


**MINUTES
ORDINARY COUNCIL MEETING**

22 MARCH 2017

These minutes were confirmed at the Ordinary Council Meeting held on 12 April 2017

Signed:  Date 
(Chairperson at the meeting at which minutes were confirmed)

Council Minutes are 'Unconfirmed' until they have been adopted at the following meeting of Council.

ORDINARY COUNCIL MEETING MINUTES

22 MARCH 2017

1. OFFICIAL OPENING/ANNOUNCEMENT OF VISITORS

7.40 pm – President Ballard declared the meeting open.

2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Elected Members

Mr L Ballard – Shire President
Cr T Wiese – Deputy Shire President
Cr C Ward
Cr N Walker
Cr P Schutz
Cr M Fisher
Cr C Bartron
Cr B Seale
Cr G Ballard

Staff

Mr A Cook – Chief Executive Officer
Mr A Awang – Executive Manager Development & Regulatory Services
Mr T Evans – Executive Manager Technical & Rural Services
Mr F Ludovico – Executive Manager Corporate & Community Services
Ms C Thompson – Executive Assistant

Visitors

Mr N Mitchell – Merger Project Manager – Shire of Narrogin
Ms W Russell – Shire of Narrogin
Ms N Bryant – Shire of Narrogin
Ms S Guy – Shire of Narrogin
Ms C Mahony - Dryandra Country Visitors Centre
Mr A Paternoster- Dryandra Country Visitors Centre
Ms G Kami- Dryandra Country Visitors Centre
Mr J Eerbeek –Australia Golden Outback
Ms D Hughes Owen – Arts Narrogin

3. DECLARATION OF INTEREST BY ELECTED MEMBERS AND COUNCIL EMPLOYEES IN MATTERS INCLUDED IN THE MEETING AGENDA

Cr Schutz declared an interest in item 10.1.019. The nature of his interest was Financial.

Cr Ballard declared an interest in item 10.1.019. The nature of his interest was Proximity.

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

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| COUNCIL RESOLUTION 0317.024 AND OFFICER'S RECOMMENDATION |
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Moved: Cr Ward

Seconded: Cr Weise

That Council:

Accept the minutes of the Ordinary Council Meeting held on 8 March 2017 and be confirmed as an accurate record of proceedings.

CARRIED 9/0

8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

DISCLAIMER READING

The person presiding read the disclaimer to those present.

The recommendations contained in this Agenda are officer's recommendations only and should not be acted upon until Council has resolved to adopt those recommendations.

The resolutions of Council should be confirmed by perusing the Minutes of the Council Meeting at which these recommendations were considered. Resolutions are not considered final until the minutes of the meeting are confirmed.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

Please note this meeting is recorded for minute taking purposes.

9. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

7.44 pm – Representatives from the Dryandra Country Visitors Centre (DCVC) presented to Council with their guest Mr Jack Eerbeek CEO of Australian Golden Outback organisation who discussed the positive impact of tourism in Narrogin and the excellent work of the DCVC.

8.02 pm – Presentation concluded.

10. MATTERS WHICH REQUIRE DECISIONS

| | | |
|-------------|--|-----------|
| 10.1 | DEVELOPMENT AND TECHNICAL SERVICES..... | 5 |
| 10.1.019 | PROPOSED ROAD CLOSURE- PORTION OF GRANITE ROAD, NARROGIN..... | 5 |
| 10.1.020 | MANAGEMENT ORDER – LOT 239 COORAMINNING ROAD, DUMBERNING RESERVE 31109 | 22 |
| 10.1.021 | TERMS OF REFERENCE – ROADS REFERENCE GROUP 27 | |
| 10.2 | CORPORATE AND COMMUNITY SERVICES..... | 31 |
| 10.2.022 | LIST OF ACCOUNTS FOR ENDORSEMENT – FEBRUARY 2017 | 31 |
| 10.2.023 | MONTHLY FINANCIAL REPORTS – FEBRUARY 2017 | 33 |
| 10.2.024 | 2016/17 BUDGET REVIEW..... | 69 |
| 10.2.025 | ANNUAL COMPLIANCE RETURN 2016..... | 75 |
| 10.2.026 | ORDINARY COUNCIL MEETING DATES 2017 | 87 |

8:03 pm – Mr A Paternoster, Ms S Guy, Ms C Mahony Ms G Kami, Mr J Eerbeek departed the meeting.

8:03 pm – President Ballard and Cr Schutz declared an interest in the following item and left the meeting. Deputy President Wiese took the Chair.

