Buildings	267,000	123,687	89,102	88,021	(1,081)
Plant and equipment	396,500	108,784	69,153	69,153	0
Infrastructure - roads	1,978,412	1,848,100	812,559	787,789	(24,770)
Infrastructure - other	367,000	539,425	369,225	208,120	(161,105)
Payments for Capital Acquisitions	3,008,912	2,619,996	1,340,039	1,153,084	(186,955)
Total Capital Acquisitions	3,008,912	2,619,996	1,340,039	1,153,084	(186,955)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	1,815,757	1,648,724	1,022,196	944,839	(77,357)
Other (disposals & C/Fwd)	161,000	161,000	50,000	60,909	10,909
Cash backed reserves					
Plant Replacement Reserve	120,000	120,000	0	0	0
Sewerage Asset Preservation Reserve	47,000	47,000	0	0	0
Land & Building Reserve	150,000	150,000	0	0	0
Emergency Reserve	10,000	10,000	0	0	0
Swimming Pool Reserve	40,521	40,521	0	0	0
Recreation Reserve	92,000	92,000	0	0	0
Contribution - operations	572,634	350,751	267,843	147,336	(120,507)
Capital funding total	3,008,912	2,619,996	1,340,039	1,153,084	(186,955)

SIGNIFICANT ACCOUNTING POLICIES

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



Account Description		Original Budget	Current Budget	YTD Budget	YTD Actual	Variance Under/(Over)	Comments
Land and Buildings							
BC044	Sports Recreation Centre - Building (Capital)	72,000	72,000	37,415	36,971	444	In progress.
OC012	Short Stay Accommodation Caravan Bay Extension	0	0	0	(31)	31	Costing to be reviewed.
BC058	Building - Building (Capital)	150,000	0	0	0	0	Project not proceeding
BC001	Administration Office - Building (Capital)	45,000	51,687	51,687	51,082	606	Project Complete - Over budget.
Total		267,000	123,687	89,102	88,021	1,081	
Plant & Equipment							
PE201	Cemetery Grave Shoring Box	10,000	10,000	0	0	0	Commenced and progressing
PE109	Modifications to D004 Mitsubishi Truck	15,000	0	0	0	0	Not proceeding.
PE111	Side Tipper	103,000	0	0	0	0	Not proceeding.
PE206	Ride On Mower	5,000	10,500	0	0	0	Received Quotes
PE207	Mower Digga - Refurbishment	5,000	6,770	6,770	6,770	0	Complete.
PE208	Fuel Tank Trailer - 2,000 Litre Size	6,500	6,500	0	0	0	In progress.
PE106	Light Vehicle CEO	60,000	62,383	62,383	62,383	(0)	Complete - Over budget. Trade in \$11k higher than Budget.
PE205	Light Vehicle - MCCS	52,500	0	0	0	0	Not proceeding.
PE100	Diesel Fuel Bowser - Shire Depot	10,000	12,631	0	0	0	Progressing
PE104	Utility Tipper 4x2 Construction	35,000	0	0	0	0	PO Raised - Delivery Aug 2022
PE105	Dual Cab 4x2 Team Leader	42,000	0	0	0	0	PO Raised - Delivery Aug 2022
PE204	Light Plant Vehicle - Manager Works & Assets	52,500	0	0	0	0	To be carried forward to FY23.
Total		396,500	108,784	69,153	69,153	(0)	
Infrastructure - Roads							
R2R004	Hindmarsh Road (R2R)	141,724	153,803	148,833	156,712	(7,879)	Project Complete.
R2R025	Dowerin-Koorda Road (R2R)	85,505	85,500	64,116	50,082	14,034	Project Complete.
R2R046	Sanders Road (R2R)	119,700	141,793	106,317	142,150	(35,833)	Project Complete - Over budget.
RRG183	Dowerin-Meckering Road (RRG) SLK11.36 to SLK13.44	82,535	87,535	65,637	56,734	8,903	Project Complete - Final Invoices Pending
RRG183A	Dowerin-Meckering Road (RRG) SLK13.82 to SLK16.13	382,032	392,387	294,264	247,529	46,735	Project Complete - Final Invoices Pending
WFn182A	WSFN Dowerin-Kalannie Road SLK27.28 to SLK41.70 - Preliminary Works Including Geotechnical	50,314	11,520	11,520	11,520	0	WSFN - Project commenced - anticipated completion April 2022. No more expense for FY22 expected.
WFn182B	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Maintenance Clearing of Vegetation - \$212,150	212,150	18,829	18,829	18,828	1	WSFN - Project commenced - anticipated completion April 2022. No more expense for FY22 expected.
WFn182C	WSFN Dowerin-Kalannie Road SLK0.00 to SLK48.7 - Preliminary Works - Clearing Permit	126,802	43,677	43,677	43,667	10	WSFN - Project commenced - anticipated completion April 2022. No more expense for FY22 expected.
WFn182D	WSFN Dowerin-Kalannie Road SLK0.00 to SLK25.68 - Construction Works	777,650	913,056	59,366	60,568	(1,202)	WSFN - Project commenced - anticipated completion April 2022.
Total		1,978,412	1,848,100	812,559	787,789	24,770	
Infrastructure - Other							
OC002	Waste Facility Perimeter Fencing	0	2,226	1,647	2,226	(579)	Costing to be reviewed.
OC014	Dowerin Waste Facility - CELL	10,000	12,868	9,639	1,050	8,589	PO raised and installation to be completed in April 22.
OC102	Information Bays	0	0	0	94	(94)	Costing to be reviewed.
OC043	Swimming Pool - Repair Leaks - Infrastructure Other	45,000	44,000	32,985	0	32,985	Anticipated commencement April 22.
OC003	Town Oval Reticulation Upgrade (Inc Dam)	285,000	401,430	301,059	178,958	122,101	Anticipated completion May 22.
OC007	Main Street Improvements	0	0	0	155	(155)	Costing to be reviewed.
OC010	Tin Dog Walk Stage 2	9,000	9,000	6,741	1,500	5,241	To be completed in Q4 2022.
OC004	Entrance/Streetscape Project - SSA & DCC	18,000	22,901	17,154	24,136	(6,982)	Project Complete
OC008	Street Lighting LED Upgrade	0	25,000	0	0	0	Stewart Street Lighting Upgrade Stage 2 LCRIP Phase 3
OC015	Lighting Upgrades	0	22,000	0	0	0	Carpark and Park Lighting LCRIP Phase 3
Total		367,000	539,425	369,225	208,120	161,105	
TOTALS		3,008,912	2,619,996	1,340,039	1,153,084	186,955	

