



AGENDA

OF MEETING

HELD ON

23 MAY 2017

3.00PM

THIS PAGE HAS BEEN LEFT BLANK INTENTIONALLY

TABLE OF CONTENTS

TUESDAY 23 MAY 2017

1. OPENING, OBITUARIES, VISITORS	5
1.1 OPENING	5
1.2 OBITUARIES	5
2. RECORD OF ATTENDANCE/APOLOGIES	5
2.1 RECORD OF ATTENDANCE.....	5
2.2 LEAVE OF ABSENCE.....	5
2.3 APOLOGIES	5
3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE.....	5
4. DECLARATION OF ELECTED MEMBERS	5
5. PUBLIC QUESTION TIME	5
6. APPLICATIONS FOR LEAVE OF ABSENCE	6
7. CONFIRMATION OF MINUTES.....	6
8. PETITIONS/DEPUTATIONS/PRESENTATIONS	6
9. ANNOUNCEMENTS BY PRESIDENT WITHOUT DISCUSSION.....	6
9.1 PRESIDENT ANNOUNCEMENTS	6
10. REPORTS OF COMMITTEE AND OFFICERS.....	7
10.1 OPERATIONS.....	7
10.1.1 SHIRE OF DOWERIN EMPLOYEE HOUSING POLICY	7
10.1.2 SHIRE OF DOWERIN RISK MANAGEMENT POLICY.....	9
10.1.3 HOME AND COMMUNITY CARE COMMITTEE.....	11
10.1.4 SHIRE OF DOWERIN 2017 ORDINARY ELECTIONS APPOINTMENT OF ELECTORAL COMMISSIONER AND POSTAL BALLOT	13
10.1.5 SHIRE OF DOWERIN RESIDENTIAL PROPERTY REPORT	15
10.1.6 DRAFT 2017/2018 SCHEDULE OF FEES AND CHARGES	18
10.2 FINANCE REPORT	20
10.2.1 FINANCIAL ACTIVITY STATEMENTS – APRIL 2017.....	20
10.2.2 ACCOUNTS FOR PAYMENT – 5 APRIL 2017 TO 4 MAY 2017	23
10.3 MINUTES TO BE RECEIVED	24
10.3.1 MINUTES FROM COMMITTEE MEETINGS TO BE RECEIVED	24
11. NEW BUSINESS OF AN URGENT NATURE.....	26

12. ELECTED MEMBERS MOTIONS	26
13. CONFIDENTIAL ITEMS.....	26
14. CLOSURE OF MEETING	26

1. OPENING, OBITUARIES, VISITORS

1.1 OPENING

1.2 OBITUARIES

Barry (Spike) Morrell

Wallace Kelly Jones

Beryl Westphal

2. RECORD OF ATTENDANCE/APOLOGIES

2.1 RECORD OF ATTENDANCE

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

2.2 LEAVE OF ABSENCE

2.3 APOLOGIES

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4. DECLARATION OF ELECTED MEMBERS

5. PUBLIC QUESTION TIME

Question from Ben Woods, Unit 17 Villa Marie, 173 Lesmurdie Road, Lesmurdie. Submitted in writing prior to the meeting.

Question: *Could the Dowerin Shire Council give deep consideration in placing the Minnivale Church onto the Heritage Listings for the District?*

Response: *The CEO is currently investigating the development of a Local Government Inventory (also known as a ‘Municipal’ Inventory). A local government inventory is essentially a survey of heritage places in the local district, and is used as the basis of informed local conservation strategies. The purposes of an inventory can be summarised as:*

- *to provide a cultural and historic record of the local district;*
- *to determine local government conservation policies; and*
- *to provide information about local heritage that may be required under a local planning scheme for that district.*

6. APPLICATIONS FOR LEAVE OF ABSENCE

7. CONFIRMATION OF MINUTES

OFFICER RECOMMENDATION – ITEM 7.1

THAT THE MINUTES OF THE ORDINARY MEETING OF THE DOWERIN SHIRE COUNCIL HELD ON 26 APRIL 2017 BE CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.

8. PETITIONS/DEPUTATIONS/PRESENTATIONS

9. ANNOUNCEMENTS BY PRESIDENT WITHOUT DISCUSSION

9.1 PRESIDENT ANNOUNCEMENTS

10. REPORTS OF COMMITTEE AND OFFICERS

10.1 OPERATIONS

10.1.1 SHIRE OF DOWERIN EMPLOYEE HOUSING POLICY

Date: 13 May 2017
Applicant: Shire of Dowerin
Location: N/A
File Ref:
Disclosure of Interest: Nil
Author: Andrea Selvey, CEO
Attachments: 1. Draft Employee Housing Policy

Summary

This item brings a draft Employee Housing Policy before Council for Council consideration and, if satisfactory, adoption.

Background

The Shire provides housing or housing allowances to staff as an incentive to attract and retain staff as it's often difficult to find suitable rental accommodation on the private rental market. Currently 9 staff are tenants in Shire owned houses (including Swimming Pool Manager); all other permanent staff are paid an allowance (pro-rata) in lieu of housing. The allowance is paid to encourage staff to purchase or rent privately in Dowerin.

Comment

A lack of policy direction has resulted in some inconsistencies and inequity in the way housing is allocated. This policy aims to address that shortcoming by providing clear guidelines to ensure transparency in the way housing is allocated. The policy recommends that the three senior officers (CEO, Finance and Corporate Services Manager and Assets and Works Manager) are provided housing as part of their salary package and recommends other staff are offered housing at full market rental and are then paid the same allowance as staff in private accommodation. Other matters such as utilities use and payment are clarified in the policy.

Should Council adopt this policy, some staff will experience an increase in the cost of their housing. Where there is a financial impact on staff, it is suggested that the policy should take effect from 1 January 2018, to allow staff time to consider their options or make any necessary arrangements to suit their circumstances.

Consultation

This matter was the subject of a Councillor workshop on 15 March 2017 and subject to further discussion at the Councillor workshop on 26 April 2017.

Financial Implications

There is likely to be some minor increases in revenue from rental properties. These updated fees will be included in the draft 2017/18 schedule of fees and charges which will be brought before Council for consideration as part of the 2017/18 budget process.

Risk Implications

A policy that clearly articulates the intent and priorities of Council reduces the risk of inequitable or unjustifiable decisions and improves transparency. The risk that the policy will have some financial impact on staff has been considered and addressed by providing 7 months' notice of the policy.

Policy Implications

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

Statutory Implications

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

Strategic Implications

Community Strategic Plan:

Objective 4.1 An efficient and informative organisation

Voting Requirements

Absolute majority is required.

OFFICER RECOMMENDATION – ITEM 10.1.1

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 2.7 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO ADOPT THE EMPLOYEE HOUSING POLICY AND COMMENCE IMPLEMENTATION OF THE POLICY AS FROM 1 JANUARY 2018 TO ALLOW STAFF AN OPPORTUNITY TO MAKE NECESSARY ARRANGEMENTS SUITED TO THEIR CIRCUMSTANCES.

10.1.2 SHIRE OF DOWERIN RISK MANAGEMENT POLICY

Date: 13 May 2017
Applicant: Shire of Dowerin
Location: N/A
File Ref:
Disclosure of Interest: Nil
Author: Andrea Selvey, CEO
Attachments: 2. Draft Risk Management Policy

Summary

This item brings a draft Risk Management Policy before Council. The officer's recommendation is that Council adopts the policy.

Background

Local Government (Audit) Regulations 1996 - Reg 17 requires that the CEO to review the risk management of the organisation and to report on its effectiveness to the Audit Committee. This review was undertaken and reported to the Audit Committee and subsequently to Council in December 2016. One element of the review was to develop a Risk Management Policy as a foundation for the way risk is identified and managed. This report brings that draft policy before Council.

Comment

The policy has been aligned with AS/NZS ISO 31000:2009 Risk management in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public. The policy aims to ensure that risk management will form part of the Strategic, Operational, Project and Line Management responsibilities and where possible, be incorporated within the Shire's Integrated Planning Framework.

Every employee, Councillor, volunteer and contractor within the Shire is recognised as having a role in risk management, from the identification of risks, to implementing risk treatments and shall be encouraged to participate in the process.

Consultation

The Shire has received advice and support from LGIS in developing this Policy. The CEO brought this policy in draft before Council as part of the Risk Management Framework for the *(Audit) Regulation 1996* Regulation 17 Review; however the policy was not formally adopted at that time.

Financial Implications

There are no direct financial implications. Any items that may arise from this policy would be brought before Council for consideration as part of Council's budget process.

Risk Implications

This policy determines the risk appetite and tolerance levels for the Shire and establishes a formal process for assessing risk.

Policy Implications

Should Council support the officer's recommendation and adopt the policy, it will be added to the Policy Manual and underpin the Shire's approach to risk management.

Statutory Implications

This policy is presented to Council under Regulation 17 of the *Local Government (Audit) Regulations 1996*.

Strategic Implications

Community Strategic Plan:

Objective 4.1 An efficient and informative organisation

Voting Requirements

Absolute majority is required.

OFFICER RECOMMENDATION – ITEM 10.1.2

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO REGULATION 17 OF THE LOCAL GOVERNMENT (AUDIT) REGULATIONS 1996 RESOLVES TO ADOPT THE RISK MANAGEMENT POLICY.

10.1.3 HOME AND COMMUNITY CARE COMMITTEE

Date: 13 May 2017
Applicant: Shire of Dowerin
Location: N/A
File Ref:
Disclosure of Interest: Nil
Author: Andrea Selvey, CEO
Attachments: 3. Minutes of the HACC Committee Meeting 3 May 2017

Summary

This item formally presents a recommendation from the Home and Community Care (HACC) Committee which seeks a Council resolution that the Committee be disbanded.

Background

At the Ordinary Meeting of Council on 12 October 2015, Council resolved to reinstate the HACC Committee and appointed Cr Jones as the Council delegate to that Committee. As a result of internal changes and priorities, the Committee had not met for approximately 18 months.

Comment

A meeting of the Committee was convened on 3 May 2017 which was attended by all but one member. The future of the HACC Committee was discussed and a recommendation to disband the Committee as formal Committee of Council was supported unanimously. The group supported a suggestion to form a new advisory group to take the place of the Committee. It is proposed that the new group would not be a Committee of Council and therefore it would have an informal structure that would allow more practical volunteer support and advice for the HACC team.

Financial Implications

Nil

Risk Implications

Nil

Policy Implications

Nil

Statutory Implications

This Committee was not established under Section 5.8 of the *Local Government Act 1995*; therefore this matter is presented under Section 3.18 of the *Local Government Act 1995*.

Strategic Implications

Nil

Voting Requirements

Absolute majority is required.

OFFICER RECOMMENDATION – ITEM 10.1.3

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 3.1 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO:

- 1. ACCEPT THE RECOMMENDATION OF THE HOME AND COMMUNITY CARE COMMITTEE THAT THE COMMITTEE BE DISBANDED EFFECTIVE IMMEDIATELY; AND***
- 2. ACKNOWLEDGES THE POSITIVE CONTRIBUTIONS OF FORMER AND CURRENT MEMBERS AND THANKS THEM FOR THEIR EFFORTS.***

10.1.4 SHIRE OF DOWERIN 2017 ORDINARY ELECTIONS APPOINTMENT OF ELECTORAL COMMISSIONER AND POSTAL BALLOT

Date: 13 May 2017
Applicant: Shire of Dowerin
Location: N/A
File Ref:
Disclosure of Interest: Nil
Author: Andrea Selvey, CEO
Attachments: Nil

Summary

This item seeks a resolution from Council regarding the conduct of the 2017 Ordinary Elections. The officer's recommendation is to declare that the WA Electoral Commissioner (WAEC) be responsible for the conduct of the election and that the method of conducting the election will be as a postal vote.

Background

Local government ordinary elections are held on the third Saturday in October every two years. The last local government ordinary elections were held on 17 October 2015. Councillors are elected for a term of four years in Western Australia. Candidates are elected using the first-past-the-post voting system with half the Council retiring every two years.

Comment

The WAEC is responsible for conducting all local government postal elections in Western Australia and can also conduct voting in person elections on request under the Local Government Act 1995. By making the WAEC responsible for these elections, the local governments concerned ensure that elections are conducted independently and with impartiality.

Postal elections for local government were first trialled by four local governments in 1995 and are now used as by the majority of local governments in Western Australia. Postal votes are generally more convenient for many electors and typically result in a higher rate of voter participation than in person ballots. The recent postal elections for the vacancy in the South Rural Ward attracted approximately 50% voter turnout.

The Shire sought and received a quote from the WAEC to conduct the 2017 election. Based on 4 vacancies, 550 eligible electors and a 50% response rate, the WAEC quoted a price of \$12,000 (GST inc.) to conduct the election.

The Shire has until the end of July to finalise an agreement with the WAEC. However, a decision of Council is being sought now so that costs can be factored into the budget if Council elects to utilise the WAEC.

Should Council elect not to appoint the WAEC, the vote would have to be conducted as an in-person vote and would add significantly to the administrative workload for staff. Given that elections are very highly regulated, administratively complex and time-consuming; the process would divert Shire staffing resources from other high priority tasks, including the development and review of the Integrated Planning and Reporting documents, overseeing the operation of the new STA precinct,

the Local Laws review and finalising the recommendations in the Financial Management Review and Probity Audit.

Consultation

Nil

Financial Implications

Engaging the WAEC is anticipated to cost \$12,000 (GST inc.) as per quote received 20 April 2017, however costs may vary depending on the voter response and cost of producing materials – noting that the WAEC is required by legislation to charge full cost recovery.

Should Council support the officer's recommendation, expenditure of \$13,000 will be included in the 2017/18 budget to allow for any additional expenses associated with higher than predicted voter turnout and costs not included in the quote (e.g. non-statutory advertising).

Risk Implications

Given their expertise and established processes, engaging the WAEC would remove any risk related to the conduct of a sensitive, highly regulated public democratic process. Conducting the process in-house carries the risk that the process could be perceived as influenced and not independent.

Policy Implications

Nil. The Council will have an option in future to adopt a policy position that all future elections will be through the WAEC if the 2017 election proves efficient and effective.

Statutory Implications

Section 4 of the *Local Government Act 1995* provides the statutory framework for the conduct of elections.

Strategic Implications

Community Strategic Plan:

Objective 4.1 An efficient and informative organisation

Voting Requirements

Absolute majority is required.

OFFICER RECOMMENDATION – ITEM 10.1.4

- 1. THAT COUNCIL, BY ABSOLUTE MAJORITY, PURSUANT TO THE LOCAL GOVERNMENT ACT 1995 - SECT 4.20(4) OF THE LOCAL GOVERNMENT ACT DECLARES THAT THE ELECTORAL COMMISSIONER IS TO BE RESPONSIBLE FOR THE CONDUCT OF THE 2017 ORDINARY ELECTIONS TOGETHER WITH ANY OTHER ELECTIONS OR POLLS WHICH MAY BE REQUIRED;**
- 2. THAT COUNCIL, BY ABSOLUTE MAJORITY, PURSUANT TO SECTION 4.61(2) OF THE LOCAL GOVERNMENT ACT 1995 DECIDES THAT THE METHOD OF CONDUCTING THE ELECTION WILL BE AS A POSTAL ELECTION; AND**
- 3. AUTHORISE THAT \$13,000 BE ALLOCATED IN THE 2017/18 DRAFT BUDGET TO BE CONSIDERED AS PART OF THE 2017/18 BUDGET PROCESS.**

10.1.5 SHIRE OF DOWERIN RESIDENTIAL PROPERTY REPORT

Date: 13 May 2017
Applicant: Shire of Dowerin
Location: N/A
File Ref:
Disclosure of Interest: Nil
Author: Andrea Selvey, CEO
Attachments: 4. Residential Property Report

Summary

This item formally presents the 2017 Residential Property Report to Council. The officer's recommendation is that Council receives the report and uses it as a guide for future residential property decisions.

Background

Councillors have had preliminary and informal discussions regarding the size, age and return on investment of the Shire's residential properties portfolio. To better inform their discussions and future decisions regarding retention or disposal of property, Councillors requested that the CEO prepare a report listing all properties with key information about each property. This report is in response to that request and has been prepared in-house.

Comment

The Shire of Dowerin currently owns 26 residential properties, being 22 houses and 4 vacant blocks within the Shire townsite. All houses are currently tenanted and as of May 2017, 12 people have registered for housing – i.e. put their names on a waiting list for housing.

In 2015, the Shire was required under legislation to carry out valuations on each property. This information has been included in the report. In addition, Shire staff sought the assistance of a local real estate agent in arriving at current market valuations for each property; however it should be noted that these valuations are desktop only and therefore can only be considered approximate estimates.

Councillors will be aware that the Shire has only just begun looking at asset management in a systematic manner and at this stage asset management plans are not available for any of the residential properties. Therefore, it cannot be determined what costs/major maintenance issues and costs are likely in the future. As asset management plans for each property are developed, Shire staff will be able to recommend expenditure required for maintaining each property which will improve long term financial planning and better inform Council decisions.

Consultation

This matter was the subject of a Councillor workshop on 15 March 2017 and subject of further discussion at the Councillor workshop on 26 April 2017.

Financial Implications

This report is not seeking a financial commitment from Council. However, the report recommends a series of actions as follows:

1. 2 Jones Street: Obtain formal valuation; conduct Landgate search to confirm if the block has been surveyed.
2. 16 Anderson Street: Invest in minor refurbishment for future sale. Obtain formal valuation.
3. 18 Anderson Street: Invest in minor refurbishment for future sale. Obtain formal valuation.
4. 12 Cottrell Street: Progress sale as per Council resolution June 17, 2008.
5. 13 Maisey Street: Obtain formal valuation. Invest in minor refurbishment for future sale.
6. Stacy Street Units: Investigate titles status.
7. 43 Stacy Street: Investigate cost of subdivision into 6-7 large blocks. Bring a report on subdivision and all associated costs back to Council for further consideration in May 2018.
8. 58 Stacy Street: Commence process for scheme amendment to re-zone the entire block to residential.

These actions have not yet been costed. Costs will be estimated and included in the 2017/18 budget for Council consideration.

The financial information provided in the report does not include annual depreciation for each property as these figures are currently under review. The total 2016/17 annual depreciation budget for staff housing is \$40,000.

Risk Implications

This report brings together the list of residential properties in one place allowing Council to better understand its residential property portfolio, the strategic implications of retaining or disposing of property in a broader context and make decisions based on that understanding. It aims to reduce the risk of ad-hoc decisions regarding residential properties.

Policy Implications

Nil.

Statutory Implications

Simply receiving this report can be done under the General Function provision being Section 3.1 of the *Local Government Act 1995*. However, any future specific decisions relating to expenditure or disposal of property would need a separate decision of Council.

Strategic Implications

Community Strategic Plan:

Objective 4.1 An efficient and informative organisation

Voting Requirements

Absolute majority is required.

OFFICER RECOMMENDATION – ITEM 10.1.5

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTION 3.1 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO RECEIVE THE RESIDENTIAL PROPERTY PORTFOLIO REPORT, MAY 2017 AND CONSIDER THE REPORT IN FUTURE PROPERTY DECISIONS.

10.1.6 DRAFT 2017/2018 SCHEDULE OF FEES AND CHARGES

Date: 13 May 2017
Applicant: Shire of Dowerin
Location: N/A
File Ref:
Disclosure of Interest: Nil
Author: Ina Edwardson, Manager Finance and Corporate Services
Senior Officer: Andrea Selvey, CEO
Attachments: 5. Draft 2017/18 Schedule of Fees and Charges

Summary

This item seeks a Council resolution to adopt the 2017/18 Schedule of Fees and Charges in draft for the purpose of advertising.

Background

A local government may impose and recover a fee or charge for goods or services it provides. The proposed Fees and Charges have been collated and compiled in consultation with staff responsible for providing the relevant services to the community and ensuring appropriate levels of income/cost recovery are generated for the Shire. Fees and charges for previous year have been included for Council's reference, to highlight the changes considered for next financial year.

Comment

Overall, Fees and Charges in most program areas have increased by approximately 4% with some adjustments made to accommodate inflation, current costs. New fees added include those associated with the Short Stay Accommodation precinct, Level 2 HACC Clients and a half-season pass for the Swimming Pool.