10.1 DEVELOPMENT AND TECHNICAL SERVICES

10.1.019 PROPOSED ROAD CLOSURE- PORTION OF GRANITE ROAD, NARROGIN

| | |
|--------------------------------|---|
| File Reference: | 28.7.2 |
| Disclosure of Interest: | Nil. |
| Applicant: | Barry & Roxanne McNab |
| Previous Item Nos: | 10.1.379 16 December 2014 |
| Date: | 14 March 2017 |
| Author: | Leigh Medlen - Planning Assistant |
| Authorising Officer: | Azhar Awang – Executive Manager Development & Regulatory Services |

Attachments

- Attachment 1 – Schedule of Submissions from Service Agencies.
- Attachment 2 – Location Plan identifying subject portion of Granite Road.
- Attachment 3 – Public Notice.
- Attachment 4 – Minutes and resolution of Council meeting held on 16 December 2014.
- Attachment 5 – Location Plan of Shire of Narrogin's Drain.

Summary

Council is requested to consider the written submissions received in order to proceed with the proposed closure of the road reserve for the subject portion of Granite Road as well as the realignment and dedication of the road reserve to reflect the existing gravel track.

Background

The request for the subject portion of Granite Road to become closed and unallocated crown land occurred throughout the settlement process associated with the sale of No 172 Federal Street. Throughout the settlement process it revealed Granite Road was not constructed within the gazetted road reserve. The established gravel road known as Granite Road is located physically west and runs parallel to the gazetted road reserve associated with the subject portion of Granite Road. Development associated with No 172 and 174 Federal Street has therefore been constructed within the road reserve, as the road reserve is not aligned to the existing gravel road on site.

The matter was previously considered by Council at its meeting held on 16 December 2014. Council at that meeting resolved as follows:

“Council Resolution: 1214.187

That Council:

- a) Council advise the applicant that it is prepared to proceed with the partial closure of Granite Road subject to agreement/acknowledgement from the owners of No 172 and 174 Federal Street that they will be responsible for all costs associated with the road closure action;
- b) A draft disposal plan be prepared for the purposes of public consultation; and
- c) Following receipt of correspondence in accordance with clause (a) above proceed with advertising its intent to consider closing portion of Granite Road Reserve pursuant to section 58 of the Land Administration Act as associated regulations.”

Since Council resolution on 16 December 2014 the Shire of Narrogin received written confirmation from the land owner of No 172 and No 174 Federal Street on 27 January 2015 advising that they agree to meet the costs associated with the road closure behind their properties as per condition a) of the resolution.

The Shire of Narrogin then proceeded with advertising the proposal to close the subject portion of the Granite Road Reserve in accordance to Section 58 of the *Land Administration Act 1997*. Written submissions closed on 10 April 2016.

Comment

The Shire of Narrogin considered the road reserve closure of the subject portion of Granite Road in accordance with the provisions of Section 58 (3) of the *Land Administration Act 1997*, which involved public advertising in a newspaper circulating in the district for a period of 35 days.

After the closing date of submission period, The Shire of Narrogin received written response from Western Power, Department of Parks and Wildlife, Water Corporation and one public submission.

| Submission/Responsible Agency | Comment/Advice | Officers Comment |
|----------------------------------|---|--|
| Western Power | No Objection and Provides Advice Western Power present no objection to the proposal. Western Power provide advice for the need to be informed of any developments due to overhead powerlines adjacent to the property. | The proposal will not involve any physical works to be undertaken for the realignment of the road reserve to align with the existing gravel road. Therefore the overhead powerlines in close proximity to the proposal will not be at risk. Western Power will be advised of Councils decision in this matter. |
| Department of Parks and Wildlife | No Objection The Department of Parks and Wildlife advise that the matter is unlikely to cause any impact to known significant biodiversity values. The Department of Parks and Wildlife therefore advises that they provide no objection to the proposal. | Noted. |
| Water Corporation | No Objection Water Corporation advise that the proposed road closure will not affect water services and therefore provide no objection to the proposed road closure. | Noted. |