Cash backed reserve

Reserve name	Opening Balance	Original Budget Transfers In (+)	Budget Review Transfers In (+)	Actual Transfers In YTD (+)	Original Budget Transfers Out (-)	Budget Review Transfers Out (-)	Actual Transfers Out YTD (-)	Original Budget Closing Balance	Budget Review Closing Balance	Actual YTD Closing Balance
	\$	\$		\$	\$		\$	\$		\$
Employee Entitlement Reserve	77,767	20,583	20,583	97	0	0	0	98,350	98,350	77,864.00
Plant Replacement Reserve	195,176	51,206	301,893	245	(120,000)	0	0	126,382	497,069	195,421.00
Sewerage Asset Preservation Reserve	1,069,074	88,235	88,235	1,339	(47,000)	(256,000)	0	1,110,309	901,309	1,070,413.00
Information Technology Reserve	39,307	295	295	49	0	0	0	39,602	39,602	39,356.00
Land & Building Reserve	346,803	2,578	2,578	435	(150,000)	0	0	199,381	349,381	347,238.00
Emergency Reserve	10,000	0	0	13	(10,000)	(10,000)	0	0	0	10,013.00
Swimming Pool Reserve	30,294	10,227	10,227	38	(40,521)	0	0	0	40,521	30,332.00
Recreation Reserve	205,800	1,544	1,544	258	(92,000)	0	0	115,344	207,344	206,058.00
Community Housing Reserve	59,915	449	449	75	0	0	0	60,364	60,364	59,990.00
Economic Reserve	66,870	502	502	84	0	0	0	67,372	67,372	66,954.00
Bowling Green Reserve	107,084	10,803	10,803	134	0	0	0	117,887	117,887	107,218.00
Tennis Court Reserve	52,050	6,390	6,390	65	0	0	0	58,440	58,440	52,115.00
Depot Reserve	10,000	10,075	10,075	13	0	0	0	20,075	20,075	10,013.00
Waste Reserve	10,000	10,075	10,075	13	0	0	0	20,075	20,075	10,013.00
	2,280,140	212,962	463,649	2,858	(459,521)	(266,000)	0	2,033,581	2,477,789	2,282,998

KEY INFORMATION

POLICY NUMBER	-	2.6
POLICY SUBJECT	-	2.6 Senior Employees and Acting Chief Executive Officer Policy
DATE ADOPTED	-	26 March 2019 (Item 10.2.3)
RESPONSIBLE OFFICER	-	Chief Executive Officer
REVIEWED	-	March 2022

Objective

To designate the employee positions which are determined by the Shire as 'senior employees' for the purposes of Section 5.37 of the *Local Government Act 1995*.

To provide direction in the appointment of an Acting Chief Executive Officer during periods of less than ~~3 months~~ 10 working days absence of the Chief Executive Officer.

Policy

Council has designated the following positions to be classified as 'Senior Employees' for the purpose of the Act:

- ~~1. Chief Executive Officer;~~
- ~~2.1. Manager Corporate & Community Services; and~~
- ~~3.2. Manager Works & Assets.~~

Acting Chief Executive Officer

Council has determined that ~~the employees appointed to the position of Manager to the Shire of Dowerin are suitably qualified to perform the role of Acting Chief Executive Officer. employees that are appointed in one of the above positions are suitably qualified to be appointed as Acting CEO by the CEO, from time to time, when the CEO is on periods of leave subject to the following conditions;~~

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- 1. The CEO is not an interim CEO or Acting in the position;
- 2. The term of appointment is not longer than 10 working days consecutive;
- 3. That the employee's employment conditions are not varied other than the employee is entitled at the CEO's discretion, no greater than the salary equivariant to that of the CEO during the Acting period.

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In the case of the unavailability of the CEO due to an emergency, the Manager Corporate & Community Services is automatically appointed as the Acting CEO for up to 10 working days from commencement, and continuation is then subject to determination by the Council.

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All other interim, Acting or CEO appointments to be referred to Council.

Managers may be appointed to the position of Acting Chief Executive Officer at the discretion of the Chief Executive Officer for periods of three (3) months or less.

Appointment for periods extending three months will require a Council decision.

Roles and Responsibilities

Chief Executive Officer

The Chief Executive Officer is responsible for ensuring this policy is implemented.

Related Documentation

Nil

Related Legislation/Local Law/Policy/Procedure

Section 5.37 - *Local Government Act 1995*

Section 5.36(2)(A) - *Local Government Act 1995*

Related Delegation

Nil