The officer's recommendation is that the Elected Member Meeting Fees are increased slightly as per other fees and charges. Officers recognise that Councillors are reluctant to increase their fees; however the officer's recommendation is based on the recognition that Dowerin Shire Councillors are paid at the lowest end of the scale as approved by the Salaries and Allowances Tribunal and as a result of recently increased demands on Councillors' time for improved governance and to meet training requirements. It should also be noted that Elected Members Meeting Fees have not increased since July 2014.

The officer's recommendation also includes a slight (approx. 4%) increase on rents paid by staff. However, as per the officer's recommendation in a previous agenda item, these rental fees will be reviewed and market rental fees applied as from 1 January 2018. A formal amendment to the fees and charges schedule will be brought before Council later this year.

Consultation

Staff responsible for service delivery have been consulted. A community member's suggestion for Swimming Pool half season pass has been incorporated.

The officer's recommendation for this item is that Council approves the Draft 2017/18 Schedule of Fees and Charges for the purposes of giving notice. Having draft fees and charges will assist particularly with advertising and taking bookings for the STA units and caravan sites.

The draft schedule will also inform the development of the annual budget.

Financial Implications

The fees and charges set by Council are budgeted to provide approximately \$290,000 in revenue for the Shire in 2017/18. This is a significant revenue stream and adds to the Shire's capacity to fund services and facilities.

Risk Implications

There is a risk that fees, if set too high, can be a barrier for residents; therefore it is recommended that fees are increased by small amounts each year to keep pace with rising costs and avoid having to impose large increases in the future.

Policy Implications

Nil

Statutory Implications

Many fees charged by Local Government are fixed by legislation. These include fees under the Dog Act, Bush Fires Act and Building Permit Application Fees. Each relevant piece of legislation is quoted in the schedule for Council reference.

The Local Government Act 1995, Sections 6.16, 6.17 and 6.19 stipulate the requirements for imposing fees and charges.

Strategic Implications

Nil

Voting Requirements

Absolute majority is required.

OFFICER RECOMMENDATION – ITEM 10.1.6

THAT COUNCIL, BY SIMPLE MAJORITY, PURSUANT TO SECTIONS 6.16, 6.17 AND 9.19 OF THE LOCAL GOVERNMENT ACT 1995 RESOLVES TO:

- 1. ADOPT THE 2017/2018 SCHEDULE OF FEES AND CHARGES AS A DRAFT FOR THE PURPOSE OF GIVING NOTICE; AND***
- 2. CONSIDER THE FINAL ADOPTION OF FEES AND CHARGES AS PART OF THE 2017/2018 ANNUAL BUDGET.***

10.2 FINANCE REPORT

10.2.1 FINANCIAL ACTIVITY STATEMENTS – APRIL 2017

Date:	12 MAY 2017
Applicant:	Shire of Dowerin
Location:	Dowerin
File Ref:	ADM
Disclosure of Interest:	Nil
Author:	Ina Edwardson – Finance and Corporate Services Manager
Reviewer:	Megan Shirt – LG Consultant
Senior Officer:	Andrea Selvey – Chief Executive Officer
Attachments:	6. Monthly Financial Activity Statements – April 2017

Summary

The financial statements for the period 01 April 2017 to 30 April 2017 are presented for the Finance Committee review.

Background

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

The Local Government (Financial Management) Regulations 34 & 35 set out the form and content of the financial reports which have been prepared for the periods as above and are presented to Council for approval. The statements have been prepared in AAS27 format in accordance with FMR Reg 35.

Comment

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

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

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

- Capital Acquisitions

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

- Note 1 – Significant Accounting Policies

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

- Note 2 - Explanation of Material Variances

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

- Note 3 - Net Current Funding Position - Statutory Requirement

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

- Note 4 – Cash and Investments

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

- Note 5 – Budget Amendments

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

- Note 6 – Receivables

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

- Note 7 - Cash Backed Reserves

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

- Note 8 – Rating Information

This note provides details of rates levied during the year.

- Note 9 – Information on Borrowings

This note shows the Shires current debt position and lists all borrowings.

- Note 10 – Grants and Contributions received

This note lists all grants funds Budgeted and received during the year.

- Note 11 – Trust Funds

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

- Note 12 – Capital Acquisitions

This note details the capital expenditure program for the year.

Consultation

Finance Committee

Financial Implications

Any financial implications are detailed within the context of this report.

Policy Implications

Nil

Statutory Implications

Council is required to adopt monthly finance reports to comply with Reg 34(1) of the Local Government (Financial Management) Regulations 1996.

Strategic Implications

Nil

Voting Requirements

Simple Majority

COMMITTEE AND OFFICER RECOMMENDATION – ITEM 10.2.1

THAT COUNCIL RECEIVES THE STATUTORY FINANCIAL ACTIVITY STATEMENT REPORTS FOR THE PERIOD ENDING 30th April 2017, PURSUANT TO REGULATION 34(4) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS.

10.2.2 ACCOUNTS FOR PAYMENT – 5 APRIL 2017 TO 4 MAY 2017

Date:	12 MAY 2017
Applicant:	Shire of Dowerin
Location:	Dowerin
File Ref:	ADM
Disclosure of Interest:	Nil
Author:	Emma Hardy – Finance Officer
Senior Officer:	Ina Edwardson – Finance and Corporate Manager
Attachments:	7. List of Accounts 8. Credit Card Summaries

Background

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

Comment

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

Statutory Implications

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

- Creditors to be paid
- payments made from Municipal Fund, Trust Fund and Reserve Fund by Chief Executive Officer under delegated authority from Council

Policy Implications

Payments have been made under delegation.

Financial Implications

Funds are available to meet expenditure. All payments have been consistent with Council adopted budget provisions.

Strategic Implications

Strategic Community Plan

Objective 4.1 – An efficient and informative organization.

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 10.2.2

THAT COUNCIL RECEIVE THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO CREDITOR PAYMENTS FROM THE MUNICIPAL FUND FOR THE PERIOD 5 APRIL 2017 TO 4 MAY 2017.

10.3 MINUTES TO BE RECEIVED

10.3.1 MINUTES FROM COMMITTEE MEETINGS TO BE RECEIVED

Date:	18 May 2017
Applicant:	The Shire of Dowerin
Location:	N/A
File Ref:	
Disclosure of Interest:	Nil
Author:	Andrea Selvey, CEO
Attachments:	9. Local Emergency Management Committee Meeting (Unconfirmed), 5 th May 2017 10. Finance Committee Meeting (Unconfirmed), 15 th May 2017

Summary

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

Background

The Shire has established the following Committees of Council:

- Audit Committee;
- Finance Committee;
- Local Emergency Management Committee;
- Bush Fire Advisory Committee;
- Wheatbelt Heritage Rail Committee;

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

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

Comment

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

Consultation

N/A

Financial Implications

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

Risk Implications

Nil

Policy Implications

Nil

Statutory Implications

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

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

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

Strategic Implications

The Strategic Community Plan

Objective 4.2 - Strong leadership and governance

Voting Requirements

Simple majority

OFFICER RECOMMENDATION – ITEM 10.3.1

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

1. RECEIVE THE MINUTES OF THE:

- a. LEMC MEETING (UNCONFIRMED), 5TH MAY 2017,***
- b. FINANCE COMMITTEE MEETING (UNCONFIRMED), 15TH MAY 2017.***

11. NEW BUSINESS OF AN URGENT NATURE

12. ELECTED MEMBERS MOTIONS

13. CONFIDENTIAL ITEMS

14. CLOSURE OF MEETING



EMPLOYEE HOUSING POLICY

Policy Owner:	CEO
Distribution:	Management
Person Responsible:	CEO
Date of Approval:	
File Reference:	
Strategic Community Plan Reference	N/A

Objective	<p>To provide transparency, equity and consistency in the provision of housing or housing allowance for employees of the Shire of Dowerin:</p> <p>To assist in ensuring the Shire is competitive in attracting and retaining quality employees noting that access to quality housing in rural communities such as Dowerin where local availability is scarce, housing is an important means of achieving the organisations goals.</p> <p>This policy will:</p> <ul style="list-style-type: none">• Establish the guidelines for allocation of Shire housing for employees and cost to employees; and• Establish the housing allowance paid to all permanent employees who provide their own housing.
------------------	---

Scope	This policy applies to all permanent (excluding temporary and casual) employees of the Shire of Dowerin.
--------------	--

Policy	<p>PRINCIPLES</p> <p>Housing may be offered to all permanent staff, subject to the availability of Shire owned housing;</p> <p>Housing will be offered as part of the remuneration package on a predominately hierarchical basis for positions that have traditionally been difficult to attract interest specifically:</p> <ul style="list-style-type: none">• CEO;• Finance and Corporate Services Manager;• Assets and Works Manager. <p>In exceptional circumstances the CEO may take into account requirements of the employee and/or the significance of the position for the ongoing operations of the organisation.</p>
---------------	--

Leases will be subject to periodic tenancy agreements limited to the term of employment with the Shire and will be terminated upon cessation of employment with the Shire.

Due to the shortage of accommodation, the CEO will consider what is best for the strategic future of the Organisation and therefore, it is not in a position to guarantee accommodation to positions other than the above designated positions.

Shire staff will be given preference over staff from other local businesses unless an exceptional circumstance arises.

Where possible staff will have an option to apply for upgraded housing if housing becomes available. Their application will be assessed by the CEO on the following criteria;

- The Shire's circumstances and operational need;
- Suitable tenancy history; and
- Demand; and
- Any other relevant factors.

The lease fee will be set at 100% of the gross rental value of the property except where a negotiated employment contract provides otherwise.

The gross rental value will be obtained by the Shire on a biennial basis with any resulting variation applied in accordance with the terms of the lease agreement.

Rates, Water rates and Building only insurance associated with the property are to be paid by the Shire.

Reasonable water consumption costs will be met by the Shire to encourage tenants to maintain gardens to an acceptable standard. This will be subject to the CEO's discretion.

All other utilities consumption costs (such as power, gas, telephone and other charges) are to be met by the tenant.

All lease agreements are to be in accordance with the Residential Tenancies Act 1987 (WA) and all agreements are to be in writing using Form 1AA Residential Tenancy Agreement as varied from time to time.

Staff who do not satisfactorily maintain their property or breach their lease and/or Residential Tenancies Act 1987 (WA) may be evicted and have their lease terminated.

Housing Allowance

In the pursuit of salary attractiveness and equity, permanent employees who reside in privately owned or rented accommodation within the district of the *Shire of Dowerin as defined by the Local Government Act WA 1995* will be paid a housing allowance in accordance with Council's annual budget. Part time employees will be paid a pro-rata allowance based on ordinary hours of work. Casual and temporary employees are not eligible for a housing allowance.

Conditions:

The housing allowance is only paid in accordance with service – that is, the housing allowance will not be paid for any period of unpaid leave.

The housing allowance is not payable when an employee's primary residence is not located within the district of the Shire of Dowerin.

ROLES AND RESPONSIBILITIES

Chief Executive Officer

- Ensure fair and equitable remuneration elements to all employees; and
- To ensure the implementation of this policy.

Senior Managers

- Ensure new employees are aware of this policy, and
- Ensure that all employees are treated equitably.

Employees

- Ensure they comply with the requirements of this policy.

Other Relevant Documents

Residential Tenancies Act 1987 (WA);
Shire of Dowerin Strategic Community Plan;

Work Procedures

Nil

Policy Adoption and Amendment History



RISK MANAGEMENT POLICY

Policy Owner:	CEO
Distribution:	All employees
Person Responsible:	CEO
Date of Approval:	
File Reference:	

Objective	<p>This Policy documents the commitment and objectives regarding managing uncertainty that may impact the Shire's strategies, goals or objectives and, with the accompanying framework -</p> <ul style="list-style-type: none">• Provides transparent and formal oversight of the risk and control environment to enable effective decision making;• Enhances risk versus return within our risk appetite;• Embeds appropriate and effective controls to mitigate risk;• Achieves effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations;• Enhances organisational resilience; and• Identifies and provide for the continuity of critical operations
------------------	--

Legislation	<i>LOCAL GOVERNMENT (AUDIT) REGULATIONS 1996 - REG 17</i>
--------------------	---

Policy Statement	<p>It is the Shire's Policy to achieve best practice (aligned with AS/NZS ISO 31000:2009 Risk management), in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public.</p> <p>Risk Management will form part of the Strategic, Operational, Project and Line Management responsibilities and where possible, be incorporated within the Shire's Integrated Planning Framework.</p> <p>The Shire's Management Team will determine and communicate the Risk Management Policy, Objectives and Procedures, as well as direct and monitor implementation, practice and performance.</p> <p>Every employee, Councillor, volunteer and contractor within the Shire is recognised as having a role in risk management, from the identification of risks, to implementing risk treatments and shall be encouraged to participate in the process.</p> <p>Consultants may be retained at times to advise and assist in the risk management process or management of specific risks or categories of risk.</p>
-------------------------	--

Risk Appetite:

The Shire defined its risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria. The criteria is attached and is subject to ongoing review in conjunction with this policy.

All organisational risks to be reported at a corporate level are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisation's appetite and are to be noted within the individual risk assessment and approved by a member of the Management Team.

Roles & Responsibilities	<p>Council is responsible for:</p> <ul style="list-style-type: none">• Review and approval of the Shire's Risk Management Policy and Risk Assessment & Acceptance Criteria (Appendix One)• Appointing External Auditors to report on financial statements annually.• Establishing and maintaining an Audit Committee in terms of the Local Government Act.
Delegated Authority:	<p>The CEO is responsible for the allocation of roles, responsibilities and accountabilities. These are documented in the Risk Management Procedures (Operational Document).</p>
Work Procedures	<p>Risk Management Framework</p>
Review trigger:	<p>This policy will be reviewed when any of the following occur:</p> <ol style="list-style-type: none">1. The related legislation/documents are amended or replaced.2. Other circumstances as determined from time to time by a resolution of Council3. Periodic Review – 2 years from date of adoption.

Appendix A – Risk Assessment and Acceptance Criteria

Shire of Dowerin Measures of Consequence							
Rating (Level)	Health	Financial Impact	Service Interruption	Compliance	Reputational	Property	Environment
Insignificant (1)	Near-Miss	Less than \$10,000	No material service interruption -backlog cleared < 6 hours	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Inconsequential damage.	Contained, reversible impact managed by on site response
Minor (2)	First Aid Treatment	\$10,001 - \$100,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non-compliances	Substantiated, low impact, low news item	Localised damage rectified by routine internal procedures	Contained, reversible impact managed by internal response
Moderate (3)	Medical treatment / Lost time injury >30 Days	\$100,001 - \$300,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Localised damage requiring external resources to rectify	Contained, reversible impact managed by external agencies
Major (4)	Lost time injury <30 Days / temporary disability	\$300,001 - \$600,000	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Significant damage requiring internal & external resources to rectify	Uncontained, reversible impact managed by a coordinated response from external agencies
Extreme (5)	Fatality, permanent disability	More than \$600,000	Indeterminate prolonged interruption of services – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Extensive damage requiring prolonged period of restitution Complete loss of plant, equipment & building	Uncontained, irreversible impact

MEASURES OF CONSEQUENCE (PROJECT)

LEVEL	RATING	Project TIME	Project COST	Project SCOPE / QUALITY
1	Insignificant	Exceeds deadline by >5% of project timeline	Exceeds project budget by 2%	Minor variations to project scope or quality
2	Minor	Exceeds deadline by >10% of project timeline	Exceeds project budget by 5%	Scope creep requiring additional work, time or resources. Reduced perception of quality by Stakeholders.
3	Moderate	Exceeds deadline by >15% of project timeline	Exceeds project budget by 7.5%	Scope creep requiring additional work, time and resources or shortcuts being taken. Stakeholder concerns.
4	Major	Exceeds deadline by >20% of project timeline	Exceeds project budget by 15%	Project goals, deliverables, costs and/or deadline failures. Project no longer aligned with the project scope Stakeholder intervention in project.
5	Extreme	Exceeds deadline by 25% of project timeline	Exceeds project budget by 20%	Failure to meet project objectives. Project outcomes negatively affecting the community or the environment. Public embarrassment, third party actions.

MEASURES OF LIKELIHOOD

Level	Rating	Description	Frequency
5	Almost Certain	The event is expected to occur in most circumstances	More than once per year
4	Likely	The event will probably occur in most circumstances	At least once per year
3	Possible	The event should occur at some time	At least once in 3 years
2	Unlikely	The event could occur at some time	At least once in 10 years
1	Rare	The event may only occur in exceptional circumstances	Less than once in 15 years

RISK MATRIX

Consequence		Insignificant	Minor	Moderate	Major	Extreme
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

RISK ACCEPTANCE

Risk Rank	Description	Criteria	Responsibility
LOW (1-4)	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Supervisor / Manager
MEDIUM (5-9)	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Manager/CEO
HIGH (10-16)	Urgent Attention Required	Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	CEO / Council
EXTREME (17-25)	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council

Shire of Dowerin Existing Controls Ratings		
Rating	Foreseeable	Description
Effective	There is little scope for improvement.	Processes (Controls) operating as intended and / or aligned to Policies & Procedures; are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested.
Adequate	There is some scope for improvement.	Whilst some inadequacies have been identified; Processes (Controls) are in place, are being addressed / complied with and are subject to periodic review and testing.
Inadequate	A need for corrective and / or improvement actions exist.	Processes (Controls) not operating as intended, do not exist, or are not being addressed / complied with, or have not been reviewed or tested for some time.

DOWERIN HACC COMMITTEE MEETING MINUTES

Wednesday 3rd May 2017

Present – L Begley C Braddon A Selvey T Jones (Chair) N Newman
A Robson E Podmore J Chatfield

Apologies – J Murray

Opening and Welcome – T Jones

Minutes of last meeting

The minutes of the last meeting held on **Tuesday 7th October 2014** are a true and correct record.

Moved A Robson Seconded E Podmore

Business arising from last Meeting

J Chatfield requested update re status of purchase of a new wheelchair discussed at previous HACC Committee meeting.

To be tabled and added to action plan at next meeting. Unicare catalogue will be provided for perusal.

General Business

E Podmore voiced concerns re questions in Volunteer paperwork requiring information about a Volunteer's personal details.

Outcome: All Committee members to receive a volunteer worker agreement to review and provide feedback.

A Anderson enquired if Dowerin HACC could service a NDIS recipient and asked if any knowledge of NDIS changes.

Response: Dowerin HACC can provide service to NDIS approved client. Dowerin HACC can broker to NDIS if approached. Dowerin HACC is in the process of becoming an approved Provider for NDIS. Most NDIS services are the same as HACC services apart from NDIS provide a lot more Respite hours. For Dowerin HACC to be a NDIS service provider

the organisation would require another reporting program. Dowerin HACC to provide services a Brokerage charge would be required if we were not an Approved Provider.

Reports

Coordinators Report

Lisa reported on

- changes happening internally
- changes to HACC service providers from 1st July 2018
- disbanding of current Committee and the future HACC Group
- review and discuss Terms of Reference for new Group
- Disbanding current committee

Vote to disband current Dowerin HACC Committee

Result: unanimous Yes

Chair Tracy Jones closed current meeting at 1.45pm.

General Discussion

CEO asked for feedback in relation to Level 2 clients (self funded) fees and charges which are set by Shire. Level 1 clients (pension card holders) fees and charges set by Health Department. See enclosed fee spreadsheet.

Casual discussion about the new group nomination process and how many clients/ Carers should be selected.

An advert will be placed in Despatch calling for nominations in writing.

Written nominations to be marked confidential and submitted before 30th May 2017 to CEO.