| | | |
|---|--|--|
| Public Submission One: Dated 29 March 2016 | <p>Objection</p> <p>Point One:</p> <p>“It appears that the Town of Narrogin is intending to cut off the only legal access to my property via Granite Road, which also happens to terminate at our main entrance gate. Granite Road is the only proper access to my property from Federal Street.”</p> | <p>The proposal is to realign the road reserve within the subject portion of Granite Road to reflect the physical gravel road that exists on site.</p> <p>The closure of the road reserve is to unallocate the crown land associated with the road reserve that does not align with the existing road. The road reserve will then be re-aligned to match the already existing road.</p> <p>Therefore there is no physical closure of the road that will limit any access into any property along Granite Road. There will still be a dedicated road reserve, the process is to realign it to reflect the road that already exists on site.</p> <p>On 1 April 2016 a site visit was undertaken with Shire Officers and authors of Public Submission One to detail the proposal and the process of realigning the road reserve. They were also notified that in regards to the relevant legislation the Shire of Narrogin still need to provide them with legal access into their property. The outcome of the site visit, left Public Submission One satisfied with the proposal.</p> |
| | <p>Point Two:</p> <p>“We are strongly opposed to any closure of Granite Road, which is the only proper and reliable access to our property from Federal Street, unless provisions is made in the project plan for the prior construction of an alternative and viable access road (suitable for trucks and heavy vehicular access from our premises), without in any way impacting or obstructing our daily business and future business activities.”</p> | <p>No alternative access is required for any properties along Granite Road as throughout the realignment process it will not be physically shut or restricted in any way. The proposal is to formalise the road reserve to ensure the physical road that already exists and the gazetted road reserve reflect each other.</p> |

In general, all submissions received from service agencies and Government Departments are in favour of the road reserve closure for the proposed portion of Granite Road. The concerns raised from Public Submission One have been addressed and clarified with the author of the submission through a site visit and clarification of the proposal and process that will be undertaken in accordance with Section 58 of the *Land Administration Act 1997*. Public Submission One was satisfied with the clarification.

It is therefore recommended that Council support the road reserve closure of the subject portion of Granite Road to become unallocated Crown land.

It is also recommended Council support the realignment of the Granite Road Reserve within the subject portion of Granite Road to be allocated in line to reflect the existing gravel road on site.

A site visit was conducted on 15 March 2017 to ascertain the current drainage and stormwater situation that exists on site. It was found that the Shire's drainage system, running along the rear of Lot 1 (No.172) and Lot 2 (No. 174) Federal Street, has been fenced within the associated properties. The subject drain plays an integral role to the drainage network that exists within the Shire. Additionally, due to the close proximity to Railway Dam, the subject drain will also play an integral role in the future drainage network of the Shire of Narrogin. At present, the Shire of Narrogin cannot access the drain to undertake maintenance and associated works. It is therefore recommended Council support the resurveying of Lot 1 (No 172) and Lot 2 (No. 174) at the landowners' expense to realign their property boundary to exclude the Shire of Narrogin's drain reserve from their property. Future works for the drainage network will require an easement as a separate application the Department of Lands.

Consultation

- Azhar Awang, Executive Manager Development and Regulatory Services.
- The Shire of Narrogin advertised the proposed closure of the portion of Granite Road in accordance with Section 3.50 of the *Local Government Act 1995* and Section 58 of the *Land Administration Act 1997* and received one public submission.
- Government departments and relevant service agencies were asked to provide written comment regarding the proposal by 10 April 2016, three submissions were received.

Statutory Environment

- Section 58 of *Land Administration Act 1997* - Closing Roads.
- Section 56 of the *Land Administration Act 1997* - Dedication of Land as Roads.

Policy Implications

Nil.

Financial Implications

All costs associated with the road closure will be borne by the applicant.

Strategic Implications

Corporate Business Plan – Key Objective Six – Infrastructure and Asset Management – 6.6 Create a development plan for Council to meet its ongoing future infrastructure requirements regarding all road and associated infrastructure.

Voting Requirements

Simple Majority.

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| COUNCIL RESOLUTION 0317.025 AND OFFICER'S RECOMMENDATION |
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Moved: Cr Ward

Seconded: Cr Bartron

That Council:

1. Support the road reserve closure of the subject portion of Granite Road abutting Lot 1 (No. 172) and Lot 2 (No. 174) Federal Street as shown on the attached plan.
2. Forward the request to the Minister for Department of Lands to close the subject portion of Granite Road Reserve in accordance with Section 58 of the *Land Administration Act 1997*.
3. Support the realignment of Granite Road reserve to align with the existing gravel road as per the attached plan.
4. Indemnify the Minister of Department of Lands against any claims for compensation associated with the process of dedicating the realigned portion of Granite Road.
5. Forward all documentation relating to the proposed vesting of the realigned portion of Granite Road to the Minister for Department of Lands for processing under Section 56 of the *Land Administration Act 1997*.
6. Advise the applicant that the Shire of Narrogin is not liable for any compensation in regards to the road dedication.
7. Write to affected land owners and relevant service agencies of Councils' decision.
8. Notify the landowners of Lot 1 (No. 172) and Lot 2 (No. 174) Federal Street to contact the Department of Lands in regards to the purchase of the former road reserve to be amalgamated into their properties.
9. Notify the landowners of Lot 1 (No. 172) and Lot 2 (No. 174) Federal Street they will be required to re-survey Lot 1 (No. 172) and Lot 2 (No. 174) at their own expense to realign their property boundary to exclude the drainage reserve which is for the benefit of the Shire of Narrogin.
10. Advise the Department of Lands of the future easement associated with the drain to the benefit of the Shire of Narrogin.