SHIRE OF DOWERIN

RESIDENTIAL PROPERTY PORTFOLIO REPORT TO COUNCIL

23 May 2017

Version	Purpose	Issue Date	Complete
One	Prepared by staff for Council information and discussion at the Council Workshop 28 February 2017	28 February 2017	Completed
Two	Prepared by staff with background context from Councillors for Council information and discussion at the Council Workshop 26 April 2017	26 April 2017	Completed
Three	Formal presentation of report to Council.	23 May 2017	

Table of Contents

Background:	3
Summary:	3
VACANT RESIDENTIAL BLOCKS.....	4
12-14 Anderson Street/ A568	4
15-17 Anderson Street / A790	5
22-24 Goldfields Road / A390	6
2 Jones Street / A664	7
RESIDENTIAL HOUSES	8
16 Anderson Street/A616	8
18 Anderson Street/A617	9
12 Cottrell Street/A560.....	10
19 Cottrell Street/A587.....	11
11 A,B,C Hilda Street/A969	12
11 D Hilda Street/A969	13
13 Maisey Street/A569	14
18 - 1,2,3,4 Memorial Avenue/A812.....	15
4 O'Loughlen Street/A838.....	16
18 O'Loughlen Street/A846	17
Residential Property Portfolio, Shire of Dowerin.	Report to Council: May 2017

26 O’Loghlen Street/A849	18
13 – 1,3 Stacy Street/A392.....	19
13 – 2 Stacy Street/A392.....	20
36 Stacy Street/A562	21
43 Stacy Street/A510	22
58 Stacy Street/A670	23

Background:

Councillors have had some preliminary and informal discussions regarding the size, age and return on investment of the Shire's residential properties. To better inform their discussions and future decisions regarding retention or disposal of property, Councillors requested the CEO to prepare a report listing all properties with key information about each property. The first version of this report was prepared in response to that request. It was developed in-house with the assistance of a local real estate agent. It was discussed at a workshop with Councillors on 28 February and Councillors were able to provide further background information to better inform this report.

A second version was presented at the April 26 Councillor Workshop. This third copy is being formally presented to Council on May 23, 2017.

Purpose:

The purpose of this report is to collect relevant information on all Shire owned residential properties in one report. The report is not intended to bind Council to any specific action; rather it aims to inform and guide future decisions of Council. Any matters requiring a specific financial or resource allocation or involving a disposal of property will be brought back to Council for formal consideration and direction.

Summary:

The Shire of Dowerin currently owns 26 residential properties, being 22 houses and 4 vacant blocks within the Shire townsite. All houses are currently tenanted and as at May 2017, 12 people have registered for housing – i.e. put their names on a waiting list for housing.

Shire staff sought the assistance of a local real estate agent in arriving at the current market value for each property; however it should be noted that these valuations are desktop only and therefore can only be considered approximate estimates. The report also includes the "Replacement with New Value" which is defined as 'the cost of purchasing a similar asset in a condition equal to but not better, nor more extensive, than its condition when new having the nearest equivalent utility as the subject' – as supplied by Griffin Valuation Advisory in June 2015.

Councillors will be aware that the Shire has only just begun looking at asset management in a systematic manner and at this stage no asset management plans are available for any of the residential properties. Therefore, it cannot be determined what costs/major maintenance issues and costs are likely in the future. As asset management plans for each property are developed, Shire staff will be able to update this report and recommend expenditure required for maintaining each property which will improve long term financial planning and better inform Council decisions.

Annual Depreciation Cost:

The financial information provided in this report does not include annual depreciation for each property as these figures are currently under review. The total 2016/17 annual depreciation budget for staff housing is \$40,000.

Short term action list:

1. 2 Jones Street: Obtain formal valuation; conduct Landgate search to confirm if the block has been surveyed.
2. 16 Anderson Street: Invest in minor refurbishment for future sale. Obtain formal valuation.
3. 18 Anderson Street: Invest in minor refurbishment for future sale. Obtain formal valuation.
4. 12 Cottrell Street: Progress sale as per Council resolution June 17, 2008.
5. 13 Maisey Street: Obtain formal valuation. Invest in minor refurbishment for future sale.
6. Stacy Street Units: Investigate titles status.
7. 43 Stacy Street: Investigate cost of subdivision into 6-7 large blocks. Bring a report on subdivision and all associated costs back to Council for further consideration in May 2018.
8. 58 Stacy Street: Commence process for scheme amendment to re-zone the entire block to residential

VACANT RESIDENTIAL BLOCKS

12-14 Anderson Street/ A568



Build Date:

N/A

Acquisition Date:

1988

Description:

Subdivided into 2. Lot size: 730 square meters combined size of both lots.

Corner block. Services available.

Current Approx. Market Value:

\$20,000 - \$25,000

Tenancy Status:

N/A

Annual Revenue:

N/A

Restrictions:

Nil. Shire has freehold.

Potential future use:

Develop with funds from sale of other Shire properties.

This site has been offered to the Department of Housing for new teacher housing. The Shire would contribute the land and earth works, fencing and gardens as our contribution to the development. No progress has been made.

15-17 Anderson Street / A790



Build Date:

N/A

Acquisition Date:

2005

Description:

Lot size: 0.1999 hectare (as listed on Synergy). Corner block. Able to accommodate 8 units. Services available. The block is one amalgamated block.

Current Approx. Market Value:

\$30,000 for each block

Tenancy Status:

N/A

Annual Revenue:

N/A

Restrictions:

N/A

Potential future use:

Possible site for additional Independent Living Units as per grant funding.

22-24 Goldfields Road / A390



Build Date:

N/A

Acquisition Date:

2008

Description:

Lot size: 0.2024 hectare (as listed in Synergy). Able to accommodate up to 10 units with Council approval. Services available.

Gross Current Replacement Cost at June 2015 as per Griffin Valuation Report:

\$50,000

Current Approx. Market Value:

\$60,000

Tenancy Status:

N/A

Annual Revenue:

N/A

Restrictions:

N/A – owned Freehold

Potential future use:

Possible site for units. Council should retain this land and not sell.

2 Jones Street / A664



Build Date:

N/A

Description:

Lot size: 0.2000 hectare (approx.). No deep sewerage – septic tank as per other Jones Street residences.

Current Approx. Market Value:

\$35,000

Tenancy Status:

N/A

Annual Revenue:

N/A

Restrictions:

N/A – owned Freehold

Potential future use:

Has been suggested as the site for another ‘professionals’ house however suggest that would not be the most cost effective – prefer closer to town with services. There is an access road to Griffith St.

Council has requested a formal valuation be done and for a Landgate search to confirm if the block has been surveyed. Cost of the Landgate search and a valuation from a sworn valuer will be approximately \$1200. This amount will be included in the 2017/18 budget for Council consideration as part of the budget process.

RESIDENTIAL HOUSES

16 Anderson Street/A616



Build Date:

Circa 1991

Acquisition Date:

Land: Circa 1970

Description:

Brick and tile clad 3 Bedroom/1 Bathroom house on concrete footings and slab with single carport under main roof, single metal and metal clad attached carport and evaporative air conditioning. Structurally sound but requires maintenance, e.g. floor coverings, painting. Poor build quality resulting in high maintenance costs.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$380,000 – includes fencing and garden shed.

Current Approx. Market Value:

\$130,000 - \$150,000

Written Down Value as at January 31, 2017:

\$145,000

Tenancy Status:

Tenanted to Shire employee on a periodic lease.

Annual Revenue:

\$7,800

Restrictions:

Nil

Potential future use:

Progress sale as per Council resolution June 17, 2008. Invest in minor refurbishment for future sale. Reinvest proceeds in new housing – build on existing Shire owned blocks. Cost of valuation (approx. \$600) and minor refurbishment will be factored into the 2017/18 budget for Council to consider as part of the budget process.

Maintenance Expenditure 2015/16: \$2,587.31

18 Anderson Street/A617



Build Date:

Circa 1991

Acquisition Date:

Land: Circa 1970

Description:

Brick and tile clad 3 Bedroom/1 Bathroom house on concrete footings and slab with single carport under main roof and evaporative air conditioning. Structurally sound but requires maintenance, e.g. floor coverings, painting. Poor build quality resulting in high maintenance costs.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$390,000 includes fencing, paving and pergola.

Current Approx. Market Value:

\$130,000 - \$150,000

Written Down Value as at January 31, 2017:

\$145,000

Tenancy Status:

Tenanted to Shire employee on a periodic lease.

Annual Revenue:

\$5,200

Restrictions:

Nil

Potential future use:

Progress sale as per Council resolution June 17, 2008. Invest in minor refurbishment for future sale. Reinvest proceeds in new housing – build on existing Shire owned blocks. Cost of valuation (approx. \$600) will be factored into the 2017/18 budget for Council consideration as part of the budget process.

Maintenance Expenditure 2015/16: \$2,587.31

12 Cottrell Street/A560



Build Date:

1959

Acquisition Date:

1959

Description:

Brick and metal clad 3 Bedroom/1 Bathroom house on concrete footings with timber floors, evaporative air conditioning and single carport under main roof. Recently refurbished. Significant investment in improvements.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$420,000 – includes metal clad storage shed, asbestos clad single garage and fencing.

Current Approx. Market Value:

\$160,000

Written Down Value as at January 31, 2017:

\$134,438.37

Tenancy Status:

Tenanted to private tenant on a periodic lease.

Annual Revenue:

\$8,060

Restrictions:

Nil

Potential future use:

Progress sale as per Council resolution June 17, 2008. Reinvest proceeds in new housing – build on existing Shire owned blocks. Formal valuation done in October 2016 which is valid until October 2017. Continue to be offered for private rental until a sale can be realised. Review rent after GRV's are assigned in June 2017.

Maintenance Expenditure 2015/16: \$2,449.94

19 Cottrell Street/A587



Build Date:

2004

Acquisition Date:

2004

Description:

Brick and metal clad 4 Bedroom/2 Bathroom house on concrete footings and slab with double garage under main roof and split air conditioning.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$600,000 includes 4,500L water tank, garden shed and fencing

Current Approx. Market Value:

\$350,000

Written Down Value as at January 31, 2017:

\$289,972.63

Tenancy Status:

Tenanted to CEO on a periodic lease.

Annual Revenue:

\$Nil

Restrictions:

Nil

Potential future use:

Continue to be used for CEO housing.

Maintenance Expenditure 2015/16: \$10,905.73

11 A,C,D Hilda Street/A969



Build Date:

2005

Acquisition Date:

2005

Description:

Brick, fibro and metal clad 2 bedroom/1 bathroom aged unit on concrete footings and slab with single carport under main roof and split air conditioning.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$810,000 includes fencing and brick paving.

Current Approx. Market Value:

NA – Not able to be sold as per partnership agreement with Department of Housing.

Written Down Value as at January 31, 2017:

\$434,362.65

Tenancy Status:

Tenanted to private tenants on a periodic lease.

Annual Revenue:

\$5,460 x 3 = \$16,380

Restrictions:

Not able to be sold as per Partnership agreement with Department of Housing

Potential future use:

Continue to be used for private housing for tenants who meet the Department of Housing criteria for Independent Living.

Maintenance Expenditure 2015/16: \$13,944.38 (total for all Independent Living Units)

11B Hilda Street/A969



Build Date:

2005

Acquisition Date:

2005

Description:

Brick, fibro and metal clad 1 bedroom/1 bathroom aged unit on concrete footings and slab with single carport under main roof and split air conditioning.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$220,000 includes fencing and brick paving.

Current Approx. Market Value:

NA – Not able to be sold as per partnership agreement with Department of Housing.

Written Down Value as at January 31, 2017:

\$144,787.55

Tenancy Status:

Tenanted to private tenants on a periodic lease.

Annual Revenue:

\$5,460

Restrictions:

Not able to be sold as per Partnership agreement with Department of Housing

Potential future use:

Continue to be used for private housing for tenants who meet the Department of Housing criteria for Independent Living.

Maintenance Expenditure 2015/16: \$13,944.38 (total for all Independent Living Units)

13 Maisey Street/A569



Build Date:

1968

Acquisition Date:

1968

Description:

Brick and tile clad 3 Bedroom/1 Bathroom house on concrete footings and slab with attached single carport, patio and evaporative air conditioning.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$330,000 – includes 2 metal clad storage sheds and fencing.

Current Approx. Market Value:

\$140,000

Written Down Value as at January 31, 2017:

\$129,637.07

Tenancy Status:

Tenanted to private tenants on a periodic lease.

Annual Revenue:

\$6,760

Restrictions:

Nil

Potential future use:

Invest in minor refurbishment for future sale. Reinvest proceeds in new housing – build on existing Shire owned blocks. Formal valuation to be done. Cost of valuation (approx. \$600) and minor refurbishment will be factored into the 2017/18 budget for Council consideration as part of the budget process.

Maintenance Expenditure 2015/16: \$2,842.49

18 - 1,2,3,4 Memorial Avenue/A812



Build Date:

1996

Acquisition Date:

Land: Circa 1970

Description:

Brick and metal clad 2 Bedroom/1 Bathroom unit on concrete footings and slab with single carport under main roof and split air conditioning.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$240,000 includes metal clad garden shed, fencing and paving.

Current Approx. Market Value:

NA – Not able to be sold as per partnership agreement with Department of Housing.

Written Down Value as at January 31, 2017:

\$108,752.64

Tenancy Status:

Tenanted to private tenants and Shire staff on a periodic lease.

Annual Revenue:

\$20,000 approx

Restrictions:

Not able to be sold as per Partnership agreement with Department of Housing

Potential future use:

Continue to be used for private and staff housing.

Maintenance Expenditure 2015/16: \$16,406.66 (Total for all CHP Units)

4 O'Loghlen Street/A838



Build Date:

2002

Acquisition Date:

Land: TBC

Description:

Steel framed fibro and metalclad 4 Bedroom/2 Bathroom house on concrete footings and slab with attached double carport and evaporative air conditioning.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$430,000 includes metal clad garage and fencing.

Current Approx. Market Value:

\$250,000

Written Down Value as at January 31, 2017:

\$235,267.20

Tenancy Status:

Tenanted to Shire employees on a periodic lease.

Annual Revenue:

\$5,200

Restrictions:

Nil

Potential future use:

Continue to be used for employee housing. Review rent to align with market value.

Maintenance Expenditure 2015/16: \$4,713.87

18 O'Loghlen Street/A846



Build Date:

2004

Acquisition Date:

Land: TBC

Description:

Brick and metal clad 4 Bedroom/2 Bathroom house on concrete footings and slab with double garage under main roof and split air conditioning.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$600,000 includes 4,500L water tank, garden shed and fencing.

Current Approx. Market Value:

\$300,000

Written Down Value as at January 31, 2017:

\$266,958.98

Tenancy Status:

Tenanted to Police on a periodic lease.

Annual Revenue:

\$17,680

Restrictions:

Nil

Potential future use:

Continue to make available for Police housing to ensure presence of two Officers in town as per Strategic Community Plan.

Maintenance Expenditure 2015/16: \$7,486.57

26 O'Loghlen Street/A849



Build Date:

2010

Acquisition Date:

2009

Description:

Brick and metal clad 4 Bedroom/2 Bathroom dwelling on concrete slab with double garage under main roof.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$650,000 includes fencing and detached shed.

Current Approx. Market Value:

\$300,000

Written Down Value as at January 31, 2017:

\$243,750.00

Tenancy Status:

Tenanted to Police on a periodic lease.

Annual Revenue:

\$17,784

Restrictions:

Nil

Potential future use:

Continue to make available for Police housing to ensure presence of two Officers in town as per Strategic Community Plan. Gardens to be kept maintained.

Maintenance Expenditure 2015/16: \$1,748.80

13 – 1, 3 Stacy Street/A392



Build Date:

2008

Acquisition Date:

Land: 2004

Description:

Brick and metal clad 3 Bedroom/1 Bathroom house on concrete footings and slab with single carport under main roof and split air conditioning.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$270,000 x 2 = \$540,000 includes garden shed and fencing.

Current Approx. Market Value:

\$200,000 x 2 = \$400,000

Written Down Value as at January 31, 2017:

\$283,528.82 x 2 = \$567,058

Tenancy Status:

Tenanted to Public and Dowerin Community Club on a periodic lease.

Annual Revenue:

\$8,320 x 2 = \$16,640

Restrictions:

Not Strata Titled

Potential future use:

Continue to be used for Shire staff housing and other priority tenants. Investigate Title Status.

Maintenance Expenditure 2015/16: \$7,431.82 (Total for all Units)

13 – 2 Stacy Street/A392



Build Date:

2008

Acquisition Date:

Land: 2004

Description:

Brick and metal clad 3 Bedroom/2 Bathroom house on concrete footings and slab with single carport under main roof and split air conditioning.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$360,000 includes metal clad garden shed and fencing.

Current Approx. Market Value:

\$250,000

Written Down Value as at January 31, 2017:

\$141,764.41

Tenancy Status:

Tenanted to Shire staff member on a periodic lease.

Annual Revenue:

\$8,060

Restrictions:

Not Strata Titled therefore could be difficult to obtain Strata Title to enable sale.

Potential future use:

Continue to offer as a rental property to Shire staff and general community. Investigate Title Status.

Maintenance Expenditure 2015/16: \$7,431.82 (Total for all Units)

36 Stacy Street/A562



Build Date:

1968

Acquisition Date:

1968

Description:

Brick and metal clad 3 Bedroom/1 Bathroom house on concrete fittings with timber floors, attached single carport, patio and evaporative air conditioning.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$290,000 – includes 2 metal clad single garages and fencing.

Current Approx. Market Value:

\$200,000

Written Down Value as at January 31, 2017:

\$139,239.82

Tenancy Status:

Tenanted to Shire employees on a periodic lease.

Annual Revenue:

\$5,200

Restrictions:

Nil

Potential future use:

Consider for potential future sale in the long term.

Maintenance Expenditure 2015/16: \$4,016.18

43 Stacy Street/A510



Build Date:

TBC

Acquisition Date:

2011

Description:

Asbestos and metal clad 3 bedroom/1 bathroom house on concrete fittings with timber floor. Lot size 12,145 square metres. Purchase price was \$200,000

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$290,000 includes fencing and shed.

Current Approx. Market Value:

\$230,000

Tenancy Status:

Tenanted to Shire employees on a periodic lease.

Annual Revenue:

\$5,200

Restrictions:

Nil

Potential future use:

Investigate cost of subdivision into 6-7 large blocks. All blocks could have street frontage and therefore could all be connected to the sewer. Headworks costs would include water, power, sewerage as no roads or drains need to be constructed. Sell transportable for removal. Bring a report on subdivision and all associated costs back to Council for further consideration in May 2018.

Maintenance Expenditure 2015/16: \$4,756.09

58 Stacy Street/A696



Build Date:

1959

Acquisition Date:

2015

Description:

3 Bedroom/1 Bathroom brick and tile dwelling on brick footings with timber floors.

Gross Current Replacement Cost as at June 2015 per Griffin Valuation Report:

\$310,000 includes fencing and detached garage.

Current Approx. Market Value:

\$130,000

Written Down Value as at January 31, 2017:

\$130,000

Tenancy Status:

Tenanted to public on a periodic lease.

Annual Revenue:

\$8,320

Restrictions:

Nil

Potential future use:

Continue to be offered to current tenant for private rental. Consider property for possible future sale along with the vacant land next door (old bowling greens), see below A/670.

Maintenance Expenditure 2015/16: \$2,264.57

Vacant Land – Old Bowling Green A/670

9. Owned freehold by the Shire
10. Size: 1.34 ha
11. Dual zoning: 0.92 ha reserved for 'Parks and Recreation' and 0.43 ha zoned 'Residential R10/35'
12. Surrounded by residential zoned land, and is in a location suitable for short-medium term residential growth
13. Servicing: water mains located in Goldfields Road reserve, close to services
14. Start scheme amendment to re-zone the entire block to residential

Potential Sale in the longer term

SHIRE OF DOWERIN
DRAFT FEES AND CHARGES 2017/18

GL Code	Description	Notes	Fee/Charge 2016/17 \$	Fee/Charge 2017/18 \$	GST	Disc	Policy	Act or Regulation
Administration								
104430	Supervised Access to Council Records	Per Hour	\$35.00	\$36.40	Y	NA		LG Act 1995 Section 6.16
104230	Photocopying (Bulk) by Staff	Per Hour	\$35.00	\$36.40	Y	NA		LG Act 1995 Section 6.16
104230	Photocopying A4	Per Page	\$0.80	\$0.85	Y	NA		LG Act 1995 Section 6.16
104230	Printing Building Plans	Per Sheet	\$2.00	\$2.10	Y	NA		LG Act 1995 Section 6.16
104430	Copies of Minutes - Council & Committee	Per Copy	\$40.00	\$41.60	Y	NA		LG Act 1995 Section 6.16
168130	District Maps	Each	\$6.00	\$6.25	Y	NA		LG Act 1995 Section 6.16
Freedom of Information								
103730	Application Fee (Statutory)	Payable with Application	\$30.00	\$30.00	Y	NA	External	WA FOI Act 1992
103730	Access Time by Staff	Per Hour	\$35.00	\$35.00	Y	NA		
Property Enquiries								
104030	Single Property Enquiry	Per Enquiry	\$35.00	\$36.40	Y	NA		LG Act 1995 Section 6.16
104030	Settlement Agents & Real Estate Agents	Full Requisitions	\$110.00	\$114.40	Y	NA	Comm	LG Act 1995 Section 6.16
104030	Settlement Agents & Real Estate Agents	Rates Enquiry Only	\$35.00	\$36.40	Y	NA	Comm	LG Act 1995 Section 6.16
Rates, Debtors & ESL Levies								
103930	Administration Fee	Per Instalment Notice	\$4.00	\$4.15		NA	External	\$6.45 LG Act 1995
101710	Instalment Payment Plan Interest	Local Govt Regs	5.5%	5.5%		NA	External	\$6.45 LG Act 1995
	Overdue Interest - Rates	Per Annum	11%	11%		NA	External	\$6.45 LG Act 1995
103030	External Debt Collection Administration Fee	Administration Fee	\$25.00	\$26.00		NA	Comm	\$6.45 LG Act 1995
	Overdue Interest - ESL	Per Annum	11%	11%		NA	External	\$6.45 LG Act 1995
	Outstanding Debtor Interest	LGA S6.12	NA	NA		NA		\$6.45 LG Act 1995
	Rates Payments by Special Arrangements	Per Assessment	\$20.00	\$20.80		NA	External	\$6.45 LG Act 1995
Elected Member Meeting Fees								
102420	Council Meetings - Councillors	Per Meeting	\$185.00	\$195.00		NA		\$5.99 LG Act 1995
102420	Council Meetings - President	Per Meeting	\$250.00	\$260.00		NA		\$5.99 LG Act 1995
102420	Council Committee Meetings	Per Meeting	\$70.00	\$73.00		NA		\$5.99 LG Act 1995
102420	Allowance - President	Per Annum	\$3,000.00	\$3,120.00		NA		\$5.99 LG Act 1995
102420	Allowance - Deputy President	Per Annum	\$750.00	\$780.00		NA		\$5.99 LG Act 1995
Fire Prevention								
107230	Installing Fire Breaks	Per Application	at cost	at cost	Y	NA		Bushfires Act 1954
107430	Infringements	Per Infringement	Per Act	Per Act	N	NA		Bush Fires Infringement (Regulations) 1978
107230	Rural Street Number Signs with star picket	Per Sign	\$40.00	\$41.60	Y	NA		\$6.16 LG Act 1995
Animal Control								
108530	Replacement Tag Fee - Dog and Cat	Per Tag	\$2.00	2.10	Y	NA		\$6.16 LG Act 1995
108530	Dog Annual Registration - Sterilised Dog/Bitch	Per Year	\$20.00	\$20.00	Y	NA	External	R 17 Dog Regulations 2013
108530	Dog Annual Registration - Unsterilised Dog/Bitch	Per Year	\$50.00	\$50.00	Y	NA	External	R 17 Dog Regulations 2013
108530	Dog Three Year Registration - Sterilised Dog/Bitch	Per Three Years	\$42.50	\$42.50	Y	NA	External	R 17 Dog Regulations 2013
108530	Dog Three Year Registration - Unsterilised Dog/Bitch	Per Three Years	\$120.00	\$120.00	Y	NA	External	R 17 Dog Regulations 2013
108630	Dog Life Registration - Sterilised	Life	\$100.00	\$100.00	Y	NA	External	R 17 Dog Regulations 2013
108630	Dog Life Registration - Unsterilised	Life	-	\$250.00	Y		External	R 17 Dog Regulations 2013
108530	Dog Concession - Working Dogs	Per Year	25% of fee	25% of fee	Y	NA	External	R 17 Dog Regulations 2013
108530	Dog Concession - Pensioners	Per Year	50% of fee	50% of fee	Y	NA	External	R 17 Dog Regulations 2013
	Registration - Service Dog	Per Year		No charge				
108530	Dog Surrender Fee	Per Dog	\$75.00	\$78.00	Y	NA	External	R 17 Dog Regulations 2013
108430	Impound Fees	Per Day	\$75.00	\$78.00	Y	NA	External	R 17 Dog Regulations 2013
108430	Sustenance Fee	Per Day	\$20.00	\$21.00	N	NA	External	S31 Cat Act 2011
108430	First Aid Treatment of Dog or Cat		Cost Recovery	Cost Recovery	Y	NA	External	R 17 Dog Regulations 2013
108430	Microchipping Fee	Per Dog	-	\$45.00	Y			

SHIRE OF DOWERIN
DRAFT FEES AND CHARGES 2017/18

GL Code	Description	Notes	Fee/Charge 2016/17 \$	Fee/Charge 2017/18 \$	GST	Disc	Policy	Act or Regulation
New	Dog Yard Inspection- Restricted & Dangerous Dog Only	Per Inspection	-	\$50.00	Y		External	R 17 Dog Regulations 2013
108530	Application of Licence as Approved Kennel Establishment	Per Application	\$100.00	\$100.00	Y	NA	External	R 17 Dog Regulations 2013
108530	Approved Kennel Establishment Licence & Annual Renewal	Per Licence	\$50.00	\$200.00	Y	NA	External	R 17 Dog Regulations 2013
108530	Application to Keep More Than The Prescribed Number of Dogs	Per Application	\$50.00	\$100.00	Y	NA	External	R 17 Dog Regulations 2013
	Hire of Animal Trap	Bond	\$20.00	\$50.00	N	NA	External	S31 Cat Act 2011
108630	Cat Annual Registration - Sterilised Cat	Per Year	\$20.00	\$20.00	Y	NA	External	CI 1 Schedule 3 Cat Regulations 2011
108630	Cat Three Year Registration - Sterilised Cat	Per Year	\$42.50	\$42.50	Y	NA	External	CI 1 Schedule 3 Cat Regulations 2011
108630	Cat Life Registration	Life	\$100.00	\$100.00	Y	NA	External	CI 1 Schedule 3 Cat Regulations 2011
108630	Cat Concession - Pensioners	Per Year	50% of fee	50% of fee	Y	NA	External	CI 1 Schedule 3 Cat Regulations 2011
New	Application to Keep a Breeding Cat	Per Application	-	\$50.00	Y	NA		CI 1 Schedule 3 Cat Regulations 2011
New	Registration of Breeding Cat	Per Year	-	\$100.00	Y	NA		CI 1 Schedule 3 Cat Regulations 2011
New	Livestock - Wethers, ewes, lambs, goats 6pm-6am	Per Head	-	\$30.00	Y	NA		
New	Livestock - Wethers, ewes, lambs, goats 6am-6pm	Per Head	-	\$15.00	Y	NA		
New	All other Livestock - Between 6pm - 6am	Per Head	-	\$75.00	Y	NA		
New	All other Livestock - Between 6pm - 6am	Per Head	-	\$35.00	Y	NA		
New	Impound Fees - All Livestock per head	Per Day	-	\$10.00	Y	NA		
New	Sustenance Fee - All Livestock per head	Per Day	-	\$10.00	Y	NA		
Abandoned Vehicles								
160730	Towing Costs/Removable of abandoned vehicle	Cost	at cost	at cost	Y	NA		\$6.16 LG Act 1995
160730	Storage of Abandoned Vehicle per week or part thereof	Per Week	-	\$20.00	Y	NA		
Home and Community Care (Statutory)								
120030	Level 1-Transport - Eligible Clients	Per Km	per Act	\$60.00	Y	NA	External	Based on approved PATS charges (16c per km). Shire Funded Service
115630	Level 1 - Meals on Wheels	Per Meal	per Act	Cost Recovery	Y	NA	External	
121030	Level 1 - Gardening Fees	Per Hour	per Act	\$8.00	Y	NA	External	Health Department Fee Schedule
116230	Level 1 -Domestic Assistance	Per Hour	per Act	\$8.00	Y	NA	External	Health Department Fee Schedule
116430	Level 1 -Personal Care	Per Hour	per Act	\$8.00	Y	NA	External	Health Department Fee Schedule
116330	Level 1 -Community Nursing	Per Hour	per Act	\$8.00	Y	NA	External	Health Department Fee Schedule
121230	Level 1 -Day Care	Per Hour	per Act	\$8.00	Y	NA	External	Health Department Fee Schedule
New	Level 2 Client Services- Non Pensioner or Self-funding Retirees. Service Cost range from \$28-\$38 per hour	50% recoverable						
New	Level 2 - Gardening Fees	Per Hour		\$11.00	Y	NA		
New	Level 2 -Domestic Assistance	Per Hour		\$16.80	Y	NA		
New	Level 2 -Social Support	Per Hour		\$16.80	Y	NA		
New	Level 2 -Personal Care	Per Hour		\$18.00	Y	NA		
New	Level 2 -Community Nursing	Per Hour		50% of cost	Y	NA		Based on nurse hourly rate
121230	Gentle Gym - Member	Per Session	per Act	\$4.00	Y	NA	Comm	
115530	Gentle Gym - Non Member	Per Session	per Act	\$6.00	Y	NA	Comm	
Commercial Rents								
110330	Community Resource Centre	Per Week	\$33.00	\$34.00	Y	NA	Lease	
170530	Pop up Shop - 28 Stewart Street	Membership	\$0.00	\$50.00		NA	Lease	
	Dowerin Childcare Centre	Per Week	\$100.00	\$104.00	Y	100%	MOU	MOU Discount 100%
136530	Dowerin Events Management Offices	Per Annum	\$1,889.68	\$1,965.00	Y	NA	Lease	
Residential Rents (GST Input Tax)								
125330	13 Maisiey Street - JK Williams Lease	Per Week	\$130.00	\$135.00	Y	NA	Lease	Res. Tenancy Act 1987
124330	36 Stacy Street	Per Week	\$100.00	\$105.00	Y	NA	Staff	Res. Tenancy Act 1987
124330	43 Stacy Street	Per Week	\$100.00	\$105.00	Y	NA	Staff	Res. Tenancy Act 1987

SHIRE OF DOWERIN
DRAFT FEES AND CHARGES 2017/18

GL Code	Description	Notes	Fee/Charge 2016/17	Fee/Charge 2017/18	GST	Disc	Policy	Act or Regulation
			\$	\$				
124330	58 Stacy Street	Per Week	\$156.00	\$150.00	Y	NA	Lease	Res. Tenancy Act 1987
125330	12 Cottrell Street	Per Week	\$155.00	\$161.20	Y	NA	Lease	Res. Tenancy Act 1987
125630	CHP Unit - 1/18 Memorial Ave	Per Week	\$95.00	per contract	Y	NA	Contract - Pool	Res. Tenancy Act 1987
125630	CHP Unit - 2/18 Memorial Ave	Per Week	\$140.00	\$105.00	Y	NA	Staff	Res. Tenancy Act 1987
125630	CHP Unit - 3/18 Memorial Ave	Per Week	\$140.00	\$146.00	Y	NA	Lease	Res. Tenancy Act 1987
125630	CHP Unit - 4/18 Memorial Ave	Per Week	\$120.00	\$125.00	Y	NA	Lease	Res. Tenancy Act 1987
125430	18 O'Loughlen Street	Per Week	\$376.43	\$340.00	Y	NA	Lease	Res. Tenancy Act 1987
125430	26 O'Loughlen Street	Per Week	\$378.31	\$340.00	Y	NA	Lease	Res. Tenancy Act 1987
125730	Independent Living Unit - A/11 Hilda St	Per Week	\$105.00	\$110.00	Y	NA	Contract	Res. Tenancy Act 1987
125730	Independent Living Unit - B/11 Hilda St	Per Week	\$95.00	\$105.00	Y	NA	Vacant	Res. Tenancy Act 1987
125730	Independent Living Unit - C/11 Hilda St	Per Week	\$110.00	\$125.00	Y	NA	Vacant	Res. Tenancy Act 1987
125730	Independent Living Unit - D/11 Hilda St	Per Week	\$100.00	\$115.00	Y	NA	Contract	Res. Tenancy Act 1987
125230	13 Stacy Street Unit - 1	Per Week	\$160.00	\$166.00	Y	NA	DCC Mngr	Res. Tenancy Act 1987
125230	13 Stacy Street Unit - 2	Per Week	\$100.00	\$105.00	Y	NA	Staff	Res. Tenancy Act 1987
125230	13 Stacy Street Unit - 3	Per Week	\$150.00	\$161.00	Y	NA	Staff	Res. Tenancy Act 1987
124330	16 Anderson Street	Per Week	\$100.00	\$156.00	Y	NA	Staff	Res. Tenancy Act 1987
124330	18 Anderson Street	Per Week	\$100.00	\$105.00	Y	NA	Staff	Res. Tenancy Act 1987
124330	4 O'Loughlen St	Per Week		\$105.00	Y	NA	Staff	Res. Tenancy Act 1987
Refuse Collection								
126330	First Weekly Service and Recycling	Per Annum	\$312.00	\$325.00	N	NA		S.67 WARR Act 2007
126430	Additional Weekly Service	Per Annum	\$156.00	\$162.00	Y	NA		S.67 WARR Act 2007
126830	Recycling Income	Per Annum	at cost	at cost	Y	NA		S.67 WARR Act 2007
Sewerage								
128430	Rate	In the dollar	\$0.0636	\$0.0661	N	NA		S6.32/3/3/5 LG Act 1995
128530	1st Fixture	Per Annum	\$227.76	\$237.00	N	NA		S6.32/3/3/5 LG Act 1995
128530	Other Fixtures	Per Annum	\$104.00	\$108.00	N	NA		S6.32/3/3/5 LG Act 1995
128430	Minimum Charge - Residential	Per Annum	\$340.00	\$354.00	N	NA		S6.32/3/3/5 LG Act 1995
128430	Minimum Charge - Commercial	Per Annum	\$700.00	\$728.00	N	NA		S6.32/3/3/5 LG Act 1995
128430	Minimum Charge - Vacant Land	Per Annum	\$340.00	\$354.00	N	NA		S6.32/3/3/5 LG Act 1995
128430	Minimum Charge - Government	Per Annum	\$700.00	\$728.00	N	NA		S6.32/3/3/5 LG Act 1995
Septic Fees (Statutory)								
128730	Septic System Application	Per Application	\$118.00	\$118.00	N	NA	External	Health Act 1911
128730	Septic System Inspection	Per Inspection	\$118.00	\$118.00	N	NA	External	Health Act 1911
128730	Septic System Re-Inspection (if required)	Per Inspection	\$118.00	\$118.00	N	NA	External	LG Act 1995 Section 6.16
128730	WA Health Department Administration Fee	Per Application	\$51.00	\$51.00	N	NA	External	Health Act 1911
Offensive Trade (Fees) Regulations 1976								
	Any Offensive Trade Not Specified	Per Registration	Per Act	Per Act	N	NA		Health Act 1911
	Poultry Farming	Per Registration	Per Act	Per Act	N	NA		Health Act 1911
Public Trading Licence Fees								
	Stall-holders, Trading in Public Places, Hawkers - Application Fee	Per Application	\$50.00	\$52.00	Y	NA		LG Act Consolidated Local Law 12.11
	Stall-holders, Trading in Public Places, Hawkers - Licence Fee	Per Day	\$150.00	\$156.00	N	NA		LG Act Consolidated Local Law 12.11
	Food Vendors Permit	Per Application	\$93.00	\$97.00	N	NA		Food Act Section 140
	Registration of Accommodation	Per Registration	\$50.00	\$52.00	Y	NA		Health Act Section 344C
	Registration of Caravan Park	Per Registration	\$50.00	\$52.00	Y	NA		CP & CG Regs Sch 3 Div 1 Cl 1
	Noise Regulation 18 Application	Per Application	\$50.00	\$52.00	Y	NA		EP Noise Reg 1997 18 (6)
	Alfresco Dining - Application Fee	Per Application	\$50.00	\$52.00	N	NA		LG Act 1995 Section 6.16
	Alfresco Dining - Renewal and Transfer Fee	Per Renewal/Transfer	\$50.00	\$52.00	N	NA		LG Act 1995 Section 6.16

SHIRE OF DOWERIN
DRAFT FEES AND CHARGES 2017/18

GL Code	Description	Notes	Fee/Charge 2016/17	Fee/Charge 2017/18	GST	Disc	Policy	Act or Regulation
			\$	\$				
Cemetery								
132330	Single Internment	Per Internment	\$560.00	\$583.00	Y	NA		Cemeteries Act 1986
132330	Double Internment - Extra 600mm depth	Per Internment	\$104.00	\$108.00	Y	NA		Cemeteries Act 1986
132330	Grant of Right of Burial Fee	Per Application	\$67.00	\$70.00	Y	NA		Cemeteries Act 1986 Section 25
132330	Niche Wall - Single Niche	Per Application	\$135.00	\$141.00	Y	NA		Cemeteries Act 1986
132330	Nichel Wall - Double Niche	Per Application	\$235.00	\$245.00	Y	NA		Cemeteries Act 1986
132330	Niche Wall - Grant Right Burial Fee	Per Application	\$67.00	\$70.00	Y	NA		Cemeteries Act 1986
132330	Niche Wall - Plaques	Per Plaque	at cost	at cost	Y	NA		Cemeteries Act 1986
132330	Grave Site Reservation	Per Application	\$36.00	\$38.00	Y	NA		Cemeteries Act 1986
132330	Niche Wall Reservation	Per Application	\$31.00	\$32.00	Y	NA		Cemeteries Act 1986
132330	Erect Monument Fee	Per Application	\$42.00	\$44.00	Y	NA		Cemeteries Act 1986 Section 30
132330	Reopening of Grave	Per Application	\$545.00	\$567.00	Y	NA		Cemeteries Act 1986
Protection of Environment								
129830	Tree Planter Hire	Per Day	\$100.00	\$104.00	Y	NA		
Community Bus Hire								
132230	Ordinary Hire - plus fuel	Per Km	\$0.70	\$0.80	Y	NA		LG Act 1995 Section 6.16
132230	Seniors Hire - plus fuel	Per Km	\$0.53	\$0.60	Y	NA		LG Act 1995 Section 6.16
Building Hire								
133330	Town & Lesser Hall - Standard to Per Day Max	Per Hour	\$11.44	\$12.00	Y	NA		LG Act 1995 Section 6.16
133330	Town & Lesser Hall - Standard	Per Day	\$67.60	\$70.00	Y	NA		LG Act 1995 Section 6.16
133330	Town & Lesser Hall - Function	Per Event	\$187.20	\$195.00	Y	NA		LG Act 1995 Section 6.16
133330	Town & Lesser Hall - Function - Local Groups	Per Event	\$83.20	\$87.00	Y	NA		LG Act 1995 Section 6.16
133330	Town & Lesser Hall - Function - School Groups	Per Event	NC	NC	Y	NA		LG Act 1995 Section 6.16
161900	Town & Lesser Hall - Function Bond	Per Event	\$550.00	\$572.00	Y	NA		LG Act 1995 Section 6.16
103730	Council Chambers	Per Day	\$100.00	\$104.00	Y	NA		LG Act 1995 Section 6.16
Recreation Centre								
136330	Badminton	Per Hour	\$10.40	\$11.00	Y	NA		LG Act 1995 Section 6.16
136330	Squash	Per Hour	\$10.40	\$11.00	Y	NA		LG Act 1995 Section 6.16
136330	Indoor Courts	Per Hour	\$10.40	\$11.00	Y	NA		LG Act 1995 Section 6.16
132730	Minnivale Campsite Donations	NA	NA	NA	NA	NA		
132730	Caravan Site - RV Friendly (Field Days & Minnivale)	Per 48 Hours	NC	NC	NA	NA		LG Act 1995 Section 6.16
132730	Caravan Site - Caravan Clubs	Per Night	\$11.44	\$12.00	Y	NA		LG Act 1995 Section 6.16
132730	Caravan Site - Contractors	Per Night	\$16.64	\$17.50	Y	NA		LG Act 1995 Section 6.16
Annual Sporting Club Fees								
136330	Football Club	Per Annum	\$3,915.00	\$4,072.00	Y	NA		LG Act 1995 Section 6.16
136330	Cricket Club	Per Annum	\$1,097.00	\$1,141.00	Y	NA		LG Act 1995 Section 6.16
136330	Hockey Club	Per Annum	\$703.00	\$731.00	Y	NA		LG Act 1995 Section 6.16
136330	Basketball	Per Annum	\$1,097.00	\$1,141.00	Y	NA		LG Act 1995 Section 6.16
136330	Badminton	Per Annum	\$1,097.00	\$1,141.00	Y	NA		LG Act 1995 Section 6.16
136330	Netball	Per Annum	\$555.00	\$577.00	Y	NA		LG Act 1995 Section 6.16
Swimming Pool Charges								
134330	Adults	Per Visit	\$3.50	\$4.00	Y	NA		LG Act 1995 Section 6.16
134330	Children	Per Visit	\$3.50	\$4.00	Y	NA		LG Act 1995 Section 6.16
134330	Season Tickets - Family	Per Season	\$130.00	\$135.00	Y	NA		LG Act 1995 Section 6.16
134330	Season Tickets - Single	Per Season	\$75.00	\$78.00	Y	NA		LG Act 1995 Section 6.16
New	Half Season Ticket - Family (1 January each year)	Per Half Season		\$67.50	Y	NA		LG Act 1995 Section 6.16
New	Half Season Ticket - Single (1 January each year)	Per Half Season		\$39.00	Y	NA		LG Act 1995 Section 6.16
All Hours Gym Membership Fees								