CARRIED 7/0

Directed to: **Azhar**
18 MAY 2016
Ref No. **ICR167896**
Property File
Subject File **28.7.2**
C. Point No.

Our ref: 13891131
Contact: Emily Song

12/05/2016

Town of Narrogin

Azhar Awang

PO Box 188, Narrogin WA 6312

Dear Sir/ Madam

Proposed Road Closure of GRANITE ROAD/ GREAT SOUTHERN HIGHWAY (your reference: 28.7.2).

Western Power does not have any objection at this time to the above proposal, however we would appreciate being kept informed of developments. As there are overhead powerlines and/or underground cables adjacent to or traversing the property the following should be considered, prior to any works commencing at the site above site/development/property or if any alignments, easements or clearances are encroached or breached.

Working in proximity to Western Power Distribution Lines

All work must comply with Worksafe Regulations 3.64 – Guidelines for work in the vicinity of overhead powerlines. If any work is to breach the minimum safe working distances a Request to Work in Vicinity of Powerlines form must be submitted.

For more information on the type and locations of assets please submit a Dial Before You Dig enquiry at www.1100.com.au.

For more information on this please visit the website links below

<http://www.westernpower.com.au/safety-working-near-electricity.html>

www.commerce.wa.gov.au/worksafe

If you require further information on our infrastructure in a digital format please complete the request for Spatial Data. For a copy of the form please email dqit@westernpower.com.au.

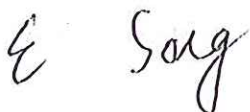
If you require relocation or removal of our infrastructure please complete the application for relocation or removal of Western Power assets (attached to this letter).

Please note that Western Power must be contacted on 13 10 87, or complete a Design and Access Offer Application form at <https://services.westernpower.com.au/online/econ/do/Dqa>, if the proposed works involve:

- (a) Any changes to existing ground levels around poles and structures.
- (b) Working under overhead powerlines and/or over underground cables.