SHIRE OF DOWERIN
DRAFT FEES AND CHARGES 2017/18

GL Code	Description	Notes	Fee/Charge 2016/17	Fee/Charge 2017/18	GST	Disc	Policy	Act or Regulation
			\$	\$				
137430	Adult - 1 Year	Per Annum	\$170.00	\$177.00	Y	NA		LG Act 1995 Section 6.16
137430	Student - 1 Year	Per Annum	\$85.00	\$89.00	Y	NA		LG Act 1995 Section 6.16
137430	Concession/Senior - 1 Year	Per Annum	\$85.00	\$89.00	Y	NA		LG Act 1995 Section 6.16
137430	Adult - 3 Months	Per 3 Months	\$80.00	\$83.00	Y	NA		LG Act 1995 Section 6.16
137430	Student - 3 Months	Per 3 Months	\$40.00	\$42.00	Y	NA		LG Act 1995 Section 6.16
137430	Concession/Senior - 3 Months	Per 3 Months	\$40.00	\$42.00	Y	NA		LG Act 1995 Section 6.16
137430	Replacement Card Fee	Per Card	\$30.00	\$31.00	Y	NA		LG Act 1995 Section 6.16
Souvenirs								
168330	Dowerin Wrapping Paper	Per Item	\$1.00	\$1.00	Y	NA		LG Act 1995 Section 6.16
168330	Pioneer Pathway Tea Towel	Per Item	\$10.00	\$10.50	Y	NA		LG Act 1995 Section 6.16
168330	Shire of Dowerin Polo Shirt - Black	Per Item	\$30.00	\$31.00	Y	NA		LG Act 1995 Section 6.16
168330	Rusty Jigsaw Puzzle	Per Item	\$10.00	\$10.50	Y	NA		LG Act 1995 Section 6.16
168330	Rusty Key Ring	Per Item	\$5.00	\$5.50	Y	NA		LG Act 1995 Section 6.16
168330	Dowerin Rose Coasters	Per Item	\$3.00	\$3.50	Y	NA		LG Act 1995 Section 6.16
168330	Rusty Hat Pin	Per Item	\$5.00	\$5.50	Y	NA		LG Act 1995 Section 6.16
History Books								
139330	Tin Dog Hard Cover	Per Item	\$22.00	\$23.00	Y	NA		LG Act 1995 Section 6.16
139330	Tin Dog Soft Cover	Per Item	\$11.00	\$12.00	Y	NA		LG Act 1995 Section 6.16
139330	History of Dowerin - Gwen Freind	Per Item	\$6.00	\$6.50	Y	NA		LG Act 1995 Section 6.16
Vehicle Number Plates								
164930	Special Issues Plates - DOT Fee \$200.00	Per Pair	\$45.00	\$47.00	Y	NA		
Building Permits (Statutory)								
169330	Building Permit Application Fee - Minimum	Per Application	\$96.00	\$96.00	N	NA		(s.16(1)) Building Act 2011
169330	Inspection of Pool Enclosures	Per Inspection	\$57.45	\$57.45	N	NA		Reg 53
169230	Swimming Pool Inspection Fee	Per Application	\$33.00	\$33.00	Y	NA		Building Regulations
169230	Planning Application Fee - Minimum	Per Application	\$150.00	\$150.00	N	NA		WAPC
163700	BCITF Levy	Per Construction	0.2%	0.2%	N	NA		
161700	BSL Fee - Minimum	Per Application	\$61.65	\$61.65	N	NA		
169330	Planning Charges	Per Development	at cost	at cost	Y	NA		
Private Works								
173330	House Sand Pad		\$3,700.00	\$3,848.00	Y	NA		LG Act 1995 Section 6.16
173330	Standard Crossover Installation	50% contribution by Council	\$1,250.00	\$1,300.00	Y	50%		LG Act 1995 Section 6.16
173330	Non Standard Crossover Installation	Cost minus Council contribution up to \$400	\$400.00	\$416.00	Y	NA		LG Act 1995 Section 6.16
	Standpipe Water Fee	Per kl	\$5.00	\$5.50	Y	NA		LG Act 1995 Section 6.16
Trust	Standpipe Bond	Per Use	\$50.00	\$52.00	Y	NA		LG Act 1995 Section 6.16
Plant Hire - Wet								
173330	Grader	Per Hour	\$194.00	\$202.00	Y	NA		LG Act 1995 Section 6.16
173330	Front End Loader	Per Hour	\$172.00	\$179.00	Y	NA		LG Act 1995 Section 6.16
173330	Skid Steer	Per Hour	\$145.00	\$151.00	Y	NA		LG Act 1995 Section 6.16
173330	Tip Truck - 3 tonne or 6 tonne	Per Hour	\$130.00	\$135.00	Y	NA		LG Act 1995 Section 6.16
173330	Tip Truck - 10 tonne	Per Hour	\$150.00	\$156.00	Y	NA		LG Act 1995 Section 6.16
173330	Multi-tyre Roller	Per Hour	\$150.00	\$156.00	Y	NA		LG Act 1995 Section 6.16
173330	Low Loader	Per Hour	\$150.00	\$156.00	Y	NA		LG Act 1995 Section 6.16
173330	Concrete Mixer	Per Half Day	\$93.00	\$97.00	Y	NA		LG Act 1995 Section 6.16
Materials & Supplies								
173330	Sand and Gravel (ex Depot)	Per Cubic Metre	\$22.00	\$23.00	Y	NA		LG Act 1995 Section 6.16
173330	Rock Dust (ex Depot)	Per Cubic Metre	\$38.00	\$40.00	Y	NA		LG Act 1995 Section 6.16

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

GL Code	Description	Notes	Fee/Charge 2016/17	Fee/Charge 2017/18	GST	Disc	Policy	Act or Regulation
			\$	\$				
173330	Sale of Mulch (pick up)	Per Cubic Metre	\$0.00	\$0.00	Y	NA		LG Act 1995 Section 6.16
Labour Hire								
173330	Works Supervisor	Per Hour	\$109.20	\$114.00	y	NA		LG Act 1995 Section 6.16
173330	Plant Operator	Per Hour	\$78.00	\$81.00	Y	NA		LG Act 1995 Section 6.16
Short Term Accommodation								
New	One Bedroom Unit	Per Night		\$130.00	Y			LG Act 1995 Section 6.16
New	One Bedroom Unit - Peak	Per Night		\$200.00	Y			LG Act 1995 Section 6.16
New	Studio Unit	Per Night		\$110.00	Y			LG Act 1995 Section 6.16
New	Studio Unit - Peak	Per Night		\$180.00	Y			LG Act 1995 Section 6.16
New	Caravan Site (+ \$5 per person after 2 people)	Per Night		\$30.00	Y			LG Act 1995 Section 6.16
New	Caravan Site - Peak (+ \$5 per person after 2 people)	Per Night		\$50.00	Y			LG Act 1995 Section 6.16
New	Caravan Site- Concession (+ \$5 per person after 2 people)	Per Night		\$25.00	Y			LG Act 1995 Section 6.16
New	Caravan Site - Concession - Peak (+ \$5 per person after 2 people)	Per Night		\$45.00	Y			LG Act 1995 Section 6.16
New	Powered Camping (+ \$5 per person after 2 people)	Per Night		\$15.00	Y			LG Act 1995 Section 6.16
New	Powered Camping - Peak (+ \$5 per person after 2 people)	Per Night		\$20.00	Y			LG Act 1995 Section 6.16
New	One Bedroom Unit	Per Week		\$850.00	Y			LG Act 1995 Section 6.16
New	One Bedroom Unit - Peak	Per Week		\$1,250.00	Y			LG Act 1995 Section 6.16
New	Studio Unit	Per Week		\$700.00	Y			LG Act 1995 Section 6.16
New	Studio Unit - Peak	Per Week		\$1,150.00	Y			LG Act 1995 Section 6.16
New	Caravan Site (+ \$5 per person after 2 people)	Per Week		\$180.00	Y			LG Act 1995 Section 6.16
New	Caravan Site - Peak (+ \$5 per person after 2 people)	Per Week		\$300.00	Y			LG Act 1995 Section 6.16
New	Caravan Site- Concession (+ \$5 per person after 2 people)	Per Week		\$150.00				LG Act 1995 Section 6.16
New	Caravan Site - Concession - Peak (+ \$5 per person after 2 people)	Per Week		\$270.00				LG Act 1995 Section 6.16
New	Powered Camping (+ \$5 per person after 2 people)	Per Week		\$90.00	Y			LG Act 1995 Section 6.16
New	Powered Camping - Peak (+ \$5 per person after 2 people)	Per Week		\$120.00	Y			LG Act 1995 Section 6.16
New	Use of Washing Machine	Per Load		\$4.00	Y			LG Act 1995 Section 6.16
New	Use of Dryer	Per Load		\$4.00	Y			LG Act 1995 Section 6.16

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

\$34,026.57

\$42,395.59

SHIRE OF DOWERIN

MONTHLY FINANCIAL REPORT (Containing the Statement of Financial Activity) For the Period Ended 30 April 2017

LOCAL GOVERNMENT ACT 1995

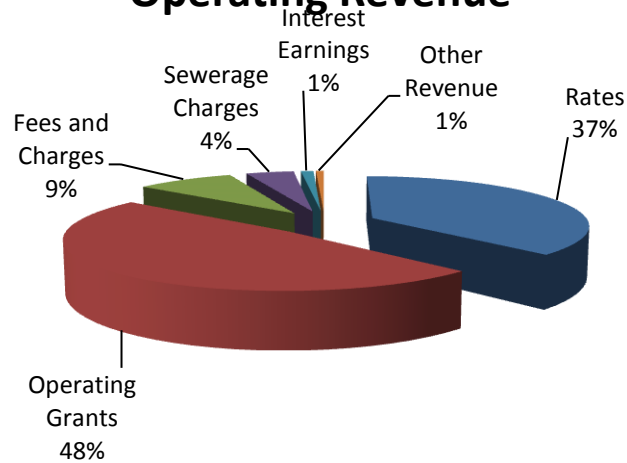
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

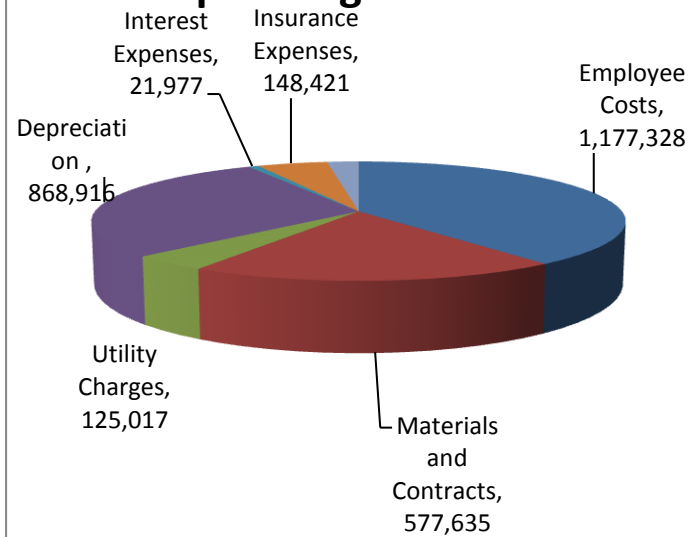
Monthly Summary Information	2
Statement of Financial Activity by Program	3
Statement of Financial Activity By Nature or Type	4
Statement of Capital Acquisitions and Capital Funding	5
Note 1 Significant Accounting Policies	6 - 9
Note 2 Explanation of Material Variances	10
Note 3 Net Current Funding Position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

SHIRE OF DOWERIN
Information Summary
For the Period Ended 30 April 2017

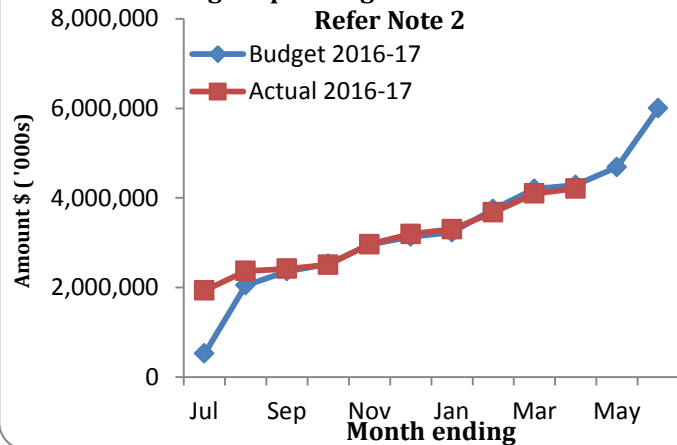
Operating Revenue



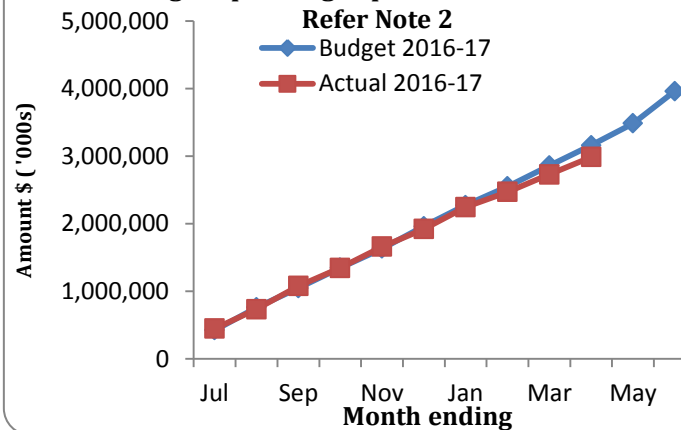
Operating Revenue



Budget Operating Revenues -v- Actual Refer Note 2



Budget Operating Expenses -v- YTD Actual Refer Note 2



SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 30 April 2017

	Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget	YTD Actual	(b)-(-a)	(b)-	Var.
			\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	164,258	(16,508)	(16,508)	(16,508)	0	0%	
Revenue from operating activities								
Governance		8,525	9,205	7,500	5,089	(2,411)	(32%)	
General Purpose Funding - Rates	8	1,211,651	1,211,651	1,211,651	1,211,846	195	0%	
General Purpose Funding - Other		1,358,900	1,415,935	1,034,340	1,050,663	16,323	2%	
Law, Order and Public Safety		24,150	25,080	24,600	19,743	(4,857)	(20%)	
Health		259,000	259,000	255,950	264,184	8,234	3%	
Education and Welfare		129,894	129,894	108,240	81,071	(27,169)	(25%)	☹️
Housing		128,256	136,368	113,630	126,364	12,734	11%	😊
Community Amenities		228,327	248,327	245,697	248,088	2,391	1%	
Recreation and Culture		80,700	80,700	76,330	79,277	2,947	4%	
Transport		146,100	146,100	140,160	138,447	(1,713)	(1%)	
Economic Services		12,176	13,444	11,998	12,565	567	5%	
Other Property and Services		10,501	10,501	8,740	8,293	(447)	(5%)	
		3,598,180	3,686,205	3,238,836	3,245,629			
Expenditure from operating activities								
Governance		(505,037)	(537,977)	(419,238)	(385,422)	33,816	8%	😊
General Purpose Funding		(134,898)	(145,498)	(112,570)	(100,350)	12,220	11%	😊
Law, Order and Public Safety		(81,231)	(82,731)	(65,753)	(54,373)	11,380	17%	😊
Health		(310,563)	(306,563)	(259,792)	(250,462)	9,330	4%	
Education and Welfare		(170,271)	(167,771)	(138,920)	(99,186)	39,734	29%	😊
Housing		(175,349)	(180,349)	(151,170)	(165,870)	(14,700)	(10%)	☹️
Community Amenities		(310,220)	(350,590)	(243,049)	(222,977)	20,072	8%	😊
Recreation and Culture		(721,034)	(751,614)	(623,087)	(614,803)	8,284	1%	
Transport		(1,283,028)	(1,198,028)	(998,340)	(967,716)	30,624	3%	
Economic Services		(211,508)	(230,439)	(185,362)	(184,748)	614	0%	
Other Property and Services		(10,967)	(10,401)	36,580	59,643	23,063	(63%)	
		(3,914,106)	(3,961,961)	(3,160,701)	(2,986,265)			
Operating activities excluded from budget								
Add back Depreciation		1,112,647	1,112,647	923,223	868,916	(54,307)	(6%)	☹️
Movement in Leave Reserve		0	0	0	750	750		
Amount attributable to operating activities		796,721	836,891	1,001,358	1,129,029			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	10	2,074,000	2,315,000	1,049,000	964,517	(84,483)	(8%)	☹️
Land and Buildings	12	(2,473,038)	(2,768,038)	(2,074,980)	(777,339)	1,297,641	(63%)	
Infrastructure Assets - Roads	12	(1,123,913)	(1,123,913)	(936,580)	(596,838)	339,742	(36%)	
Amount attributable to investing activities		(1,522,951)	(1,576,951)	(1,962,560)	(409,660)			
Financing Activities								
Proceeds from New Debentures		785,250	785,250	785,250	785,250	0	0%	
Self-Supporting Loan Principal		23,002	23,002	11,408	11,408	0	0%	
Transfer from Reserves	7	300,000	581,601	300,000	0	(300,000)	(100%)	☹️
Repayment of Debentures	9	(113,357)	(99,262)	(67,947)	(67,947)	0	0%	
Transfer to Reserves	7	(432,922)	(529,469)	(13,630)	(13,630)	0	0%	
Amount attributable to financing activities		561,973	761,122	1,015,081	715,081			
Closing Funding Surplus(Deficit)	3	0	4,554	37,372	1,417,944			



More Revenue OR Less Expenditure



Less Revenue OR More Expenditure

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

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

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

SHIRE OF DOWERIN
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 30 April 2017

	Note	Original Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
			\$	\$	\$	\$	%	
Opening Funding Surplus (Deficit)	3	164,258	(16,508)	(16,508)	(16,508)	0	0%	
Revenue from operating activities								
Rates	8	1,211,651	1,211,651	1,211,651	1,211,846	195	0%	
Operating Grants, Subsidies and Contributions	10	1,871,634	1,959,637	1,579,068	1,569,822	(9,246)	(1%)	
Fees and Charges		286,061	290,983	257,220	274,500	17,280	7%	😊
Sewerage Charges		132,227	132,227	132,227	132,831	604	0%	
Interest Earnings		61,500	56,600	29,430	34,958	5,528	19%	😊
Other Revenue		35,107	35,107	29,240	21,672	(7,568)	(26%)	😞
Profit on Disposal of Assets		0	0	0	0			
		3,598,180	3,686,205	3,238,836	3,245,629			
Expenditure from operating activities								
Employee Costs		(1,493,710)	(1,520,200)	(1,269,148)	(1,177,328)	91,820	7%	😊
Materials and Contracts		(881,179)	(906,393)	(620,207)	(577,635)	42,572	7%	😊
Utility Charges		(147,160)	(148,160)	(123,360)	(125,017)	(1,657)	(1%)	
Depreciation on Non-Current Assets		(1,112,647)	(1,112,647)	(923,223)	(868,916)	54,307	6%	😊
Interest Expenses		(44,659)	(32,050)	(24,028)	(21,977)	2,051	9%	
Insurance Expenses		(146,402)	(150,162)	(142,110)	(148,421)	(6,311)	(4%)	
Other Expenditure		(88,350)	(92,350)	(58,625)	(66,972)	(8,347)	(14%)	😞
Loss on Disposal of Assets		0	0	0	0	0		
		(3,914,106)	(3,961,961)	(3,160,701)	(2,986,265)			
Operating activities excluded from budget								
Add back Depreciation		1,112,647	1,112,647	923,223	868,916	(54,307)	(6%)	😞
Movement in Leave Reserve		0	0	0	750	750		
Amount attributable to operating activities		796,721	836,891	1,001,358	1,129,029			
Investing activities								
Grants, Subsidies and Contributions	10	2,074,000	2,315,000	1,049,000	964,517	(84,483)	(8%)	😞
Land and Buildings	12	(2,473,038)	(2,768,038)	(2,074,980)	(777,339)	1,297,641	63%	😊
Infrastructure Assets - Roads	12	(1,123,913)	(1,123,913)	(936,580)	(596,838)	339,742	36%	😊
Amount attributable to investing activities		(1,522,951)	(1,576,951)	(1,962,560)	(409,660)			
Financing Activities								
Proceeds from New Debentures		785,250	785,250	785,250	785,250	0	0%	
Self-Supporting Loan Principal		23,002	23,002	11,408	11,408	0	0%	
Transfer from Reserves	7	300,000	581,601	300,000	0	(300,000)	(100%)	😞
Repayment of Debentures	9	(113,357)	(99,262)	(67,947)	(67,947)	0	0%	
Transfer to Reserves	7	(432,922)	(529,469)	(13,630)	(13,630)	0	0%	
Amount attributable to financing activities		561,973	761,122	1,015,081	715,081			
Closing Funding Surplus (Deficit)	3	0	4,554	37,372	1,417,944	1,380,573	3694%	😊

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

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



More Revenue OR Less Expenditure



Less Revenue OR More Expenditure

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

SHIRE OF DOWERIN
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 30 April 2017

Capital Acquisitions

	Note	Amended Annual Budget	% Source of Funding	YTD Actual Total
		\$		\$
Land and Buildings	12	2,768,038		777,339
Infrastructure Assets - Roads	12	1,123,913		596,838
Capital Expenditure Totals		3,891,951		1,374,177
Capital acquisitions funded by:				
Capital Grants and Contributions	10	2,315,000	59%	964,517
Borrowings	9	785,250	20%	785,250
Other (Disposals & C/Fwd)		0	0%	0
Council contribution - Cash Backed Reserves	7	305,717	8%	0
Council contribution - operations		485,984	12%	(375,591)
Capital Funding Total		3,891,951		1,374,177

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

(g) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

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

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 1: Significant Accounting Policies

(j) Depreciation of Non-Current Assets

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

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

Asset	Years
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years

(k) Trade and Other Payables

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

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

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

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

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

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

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 1: Significant Accounting Policies

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

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

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 1: Significant Accounting Policies

(r) Program Classifications (Function/Activity)

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

GOVERNANCE

GENERAL PURPOSE FUNDING

LAW, ORDER, PUBLIC SAFETY

HEALTH

EDUCATION AND WELFARE

HOUSING

COMMUNITY AMENITIES

RECREATION AND CULTURE

TRANSPORT

ECONOMIC SERVICES

OTHER PROPERTY AND SERVICES

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially. The material variance adopted by Council for the 2016/17 year is \$5,000 or 5% whichever is the greater.

😊 **More Revenue OR Less Expenditure**

☹ **Less Revenue OR More Expenditure**

Reporting Program	Var. \$	Var. %	Var .	Timing/ Permanent	Explanation of Variance
Operating Income	\$	%			
Governance	(2,411)	(32%)			Within Variance Threshold
General Purpose Funding - Rates	195	0%			Within Variance Threshold
General Purpose Funding - Other	16,323	2%			Within Variance Threshold
Law, Order and Public Safety	(4,857)	(20%)			Within Variance Threshold
Health	8,234	3%			Within Variance Threshold
Education and Welfare	(27,169)	(25%)	☹	Permanent	Dowerin Community Childcare wages reimbursements are \$23k lower than YTD budget. Lower income in this area is offset by less expenditure.
Housing	12,734	11%	😊	Permanent	Overall Other Housing rent income higher by \$11 than YTD Budget due to increase of non-staff occupancy.
Community Amenities	2,391	1%			Within Variance Threshold
Recreation and Culture	2,947	4%			Within Variance Threshold
Transport	(1,713)	(1%)			Within Variance Threshold
Economic Services	567	5%			Within Variance Threshold
Other Property and Services	(447)	(5%)			Within Variance Threshold
Operating Expense	\$	%			
Governance	33,816	8%	😊	Timing	Admin Overheads are lower than YTD budget. This is likely to be a timing issue and will be addressed at year end.
General Purpose Funding	12,220	11%	😊	Timing	Admin allocation are \$14K lower than YTD Budget. This is likely to be a timing issue and will be addressed at year end.
Law, Order and Public Safety	11,380	17%	😊	Timing	Depreciation is \$12K lower than YTD budget. Staff will review depreciation rates with the development of Asset Management plans and end of year processes, including reassessment of revaluation data.
Health	9,330	4%			Within Variance Threshold
Education and Welfare	39,734	29%	😊	Timing	Dowerin Community Childcare wages are approx. \$31K lower than YTD budget. Lower expenditure in this area is due to less actual hours worked, the budget is offset by lower income. CRC maintenance is lower than YTD budget, however, maintenance works is currently in process.
Housing	(14,700)	(10%)	☹	Timing	Depreciation is \$15K higher than YTD Budget. Staff will review depreciation rates applied to assets, in accordance with the recent revaluations and Asset management plans.
Community Amenities	20,072	8%	😊	Timing	Refuse and Sewerage costs, and toilet maintenance are lower than YTD budget.
Recreation and Culture	8,284	1%			Within Variance Threshold
Transport	30,624	3%			Within Variance Threshold
Economic Services	614	0%			Within Variance Threshold
Other Property and Services	23,063	(63%)			Overheads are being recovered higher than expenditure. Staff will review these rates before End of Year processes are complete.
Operating activities excluded from budget					
Depreciation	54,307	(0)	😊	Timing	Depreciation is lower than YTD budget. Staff will review depreciation rates with the development of Asset Management plans and end of year processes, including reassessment of revaluation data.
Movement in Leave Reserve	750				Within Variance Threshold
Capital Revenues					
Grants, Subsidies and Contributions	(84,483)	(0)	☹	Timing	Road Grants are lower than YTD Budget, these will be received before 30 June 2017.
Capital Expenses					
Land and Buildings	1,297,641	(63%)			Within Variance Threshold
Infrastructure - Roads	339,742	(36%)			Within Variance Threshold
Financing					
Proceeds from New Debentures	0	0			Within Variance Threshold
Self-Supporting Loan Principal	0	0			Within Variance Threshold
Transfer from Reserves	(300,000)	(100%)	☹	Timing	Transfers to Reserves have not yet been processed from the Municipal fund.
Opening Funding Surplus(Deficit)	0	0%			

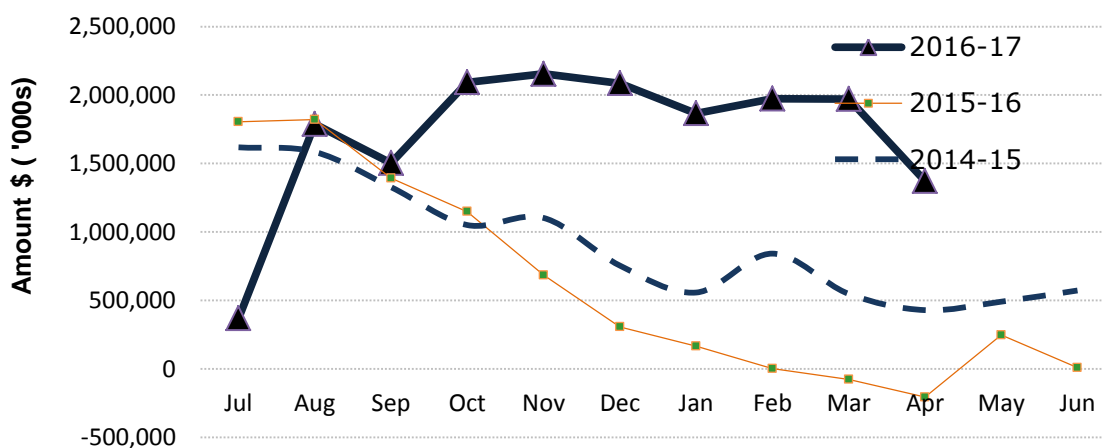
SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Actual Closing	Current
	Note	30 June 2016	30 Apr 2017
		\$	\$
Current Assets			
Cash Unrestricted	4	168,165	1,459,657
Cash Restricted	4	1,852,913	1,866,543
Receivables - Rates		36,631	74,659
Receivables - Other		150,562	78,359
Interest / ATO Receivable/Trust		21,749	25,288
Inventories		5,503	32,647
		2,235,523	3,537,154
Less: Current Liabilities			
Payables		(308,190)	(173,898)
Current Borrowings		(85,005)	(17,059)
Provisions		(169,706)	(169,706)
		(562,901)	(360,662)
Net Current Assets		1,672,622	3,176,492
Less: Cash Reserves	7	(1,852,913)	(1,866,543)
Plus: Current Borrowings included in Budget		62,003	5,465
Plus : Liabilities funded by Cash Backed Reserves		101,780	102,530
Net Current Funding Position		(16,508)	1,417,944

Note 3 - Liquidity Over the Year



Current Ratio equals \$1:4.63
This means that for every \$1.00 of liability Council has \$4.63
of Cash available to cover current debt
The reason for this is the receipt of Grant Funding yet to be spent

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	96,852			96,852	NAB	Variable	At Call
Cash Maximiser	1,293,145			1,293,145	NAB	2.05%	At Call
Trust Bank Account			45,983	45,983	NAB	1.00%	At Call
Cash On Hand	600			600	N/A	Nil	On Hand
(b) Term Deposits							
Reserves Term Deposit 1		967,499		967,499	NAB	2.65%	30-Jun-17
Reserve Bank Account - Bendigo		899,044		899,044	Bendigo	2.70%	13-Dec-17
Municipal Term Deposit	69,389			69,389	NAB	2.65%	25-Jun-17
	1,459,986	1,866,543	45,983	3,372,512			

Comments/Notes - Investments

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

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 5: Budget Amendments

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

GL Account Code	Description	Council Resolution	Classification	Original Budget	Amended Budget	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
						\$	\$	\$
	Budget Adoption		Opening Surplus(Deficit)					0
	Audited Result	OCM Res 2769	Opening Surplus(Deficit)	164,258	(16,508)		(180,766)	(180,765)
0181	GRANTS - GENERAL PURPOSE	OCM Res 2769	Operating Revenue	830,000	837,038	7,038		(170,727)
0191	INTEREST - Municipal	OCM Res 2769	Operating Revenue	1,000	7,000	6,000		(164,727)
0201	INTEREST - RESERVES	OCM Res 2769	Operating Revenue	52,500	38,600		(13,900)	(178,627)
0213	MEMBERS - REIMBURSEMENTS	OCM Res 2769	Operating Revenue	0	680	680		(177,947)
0311	GRANTS - FEDERAL ROADS	OCM Res 2769	Operating Revenue	460,000	516,397	56,397		(121,550)
0403	RATES - ENQUIRY FEES	OCM Res 2769	Operating Revenue	2,500	1,000		(1,500)	(123,050)
0733	FIRE - GOVERNMENT GRANT	OCM Res 2769	Operating Revenue	18,000	259,000	241,000		117,950
0853	DOG - REGISTRATION	OCM Res 2769	Operating Revenue	1,800	2,680	880		118,830
0863	CAT - REGISTRATION	OCM Res 2769	Operating Revenue	150	200	50		118,880
2533	OTHER HSE - RENTS	OCM Res 2769	Operating Revenue	22,880	30,992	8,112		126,992
3753	CACTUS CONTROL PROJECT	OCM Res 2769	Operating Revenue	0	20,000	20,000		146,992
6843	FIELD DAYS - RECOUP	OCM Res 2769	Operating Revenue	3,000	4,788	1,788		148,780
6863	COMMUNITY EVENTS - GRANTS, REIMBURSEMENTS ETC	OCM Res 2769	Operating Revenue	0	2,100	2,100		150,880
7053	POP UP SHOP - 28 Stewart Street	OCM Res 2769	Operating Revenue	3,120	500		(2,620)	148,260
0022	RATES - OFFICE EXPENSES	OCM Res 2769	Operating Expenses	500	600		(100)	148,160
0072	RATES - LEGAL FEES	OCM Res 2769	Operating Expenses	4,000	12,000		(8,000)	140,160
0222	MEMBERS - ELECTIONS	OCM Res 2769	Operating Expenses	0	10,000		(10,000)	130,160
0262	MEMBERS - RECEPTIONS	OCM Res 2769	Operating Expenses	10,000	7,000	3,000		133,160
0282	MEMBERS - COUNCIL CHAMBER	OCM Res 2769	Operating Expenses	10,700	1,700	9,000		142,160
0292	MEMBERS - INSURANCE	OCM Res 2769	Operating Expenses	5,900	12,200		(6,300)	135,860
0402	GOVERN - WORKCOVER ETC	OCM Res 2769	Operating Expenses	3,200	4,260		(1,060)	134,800
0412	GOVERN - STAFF TRAINING	OCM Res 2769	Operating Expenses	20,000	26,000		(6,000)	128,800
0442	WORKS - OCC HEALTH SAFETY	OCM Res 2769	Operating Expenses	6,390	11,010		(4,620)	124,180
0462	GOVERN - PRINT/STATIONERY	OCM Res 2769	Operating Expenses	7,500	15,200		(7,700)	116,480
0472	GOVERN - COMMUNICATIONS	OCM Res 2769	Operating Expenses	1,920	2,300		(380)	116,100
0482	GOVERN - ADVERTISING	OCM Res 2769	Operating Expenses	550	2,500		(1,950)	114,150
0502	FINANCE - BANK CHARGES	OCM Res 2769	Operating Expenses	6,000	8,500		(2,500)	111,650
0522	GOVERN - POSTAGE/FREIGHT	OCM Res 2769	Operating Expenses	1,100	1,800		(700)	110,950
0562	GOVERN - VEHICLE COSTS	OCM Res 2769	Operating Expenses	4,800	3,500	1,300		112,250
0592	GOVERN - AUDIT FEES	OCM Res 2769	Operating Expenses	16,700	30,900		(14,200)	98,050
0702	GOVERN - INSUR OTHER	OCM Res 2769	Operating Expenses	3,850	1,800	2,050		100,100
0852	ANIMAL - CONTROL EXPENSES	OCM Res 2769	Operating Expenses	1,000	2,500		(1,500)	98,600
1572	HACC - TRAINING & CONFERENCES	OCM Res 2769	Operating Expenses	4,000	1,000	3,000		101,600
1692	HACC - CLIENT CONSUMABLES	OCM Res 2769	Operating Expenses	1,500	500	1,000		102,600
2552	OTHER HSE - OPERATING	OCM Res 2769	Operating Expenses	30,250	35,250		(5,000)	97,600
2602	REFUSE - STREET BINS	OCM Res 2769	Operating Expenses	12,380	18,000		(5,620)	91,980
3132	MINNIVALE - CAMPING AREA TOILETS	OCM Res 2769	Operating Expenses	4,160	7,160		(3,000)	88,980
3252	LANDCARE - TOWN CATCHMENT	OCM Res 2769	Operating Expenses	250	8,000		(7,750)	81,230
3312	TOWN HALL - MAINTENANCE	OCM Res 2769	Operating Expenses	28,180	25,180	3,000		84,230
3432	SWIM POOL - MAINTENANCE	OCM Res 2769	Operating Expenses	13,120	44,200		(31,080)	53,150
3472	SWIM POOL - CHEMICALS	OCM Res 2769	Operating Expenses	6,500	4,000	2,500		55,650
3492	SWIM POOL - SUNDRIES	OCM Res 2769	Operating Expenses	0	1,500		(1,500)	54,150
3754	CACTUS CONTROL PROJECT	OCM Res 2769	Operating Expenses	0	20,000		(20,000)	34,150
3782	LANDCARE PROGRAMS	OCM Res 2769	Operating Expenses	0	7,000		(7,000)	27,150
3992	COMMUNITY BREAKFASTS	OCM Res 2769	Operating Expenses	1,500	2,000		(500)	26,650
4612	ROADS - RURAL MAINTENANCE	OCM Res 2769	Operating Expenses	466,504	386,504	80,000		106,650
6022	ROADS - WORKS DEPOT	OCM Res 2769	Operating Expenses	36,850	31,850	5,000		111,650
6802	AREA PROMOTION	OCM Res 2769	Operating Expenses	10,000	15,000		(5,000)	106,650
6803	Main Street Projects	OCM Res 2769	Operating Expenses	0	10,000		(10,000)	96,650
6842	FIELD DAYS - WORKS	OCM Res 2769	Operating Expenses	27,210	43,750		(16,540)	80,110
6920	LOAN 99 INTEREST REPAYMENT	OCM Res 2769	Operating Expenses	25,448	12,839	12,609		92,719
7632	WORKS - WORKCOVER	OCM Res 2769	Operating Expenses	23,000	20,600	2,400		95,119
7682	WORKS - TRAINING	OCM Res 2769	Operating Expenses	14,000	11,000	3,000		98,119
7692	WORKS - SICK PAY	OCM Res 2769	Operating Expenses	11,000	22,000		(11,000)	87,119
7742	LESS OVERHEADS ALLOCATED	OCM Res 2769	Operating Expenses	(499,814)	(510,600)	10,786		97,905
7772	ADMIN - WORKCOVER	OCM Res 2769	Operating Expenses	7,400	6,890	510		98,415
7802	PLANT - FUEL	OCM Res 2769	Operating Expenses	170,000	130,000	40,000		138,415
7812	PLANT - TYRES & BATTERIES	OCM Res 2769	Operating Expenses	25,000	20,000	5,000		143,415
7822	PLANT - PARTS & REPAIRS	OCM Res 2769	Operating Expenses	78,000	73,000	5,000		148,415
7832	PLANT - REPAIR WAGES	OCM Res 2769	Operating Expenses	7,000	11,500		(4,500)	143,915
7852	PLANT - SUNDRY ITEMS	OCM Res 2769	Operating Expenses	1,000	4,600		(3,600)	140,315
7882	PLANT - ALLOC TO WORKS	OCM Res 2769	Operating Expenses	(298,300)	(256,400)		(41,900)	98,415
8012	YOUTH - INITIATIVES	OCM Res 2769	Operating Expenses	3,500	1,000	2,500		100,915
9912	ADMIN - INSURANCE	OCM Res 2769	Operating Expenses	1,650	2,160		(510)	100,405
0364	Shire Office Renewal	OCM Res 2769	Capital Expenses	0	29,000		(29,000)	71,405
0884	Fire - Buildings Capital Expenditure	OCM Res 2769	Capital Expenses	0	266,000		(266,000)	(194,595)
Reserves	Transfer from Leave Reserve 15-16	OCM Res 2769	Capital Revenue	0	99,384	99,384		(95,211)
Reserves	Transfer from Plant Reserve 15-16	OCM Res 2769	Capital Revenue	0	141,000	141,000		45,789
Reserves	Transfer from Economic Development Reserve 15-16	OCM Res 2769	Capital Revenue	300,000	305,717	5,717		51,506
Reserves	Transfer from All hours Gym Reserve 15-16	OCM Res 2769	Capital Revenue	0	3,500	3,500		55,006
Reserves	Transfer from Swimming Pool Reserve (Grant funding)	OCM Res 2769	Capital Revenue	0	32,000	32,000		87,006
Reserves	Transfer Interest to Reserve	OCM Res 2769	Capital Revenue	52,500	38,600	13,900		100,906
Reserves	Transfer to Plant Reserve	OCM Res 2769	Capital Expenses	132,621	190,000		(57,379)	43,527
Reserves	Transfer to Building Reserve	OCM Res 2769	Capital Expenses	71,932	125,000		(53,068)	(9,541)
Loans	Repayment of Debentures	OCM Res 2769	Operating Expenses	113,357	99,262	14,095		4,554

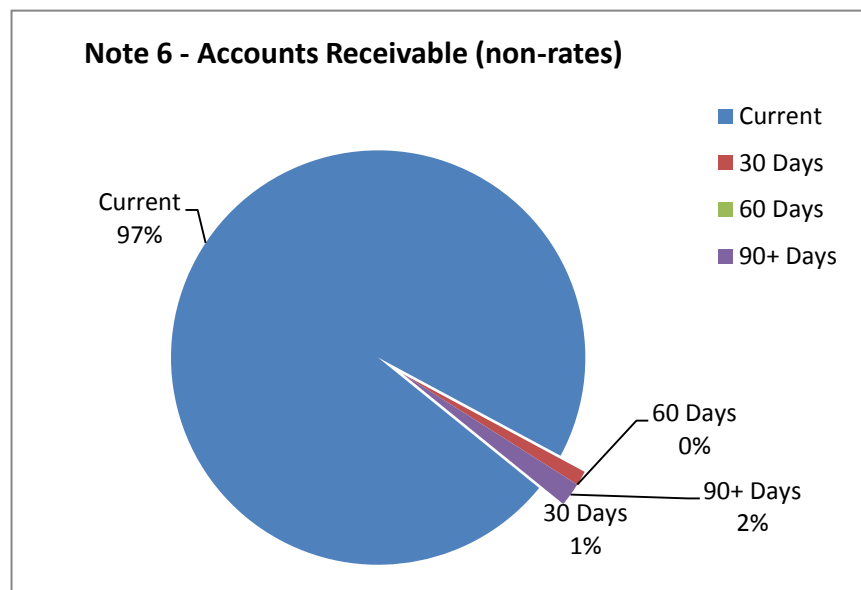
Amended Budget Cash Position as per Council Resolution

848,296 (843,743) 4,554

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 6: Receivables

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
Receivables - General	31,852	373	0	604	32,829
Balance per Trial Balance					
Sundry Debtors					32,829
Total Receivables General Outstanding					32,829



Comments/Notes - Receivables General

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	101,780	2,120	750	50,000	0	(99,384)	0	54,517	102,530
Plant Reserve	92,264	1,922	681	190,000	0	(141,000)	0	143,187	92,946
Sewerage Asset Preservation Reserve	951,502	19,822	7,224	77,869	0		0	1,049,192	958,726
Land & Building Reserve	20,494	427	150	125,000	0		0	145,921	20,644
Swimming Pool Reserve	32,000	667	245	32,000	0	(32,000)	0	32,667	32,245
Recreation Facilities Reserve	178,345	3,715	1,349	0	0		0	182,060	179,694
Community Housing Project Reserve	45,649	951	273	0	0		0	46,600	45,922
Community Bus Reserve	40,250	838	273	0	0		0	41,089	40,523
Economic Development Reserve	315,534	6,573	2,126	0	0	(305,717)	0	16,390	317,660
All Hours Gym Reserve	5,132	107	41	0	0	(3,500)	0	1,739	5,173
Bowling Green Replacement Reserve	50,681	1,056	382	10,000	0		0	61,737	51,063
Tennis Court Replacement Reserve	19,282	402	136	6,000	0		0	25,684	19,418
	1,852,913	38,600	13,630	490,869	0	(581,601)	0	1,800,781	1,866,543

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

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 8: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
GRV - Residential	10.2662	131	1,116,024	114,573	0	0	114,610	114,573	0	0	114,573
GRV - Commercial/Indust	10.2662	18	316,540	32,497	0	0	32,497	32,497	0	0	32,497
GRV - Town Rural	10.2662	10	87,048	8,937	0	0	8,937	8,937	0	0	8,937
GRV - Other Towns	10.2662	1	2,130	219	0	0	219	219	0	0	219
UV - Rural Farmland	0.8920	239	104,841,500	935,186	0	0	935,186	935,186	0	0	935,186
Sub-Totals		399	106,363,242	1,091,411	0	0	1,091,448	1,091,412	0	0	1,091,412
Minimum Payment	Minimum										
	\$						0				
GRV -Residential	686.00	51	236,988	34,986	0	0	34,986	34,986	0	0	34,986
GRV - Commercial/Industrial	686.00	15	55,169	10,290	0	0	10,290	10,290	0	0	10,290
GRV - Town Rural	686.00	17	65,500	11,662	0	0	11,662	11,662	0	0	11,662
GRV - Other Towns	200.00	18	5,529	3,600	0	0	3,600	3,600	0	0	3,600
UV - Rural Farmland	686.00	50	2,569,800	34,300	0	0	34,300	34,300	0	0	34,300
UV - Commercial/Industrial	686.00	4	400	2,744	0	0	2,744	2,744	0	0	2,744
UV - Town Rural	686.00	3	65,500	2,058	0	0	2,058	2,058	0	0	2,058
UV - Mining Tenement	200.00	3	5,867	600	0	0	600	600	0	0	600
Sub-Totals		161	3,004,753	100,240	0	0	100,240	100,240	0	0	100,240
		560	109,367,995	1,191,651	0	0	1,191,688	1,191,652	0	0	1,191,652
Concession							0				0
Amount from General Rates							1,191,688	1,191,652			1,191,652
Ex-Gratia Rates							20158	20,000			20,000
Specified Area Rates							0	0			0
Totals							1,211,846	1,211,652			1,211,652

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 9 : Information on Borrowings
(a) Debenture Repayments

Particulars	01 Jul 2016	Actual New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
Recreation and Culture								
Loan 97 - Community Club	412,632		30,688	62,003	381,944	350,629	7,467	16,605
Economic Services								
Loan 99 - Short Term Accommodation Project		785,250	14,257	14,257	770,993	770,993	12,328	25,448
Self Supporting Loans								
Loan 98 - Dowerin Events	83,858		23,002	23,002	60,856	60,856	2,182	2,606
	496,490	785,250	67,947	99,262	1,213,793	1,182,478	21,977	44,659

(b) New Debentures

Particulars	Amount		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Balance	
	Borrowed Budget	Used Budget						Amount	Unspent
Short Term Accommodation Project	785,250		WATC	Debenture	20	290,748	3.27%	785,250	0

(c) Unspent Debentures

The Shire has no unspent debentures.

(d) Overdraft

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

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 10: Grants and Contributions

	Grant Provider	Type	Original		Amended Budget		YTD Budget	Original Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual	
			Opening Balance (a)	Annual Budget (d)	Operating	Capital					Revenue (b)	(Expended) (c)
					\$	\$	\$				\$	\$
General Purpose Funding												
Grants Commission - General Purpose	WALGGC	Operating	0	830,000	837,038	0	600,000	837,038		837,038	627,779	n/a
Grants Commission - Roads	WALGGC	Operating	0	460,000	516,397	0	400,000	516,397		516,397	387,298	n/a
Law, Order and Public Safety												
DFES - ESL Collection Fee	Dept. of Fire & Emergency Serv.	Operating	0	4,200	4,200	0	4,200	4,200		4,200	0	n/a
DFES Grant - Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Operating	0	18,000	18,000	0	18,000	18,000		18,000	16,688	n/a
DFES Grant - Bush Fire Brigade	Dept. of Fire & Emergency Serv.	Non-operating		0	0	241,000	0	241,000				
Health						0						
HACC - Recurrent Grant	Department of Health	Operating	0	240,000	240,000	0	240,000	240,000		240,000	250,824	0
Community Amenities												
Aged Friendly Communities Grant	Royalties for Regions	Operating - Tied	25,885	0	0	0	0	0		0	0	(6,873)
Recreation and Culture												
DSR Grant - Swimming Pool	Department of Sport and Recreation	Operating	0	32,000	32,000	0	32,000	32,000		32,000	32,000	0
Grant - KidSport	Department of Sport and Recreation	Operating	0	4,000	4,000	0	4,000	4,000		4,000	0	0
Grant - Youth Week	DLGC	Operating	0	1,000	1,000	0	1,000	1,000		1,000	0	0
Grant - Volunteers	DLGC	Operating	0	2,000	2,000	0	2,000	2,000		2,000	1,000	0
Transport												
Roads Maintenance Direct Grants	Main Roads WA	Operating	0	123,000	123,000	0	123,000	123,000		123,000	123,066	n/a
Street Lights Subsidy	Western Power	Operating	0	2,500	2,500	0	0	2,500		2,500	0	n/a
Roads To Recovery Grant - Cap	Roads to Recovery	Non-operating	0	574,000	0	574,000	274,000	574,000		574,000	235,099	(527,092)
RRG Grants - Capital Projects	Regional Road Group	Non-operating	0	300,000	0	300,000	175,000	300,000		300,000	127,600	(43,801)
Economic Services												
Regional Development	National Stronger Regions Fund	Non-operating	0	800,000	0	800,000	200,000	800,000		800,000	200,000	0
Short Term Accommodation	Dowerin Events Management	Non-operating	0	400,000	0	400,000	400,000	400,000		400,000	401,818	(601,807)
Wheatbelt Heritage Rail	Country Local Government Fund	Operating - Tied	188,338	188,338	188,338	0	0	188,338		188,338	0	(162,457)
TOTALS			214,223	3,979,038	1,968,473	2,315,000	2,473,200	4,283,473	0	4,042,473	2,403,171	(1,342,029)
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	1,716,700	1,780,135	0	1,424,200	1,780,135	0	1,780,135	1,438,654	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		214,223	188,338	188,338	0	0	188,338	0	188,338	0	(169,330)
Non-operating	Non-operating Grants, Subsidies and Contributions		0	2,074,000	0	2,315,000	1,049,000	2,315,000	0	2,074,000	964,517	(1,172,700)
TOTALS			214,223	3,979,038	1,968,473	2,315,000	2,473,200	4,283,473	0	4,042,473	2,403,171	(1,342,029)

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017














Note 11: Trust Fund

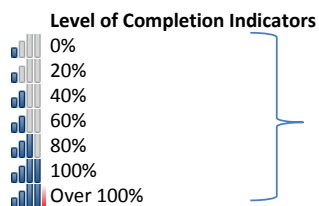
Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2016	Amount Received	Amount Paid	Closing Balance 30 Apr 2017
	\$	\$	\$	\$
Housing Bonds	3,866	0	(438)	3,428
Key Deposits	610	0	(520)	90
Tidy Towns	2,818	401	0	3,219
HACC Vehicle	2,025	0	(1,334)	691
Building Deposits	10,000	0	0	10,000
AROC Funds	95,657	1,800	(97,457)	0
HACC Fundraising	2,509	9	0	2,519
Recreation Steering Committee	23,359	28,315	(28,315)	23,359
Centenary Park	2,111	0	0	2,111
Nomination Deposits	320	240	(240)	320
Yellow Ribbon	247	0	0	247
	143,522	30,765	(128,304)	45,983

SHIRE OF DOWERIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 April 2017

Note 12: Capital Acquisitions

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 Level of completion indicator (based on expenditure), please see table at the end of this note for further detail.								
Buildings								
Housing								
 BUILDING - 19 COTTRELL ST	2584			11,215	11,000	11,000	215	
 Shire Office Renewal	0364			0	29,000	0	0	
Housing Total		0	0	11,215	40,000	11,000	215	
Law, Order And Public Safety								
 Fire - Buildings Capital Expenditure	0884			1,860	266,000	0	1,860	
Law, Order And Public Safety Total		0	0	1,860	266,000	0	1,860	
Economic Services								
 WHEATBELT HERITAGE RAIL PROJECT	7144			162,457	188,338	156,950	5,507	
 SHORT TERM ACCOMMODATION	7145			601,807	2,273,700	1,907,030	(1,305,223)	
Economic Services Total		0	0	764,264	2,462,038	2,063,980	(1,299,716)	
 Buildings Total		0	0	777,339	2,768,038	2,074,980	(1,297,641)	
Roads								
Transport								
 ROADS - ROADS TO RECOVERY	4184			527,092	600,449	500,370	26,722	
 ROADS - UNCLASSIFIED	4604			21,680	82,880	69,060	(47,380)	
 ROADS - STATE 20/20	4884			43,801	440,584	367,150	(323,349)	
 ROADS - SIGNS	4194			4,265	0	0	4,265	
Transport Total		0	0	596,838	1,123,913	936,580	(339,742)	
 Roads Total		0	0	596,838	1,123,913	936,580	(339,742)	
 Capital Expenditure Total		0	0	1,374,177	3,891,951	3,011,560	(1,637,383)	



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



Statement for

NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001

Tel 13 10 12 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)

RECEIVED

04 APR 2017

BY: _____

DOWERIN SHIRE
PO BOX 111
DOWERIN WA 6461

Statement Period

1 March 2017 to 28 March 2017

Company Account No:

4557 0498 0002 7159

Facility Limit:

\$16,000

Your Account Summary

Balance from previous statement	\$365.36 CR
Payments and other credits	\$116.41 CR
Purchases, cash advances and other debits	\$1,198.57 DR
Interest and other charges	\$18.00 DR
Closing Balance	\$734.80 DR

**YOUR DIRECT DEBIT PAYMENT OF \$734.80 WILL BE
CHARGED TO ACCOUNT 000086608- 0000480807363 ON
03/04/2017 AS PER OUR AGREEMENT.**

see reverse for transaction details



NAB Telephone Banking: transfer funds by phone from your nominated NAB accounts to your NAB Business Visa account. Phone 13 10 12 between 7am and 9pm AEST, Monday to Friday, 8am and 6pm AEST, Saturday and Sunday



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



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

Cardholder summary

Cardholder account	Cardholder name	Credit limit	Payments and other credits (A)	Purchases and cash advances (B)	Interest and other charges (C)	Net Totals (B + C - A)
4557-0455-3657-7475	MR STEVEN FRANCIS GE	\$6,000	\$116.41	\$406.67	\$9.00	\$299.26
4557-0455-3744-1887	MS ANDREA JANINE SEL	\$3,000	\$0.00	\$791.90	\$9.00	\$800.90
4557-0498-0002-7159	BILLING ACCOUNT	\$0	\$0.00	\$0.00	\$0.00	\$0.00
			\$116.41	\$1,198.57	\$18.00	\$1,100.16

Transaction type

Purchase

Annual percentage rate

0.0000%

Daily percentage rate

0.000000%

March Statement

Card Number:

Prepared By:

Mr Steven Geerdink

XXXXX XXXX XXXX 7475

Emma Hardy

Account Summary

Previous Balance	
Payments and Credits	
Purchases and Advances	
Interest, Fees and Charges	\$9.00
Closing Balance	\$299.26

Date	Receipt	Order Number	GL Account	Details	GST	Amount
3/03/2017	SD	16215	H508.001.503	WHR - CHEMICAL ADDITIVE FOR CEMENT	\$ -	\$ 290.26
			105020.09	Card Fee	\$ -	\$ 9.00
				Total	\$ -	\$ 299.26

Employee Declaration

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

Cardholder Signature:

Date:

Checked By:

CEO

Finance Manager



Statement for
NAB Business Visa
NAB Commercial Cards Centre - GPO Box 9992 Melbourne
Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday
AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MR STEVEN FRANCIS GEERDINK
Account No: 4557 0455 3657 7475
Statement Period: 1 March 2017 to 28 March 2017
Cardholder Limit: \$6,000

Transaction record for: MR STEVEN FRANCIS GEERDINK

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
3 Mar 2017	\$406.67	HILTI AUST PTY LTD BELMONT					05182726683
8 Mar 2017	\$116.41 CR	HILTI PTY LT*5046 RHODES					74798067066
28 Mar 2017	\$9.00	CARD FEE					74557047087
Total for this period	\$299.26		Totals				

Employee declaration

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

Cardholder signature: *[Signature]*

Date: 13-6-17

087/21/01/M03006/S008297/1016593

March Statement

Ms Andrea Selvey

XXXX XXXX XXXX 1887

Emma Hardy



Account Summary

Previous Balance	\$54.90
Payments and Credits	\$54.90
Purchases and Advances	\$791.90
Interest, Fees and Charges	\$9.00
Closing Balance	\$800.90

Date	Receipt	Order Number	GL Account	Details	GST	Amount
3/03/2017	Y	Y	105520.05	ADVERTISING FOR FM POSITION		\$ 297.00
13/03/2017	Y	Y	105220.05	3 BOXES OF STAMPS	\$ 27.27	\$ 300.00
13/03/2017	Y	Y	104120.01	FIRST AID COURSE TRAINING	\$ -	\$ 160.00
25/03/2017	Y	Y	9922.001.595	KEYS CUT FOR FILING CABINET	\$ 3.18	\$ 34.90
			105020.09	Card Fee	\$ -	\$ 9.00
				Total \$	\$ 30.45	\$ 800.90

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



		Finance Manager

Finance Manager



Statement for
NAB Business Visa
NAB Commercial Cards Centre - GPO Box 9992 Melbourne
Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 5pm AEST
AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MS ANDREA JANINE SELVEY
Account No: 4557 0455 3744 1887
Statement Period: 1 March 2017 to 28 March 2017
Cardholder Limit: \$3,000

Transaction record for: MS ANDREA JANINE SELVEY

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
3 Mar 2017	\$297.00	SEEK 25722235 61130088807					74720947061
13 Mar 2017	\$300.00	POST DOWERIN LPO DOWERIN					74813847069
13 Mar 2017	\$160.00	ST JOHN AMBULANCE AUST BELMONT					74229857069
15 Mar 2017	\$34.90	MISTER FIXIT SHOE RE VERMONT SOUTH					74940527073
28 Mar 2017	\$9.00	CARD FEE					74557047087
Total for this period	\$800.90		Totals				

Employee declaration

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

Cardholder signature:

Date:

12/4/17



**Dowerin Local Emergency Management Committee Meeting
Friday May 5, 11.30am
Dowerin Field Days Board Room**

Minutes

RECORD OF ATTENDANCE

Dale Metcalf	Shire President (Chair)
Corinne Morrell	Shire of Dowerin
Norma Metcalf	Crisis Care Coordinator
Ross Bartley	Dowerin Police Service
Steven Geerdink	Shire of Dowerin
Suzanne Blay	Dowerin Events Management
Duncan Jones	St John Ambulance
Barb Garner	Dowerin District High School
Joanne Spadicini	Department of Child Protection & Family Support
Denise Sutherland	Dowerin St John Ambulance
Jenna Santos	Dowerin Events Management

1. WELCOME

Dale Metcalf opened the meeting at 11.30am and welcomed everyone.

2. APOLOGIES

Andrea Selvey	Shire of Dowerin
Jarrad Savage	Dowerin Police
Lynley Arnott	Dowerin Community Resource Centre
Lisa Begley	Home and Community Care

3. CONFIRMATION OF MINUTES

Moved: Barbara Garner

Seconded: Suzanne Blay

That the minutes of the meeting of the Local Emergency Management Committee held on February 3, 2017 be confirmed as a true and correct record of proceedings.

Carried

BUSINESS ARISING FROM MINUTES

Andrea Selvey, Shire of Dowerin CEO, has been appointed the Shire Recovery Coordinator (Emergency Management Act 2005 – Sect 41) as passed by Council on February 28.

The contract for the New Bush Fire Shed has been finalised

4. CORRESPONDENCE IN

NIL



**Dowerin Local Emergency Management Committee Meeting
Friday May 5, 11.30am
Dowerin Field Days Board Room**

Minutes

5. GENERAL BUSINESS

5.1 Agency Updates

Bush Fire Brigade:

Dowerin District High School:

One staff member is leaving and a new one coming. Six new children and two gone for a total of 114.

The School is running a Protective Behaviour Program for all students.

Police:

Have been busy the last few months with stealing, criminal damage, graffiti, 2 car accidents and a drug bust.

Dowerin have been helping Goomalling and Wongan Hills as they have been busy.

There are suspects in the vandalism of Rusty but nothing concrete.

Doing some early preparation for Field Days and extra presence on roads.

Shire of Dowerin:

Cleaning up and catching up on roads after storms.

Wandrra funding of \$700,000.00.

ABC Interview

DFES:

St Johns Ambulance:

More structured planning to be in place for the Dowerin Field Days.

Feasibility study has been done and approved for the new Sub Centre and plans are to be drawn up. There are to be discussions with the Fire Brigade as to maybe sharing a driveway in the new location. The existing building is owned by St Johns but is on Shire owned land.

Wyalkatchem has had to cover for Dowerin on a few occasions. Dowerin is saying no to patient transfers as we have only one vehicle and it is needed here. They have been asked to do 3-4 a week in the past.

Looking ahead a second van is a possibility.

Eight staff will be on site for the Field Days and extra resources will be available from Perth.

Numduc Rally is on in June at Grant Maiseys. Dowerin St John Ambulance attends the site.

Department for Child Protection and Family Support – Emergency Services Unit:

Jo has a checklist for safety of buildings which she will circulate.

If any property is damaged in natural disasters there can be compensation and also counselling if needed.

Coverage of 38 Shires.



**Dowerin Local Emergency Management Committee Meeting
Friday May 5, 11.30am
Dowerin Field Days Board Room**

Minutes

Dowerin Field Days:

Risk Management Plans, Inductions and Emergency Procedure Plans are updated annually.

A report is provided by an external Safety Officer after each event for any issues that may arise at the event.

Dowerin Community Resource Centre:

- 5.2 Dale, Jo, Hermie and Corinne had a walk around the Recreation Centre so that Jo could see the options that we have as an Emergency Centre if required. Jo will send us a report on its suitability.
Other suggestions were – Town Hall and Dowerin Community Club which could be utilised if necessary and suitable.
- 5.3 Shire of Dowerin Workplace OS&H form was spoken about by Hermie with the thoughts that it could be utilised in some way for any Emergency Centres.
- 5.4 Wyalkatchem LEMC – Dale was impressed with their minuting and reporting and would like to have a joint meeting with them. It was suggested that we host a meeting annually at the start of August for Wyalkatchem, Goomalling, Wongan Hills and Cunderdin LEMC Committee's and do a desk top exercise around the Dowerin Field Days Event. Corinne to coordinate.
- 5.5 Dale and Norma Metcalf attended a Child Abuse seminar in Wongan Hills and thought that Dowerin should also get the Speaker here for a seminar.
- 5.6 Next Meeting TBA

6. NEXT MEETING

Next meeting TBA

7. MEETING CLOSURE

There being no further business the Chair thanked all for attending and closed the meeting at 12.40 pm.

Minutes Unconfirmed until the next meeting.



Shire of Dowerin

MINUTES

Finance Committee Meeting

15 May 2017 at 3.00pm

Committee Members

**Cr D.E. Metcalf
Cr D.P. Hudson
Cr R.I. Trepp**

Observers

**Andrea Selvey – CEO
Ina Edwardson – Finance and Corporate Services Manager**

SHIRE OF DOWERIN

AGENDA FOR THE FINANCE COMMITTEE MEETING TO BE HELD ON 15 May 2017

TABLE OF CONTENTS

Contents

1.	DECLARATION OF OPENING.....	3
2.	ATTENDANCE	3
3.	DISCLOSURE OF INTEREST.....	3
4.	CONFIRMATION OF MINUTES.....	3
5.	PRESENTATIONS.....	3
6.	FINANCE REPORT	4
6.1	FINANCIAL ACTIVITY STATEMENTS – APRIL 2017.....	4
6.2	ACCOUNTS FOR PAYMENT – 05 APRIL 2017 TO 04 MAY 2017	7
6.3	ITEMS FOR CONSIDERATION IN 2017/18 BUDGET	9
6.4	SOLAR POWER PROPOSALS	10
6.5	DRAFT FINANCIAL RESERVES POLICY.....	11
6.6	DRAFT INVESTMENT POLICY.....	13
7.	QUESTIONS FROM MEMBERS.....	14
8.	URGENT BUSINESS	14
9.	DATE OF NEXT MEETING.....	14
10.	CLOSURE OF MEETING	14

1. DECLARATION OF OPENING

2. ATTENDANCE

Committee Members

Cr D.E. Metcalf

Cr R.I Trepp

Observers

Andrea Selvey – CEO

Ina Edwardson – Finance and Corporate Services Manager

Apology

Cr D.P. Hudson

3. DISCLOSURE OF INTEREST

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

4. CONFIRMATION OF MINUTES

OFFICER RECOMMENDATION – ITEM 4.1

***THAT THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 18 APRIL 2017 BE
CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.***

COMMITTEE DECISION – ITEM 4.1

Moved: RI Trepp

Seconded: DE Metcalf

Carried: 2/0

***THAT THE MINUTES OF THE FINANCE COMMITTEE MEETING HELD ON 18 APRIL 2017 BE
CONFIRMED AS A TRUE AND CORRECT RECORD OF PROCEEDINGS.***

5. PRESENTATIONS

Nil

6. FINANCE REPORT

6.1 FINANCIAL ACTIVITY STATEMENTS – APRIL 2017

Date:	12 MAY 2017
Applicant:	Shire of Dowerin
Location:	Dowerin
File Ref:	ADM
Disclosure of Interest:	Nil
Author:	Ina Edwardson – Finance and Corporate Services Manager
Reviewer:	Megan Shirt – LG Consultant
Senior Officer:	Andrea Selvey – Chief Executive Officer
Attachments:	1. Monthly Financial Activity Statements – April 2017

Summary

The financial statements for the period 01 April 2017 to 30 April 2017 are presented for the Finance Committee review.

Background

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

The Local Government (Financial Management) Regulations 34 & 35 set out the form and content of the financial reports which have been prepared for the periods as above and are presented to Council for approval. The statements have been prepared in AAS27 format in accordance with FMR Reg 35.

Comment

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

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

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

- Capital Acquisitions

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

- Note 1 – Significant Accounting Policies

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

- Note 2 - Explanation of Material Variances

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

- Note 3 - Net Current Funding Position - Statutory Requirement

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

- Note 4 – Cash and Investments

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

- Note 5 – Budget Amendments

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

- Note 6 – Receivables

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

- Note 7 - Cash Backed Reserves

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

- Note 8 – Rating Information

This note provides details of rates levied during the year.

- Note 9 – Information on Borrowings

This note shows the Shires current debt position and lists all borrowings.

- Note 10 – Grants and Contributions received

This note lists all grants funds Budgeted and received during the year.

- Note 11 – Trust Funds

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

- Note 12 – Capital Acquisitions

This note details the capital expenditure program for the year.

Consultation

Finance Committee

Financial Implications

Any financial implications are detailed within the context of this report.

Policy Implications

Nil

Statutory Implications

Council is required to adopt monthly finance reports to comply with Reg 34(1) of the Local Government (Financial Management) Regulations 1996.

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 6.1

THAT THE FINANCE COMMITTEE RECEIVES THE STATUTORY FINANCIAL ACTIVITY STATEMENT REPORTS FOR THE PERIOD ENDING 30th April 2017, PURSUANT TO REGULATION 34(4) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS.

COMMITTEE RECOMMENDATION – ITEM 6.1

Moved: DE Metcalf

Seconded: RI Trepp

Carried: 2/0

THAT THE FINANCE COMMITTEE RECEIVES THE STATUTORY FINANCIAL ACTIVITY STATEMENT REPORTS FOR THE PERIOD ENDING 30th April 2017, PURSUANT TO REGULATION 34(4) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS.

ACTIONS:

- PAGE 2 - CHECK GRAPH – LABEL NOW READS OPERATING EXPENSES
- PAGE 14 - WHAT IS THE 90+ DAYS OUTSTANDING DEBT OF \$604.00 - \$52.60 PAID IN FULL ADJUSTMENT REQUIRE – BALANCE OF \$551.50 STILL OWED
- PAGE 19 – INVESTIGATE HOUSING BONDS BALANCE \$3,428.00 – UNRECONCILED BALANCE NO RECORDS ON FILE
- PAGE 19 – REFUND NOMINATION DEPOSITS BALANCE \$320.00 TO 4 COUNCILLORS ELECTED IN OCTOBER 2015; W.E. COOTE, R.I. TREPP, A.J. METCALF & B.N. WALSH

6.2 ACCOUNTS FOR PAYMENT – 05 APRIL 2017 TO 04 MAY 2017

Date:	12 MAY 2017
Applicant:	Shire of Dowerin
Location:	Dowerin
File Ref:	ADM
Disclosure of Interest:	Nil
Author:	Emma Hardy – Finance Officer
Senior Officer:	Ina Edwardson – Finance and Corporate Manager
Attachments:	2. List of Accounts 3. Credit Card Summaries

Background

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

Comment

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

Statutory Implications

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

- Creditors to be paid
- payments made from Municipal Fund, Trust Fund and Reserve Fund by Chief Executive Officer under delegated authority from Council

Policy Implications

Payments have been made under delegation.

Financial Implications

Funds are available to meet expenditure. All payments have been consistent with Council adopted budget provisions.

Strategic Implications

Strategic Community Plan

Objective 4.1 – An efficient and informative organization.

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION – ITEM 6.2

THAT THE FINANCE COMMITTEE RECOMMEND THAT COUNCIL RECEIVE THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO CREDITOR PAYMENTS FROM THE MUNICIPAL FUND FOR THE PERIOD 05 APRIL 2017 TO 04 MAY 2017.

COMMITTEE RECOMMENDATION – ITEM 6.2

Moved: RI Trepp

Seconded: DE Metcalf

Carried: 2/0

THAT THE FINANCE COMMITTEE RECOMMEND THAT COUNCIL RECEIVE THE REPORT FROM THE CHIEF EXECUTIVE OFFICER ON THE EXERCISE OF DELEGATED AUTHORITY IN RELATION TO CREDITOR PAYMENTS FROM THE MUNICIPAL FUND FOR THE PERIOD 5 APRIL 2017 TO 4 MAY 2017.

6.3 ITEMS FOR CONSIDERATION IN 2017/18 BUDGET

Date: 09 May 2017
 Applicant: Shire of Dowerin
 Location: N/A
 File Ref: ADM
 Disclosure of Interest: Nil
 Author: Andrea Selvey – Chief Executive Officer
 Attachments:

Background

As per the schedule for the 2017/18 budget process discussed with Councillors, officers are commencing the compilation of a draft budget for the first budget workshop with Councillors on 23 May 2017.

Comment

It is proposed that the first draft of the budget is based on the budget as approved in the Mid-Year Budget Review with the following changes:

1. Increases:
 - a. Staffing – to increase by 2% approx. to allow for wage indexation; plus annual incremental increases allowing for staff to move up a level within their band;
 - b. Utilities – increase by 7% as per budget estimates;
 - c. Materials and contracts – please see attached table of projects for consideration by Council.

Statutory Implications

Section 6.2(1) of the Local Government Act stipulates that Council is to adopt a budget during the period 1 June to 31 August (or seek an extension from the Minister). The schedule proposed would ensure the budget can be presented for Council to consider within that time frame and not need to seek an extension from the Minister.

Policy Implications

Some policies – i.e. Safety Bonus Scheme have a budgetary implication. These will be considered in the budget process, noting however that Council adopted policies are not binding on Council.

Financial Implications

The draft budget presented for Council to consider will detail the financial implications including but not limited to impact on ratios, transfers to reserves, impact on rates.

Strategic Implications

Community Strategic Plan

Objective 4.1 – An efficient and informative organisation

Voting Requirements

Adopting the annual budget requires an Absolute Majority

OFFICER RECOMMENDATION – ITEM 6.3

THAT THE FINANCE COMMITTEE NOTES THE PROGRESS OF PREPARING THE 2017/18 BUDGET AND ASSISTS WITH DISCUSSIONS AT THE COUNCILLOR WORKSHOP ON 23 MAY 2017

COMMITTEE RECOMMENDATION – ITEM 6.3

Moved: RI Trepp

Seconded: DE Metcalf

Carried: 2/0

THAT THE FINANCE COMMITTEE NOTES THE PROGRESS OF PREPARING THE 2017/18 BUDGET AND ASSISTS WITH DISCUSSIONS AT THE COUNCILLOR WORKSHOP ON 23 MAY 2017

6.4 SOLAR POWER PROPOSALS

Date:	09 May 2017
Applicant:	Shire of Dowerin
Location:	N/A
File Ref:	ADM
Disclosure of Interest:	Nil
Author:	Andrea Selvey – Chief Executive Officer
Attachments:	Yes x 3 Solar Proposals (Shire Administration Building, Swimming Pool and New STA project)

Background

At the last Finance Committee meeting, the Committee requested proposals for increasing the use of solar energy to power Council facilities with an aim of reducing cost of electricity.

Comment

Recent announcements by the State Government suggest that utilities costs are likely to increase significantly in the coming years with electricity costs estimated to increase by 7%. The Shire of Dowerin expenditure on electricity has been just over \$86,000 in the 2016/17 year to date and is likely to exceed \$90,000 for the year. Efforts to reduce this cost and provide for improved financial and environmental sustainability is consistent with the Shire of Dowerin's Strategic Community Plan (2013-2017).

Three Shire facilities have been chosen for example solar proposals for discussion. However, should Council feel other facilities are better suited to solar power; proposals can be developed for those other facilities.

It should be noted that the Shire Administration building will require a new roof in order to be able to support solar panels. A new roof has been costed at approximately \$80,000.

It should also be noted that Street Lights account for approximately \$25,000 per annum in power costs. Options for reducing this cost have not yet been considered.

Statutory Implications

Nil

Policy Implications

Nil

Financial Implications

The attached proposals outline the capital costs and the potential operational saving. Officers would appreciate the Finance Committee review and comment on the financial implications.

Strategic Implications

Community Strategic Plan

Objective 4.1 – An efficient and informative organisation

Voting Requirements

OFFICER RECOMMENDATION – ITEM 6.4

THAT THE FINANCE COMMITTEE CONSIDERS THE SOLAR PROPOSALS PRESENTED AND MAKES A RECOMMENDATION TO COUNCIL REGARDING THE VIABILITY OF THESE PROPOSALS AND WHETHER THEY SHOULD BE LISTED FOR CONSIDERATION AS PART OF THE 2017/18 ANNUAL BUDGET PROCESS OR THE LONG TERM FINANCIAL PLAN

COMMITTEE RECOMMENDATION – ITEM 6.4

Moved: DE Metcalf

Seconded: RI Trepp

Carried: 2/0

THAT THE FINANCE COMMITTEE CONSIDERS THE SOLAR PROPOSALS PRESENTED AND RECOMMENDS THAT THESE PROPOSALS SHOULD BE LISTED FOR DISCUSSION AT THE 23 MAY COUNCILLOR WORKSHOP

Actions:

Get quote for Shire Office building roof. List all three options for workshop.

6.5 DRAFT FINANCIAL RESERVES POLICY

Date:	09 May 2017
Applicant:	Shire of Dowerin
Location:	N/A
File Ref:	ADM
Disclosure of Interest:	Nil
Author:	Andrea Selvey – Chief Executive Officer
Attachments:	Yes x 1 – Draft Financial Reserves Policy

Background

Council has maintained cash-backed reserves for a number of key program areas to ensure funds are available for future opportunities or need.

Comment

This policy aims to provide some clarity and consistency on why each reserve is maintained whilst ensuring some flexibility to allow Council to consider operational need and budget capacity during the annual budget process. The draft policy recommends that all reserves are maintained, with the exception of the following:

1. Swimming Pool Reserve which was established to quarantine specific grant funding from the Department of Sport and Recreation that was not spent within the year it was received. The recommendation is that the grant funding is acquitted in accordance with the funding requirements and then the reserve is discontinued. Future consideration of the swimming pool may require reserves to be established; however these could be established under the Recreation Facilities Reserve.

2. All Hours Gym Reserve which currently has a project closing balance at end of the 2016/18 financial year of \$5173. The recommendation is that this reserve is merged with the Recreation Facilities Reserve.

Suggested changes included in the proposed policy include:

- Funding renewal requirements; and
- Broadening reserve purpose – for example renaming Community Housing to Housing.
- Renaming Plant Replacement Reserve to Plant Reserve to allow this reserve to be used to also fund urgent major repairs.

Options for further consolidation of reserves could include:

1. Merging the Housing Reserve with Land and Buildings; and
2. Merging Community Bus with Plant Reserve.

The policy is provided in draft for the Committee's review before presenting to the Councillor workshop.

Statutory Implications

Various Sections of *The Local Government Act 1995* (including but not limited to Sections 6.11, 6.38, and 6.3) regulate the conditions by which a Local Government establish and maintain reserve accounts. This policy is consistent with legislation.

Policy Implications

Should Council adopt this Policy it will be included in the Shire of Dowerin Policy Manual and inform future Council decisions regarding reserves.

Financial Implications

The Shire currently holds approximately \$1.85million in reserves and in the 2016/19 some \$500,000 is being moved into and out of reserves, making it a significant strategic financial decision in the context of the overall budget.

Strategic Implications

Community Strategic Plan

Objective 4.1 – An efficient and informative organisation

Voting Requirements

A Simple Majority is required for the policy decision; however any transfers to and from reserves would require an Absolute Majority.

OFFICER RECOMMEDATION – ITEM 6.5

THAT THE FINANCE COMMITTEE RECOMMEND THAT THE DRAFT FINANCIAL RESERVES POLICY IS PRESENTED FOR REVIEW AT THE 23 MAY COUNCILLOR WORKSHOP.

COMMITTEE RECOMMEDATION – ITEM 6.5

Moved: DE Metcalf

Seconded: RI Trepp

Carried: 2/0

THAT THE FINANCE COMMITTEE RECOMMEND THAT THE DRAFT FINANCIAL RESERVES POLICY IS PRESENTED FOR REVIEW AT THE 23 MAY COUNCILLOR WORKSHOP.

6.6 DRAFT INVESTMENT POLICY

Date:	11 May 2017
Applicant:	Shire of Dowerin
Location:	N/A
File Ref:	ADM
Disclosure of Interest:	Nil
Author:	Andrea Selvey – Chief Executive Officer
Attachments:	Yes x 1 – Draft Investment Policy

Background

Council currently invests funds that are not immediately needed (e.g. reserves, trust and surplus municipal funds). These investments provide a revenue stream for Council via interest. This policy ensures appropriate Council direction for this function.

Comment

This policy will ensure investments decisions are made in a manner that seeks to ensure security and safeguarding of the investment portfolio. The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, while ensuring the investment maximizes revenue against Council's risk tolerance.

Statutory Implications

Investments decisions by Councils are regulated by legislative requirements as follows:

Local Government Act 1995 – Section 6.14; The Trustees Act 1962 – Part III Investments; Local Government (Financial Management) Regulations 1996 – Regulation 19, Regulation 28, and Regulation 49; and Australian Accounting Standards. This policy establishes that all investments will be in accordance with legislation.

Policy Implications

Council delegated authority to the CEO to invest funds held and should Council adopt this Policy it will be included in the Shire of Dowerin Policy Manual and inform future investment decisions and ensure the delegated authority is consistent with Council's policy position.

Financial Implications

Funds invested attract approximately \$50,000 per annum. Therefore, investment decisions can have a significant financial implication. This policy aims to ensure the financial returns are maximized, whilst insuring Council against risk.

Strategic Implications

Community Strategic Plan

Objective 4.1 – An efficient and informative organisation

Voting Requirements

A Simple Majority is required for the policy decision.

OFFICER RECOMMENDATION – ITEM 6.6

THAT THE FINANCE COMMITTEE RECOMMEND THAT THE DRAFT INVESTMENT POLICY IS PRESENTED FOR REVIEW AT THE 23 MAY COUNCILLOR WORKSHOP.

COMMITTEE RECOMMENDATION – ITEM 6.6

Moved: RI Trepp

Seconded: DE Metcalf

Carried: 2/0

THAT THE FINANCE COMMITTEE RECOMMEND THAT THE DRAFT INVESTMENT POLICY IS PRESENTED FOR REVIEW AT THE 23 MAY COUNCILLOR WORKSHOP.

7. QUESTIONS FROM MEMBERS

Nil

8. URGENT BUSINESS

9. DATE OF NEXT MEETING

Date: 19 June 2017

Items for next meeting:

10. CLOSURE OF MEETING

The presiding member closed the meeting at 5.45pm.