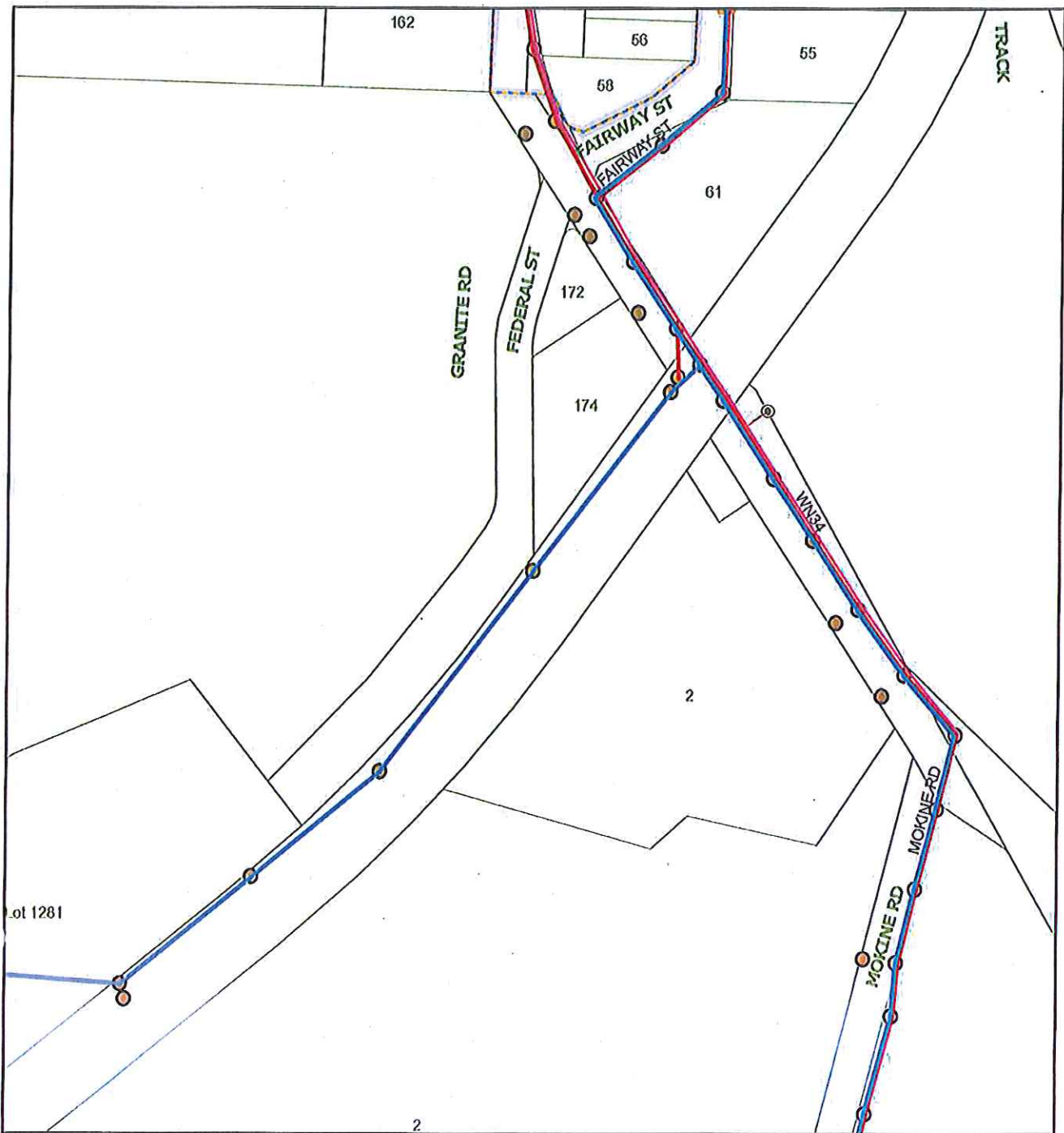
Western Power is obligated to point out that any change to the existing (power) system, if required, is the responsibility of the individual developer.

Kind Regards



Emily Song
Data Quality and Improvement Team

Proposed Road Closure



Legend

| | |
|------------------------------|--|
| --- 132 kV Cable * | — Street Light Circuit OH |
| --- 66kV Cable * | — Street Light Pilot OH |
| — Transmission overhead | ○ Pole |
| ▲ HV Cable Pole Termination | ⊙ Pillar |
| — High Voltage Cable | △ Transformer Site |
| — Distribution HV Overhead | ■ Ring Main Unit |
| ▼ LV Cable Pole Termination | □ Duct |
| — Low Voltage Cable | □ Design Boundary * |
| — Distribution LV Overhead | □ State Underground Power Project COMPLETE * |
| — Street Light Circuit Cable | |
| — Street Light Pilot Cable | |

Scale 1:3,000

Privately owned cables NOT SHOWN
(Including house services)

This map is INDICATIVE ONLY.
Hand exposure via pothole
method is MANDATORY.



Date: 12/05/2016

Planning Assistant

From: Building Services <Building.Services@watercorporation.com.au>
Sent: Friday, 13 May 2016 9:30 AM
To: Enquiries
Subject: ICR167872 - Road closure - Granite Road Narrogin
Attachments: 20160510110157424.pdf

Hi Azhar

Please be advised the Water Corporation has no objection to the proposed road closure as water services are not affected.

Regards

Nick Elias
Building Services Officer
Assets Planning Group
Water Corporation
T: (08) 9420 3187 | F: (08) 9420 2585
629 Newcastle Street, Leederville, WA 6007 nick.elias@watercorporation.com.au

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This message has been scanned for malware by Websense. www.websense.com

18 MAY 2016



Government of Western Australia
Department of Parks and Wildlife
WHEATBELT REGION

Your ref: 28.7.2

Our ref:

Enquiries: Mike Fitzgerald

Phone: (08) 98819223

Email: mike.fitzgerald@dpaw.wa.gov.au

| | |
|------------------|-----------|
| Town of Narrogin | |
| RECEIVED | |
| Directed to | Azhar |
| 18 MAY 2016 | |
| Ref No. | ICR167894 |
| Property File | |
| Subject File | 28.7.2 |
| C Point No | |

Chief Executive Officer
Town of Narrogin
PO Box 188
NARROGIN WA 6312

Dear Sir

Proposed Road Closure – Granite Road, Narrogin

Your letter dated 6 May 2016 requesting advice on this matter refers.

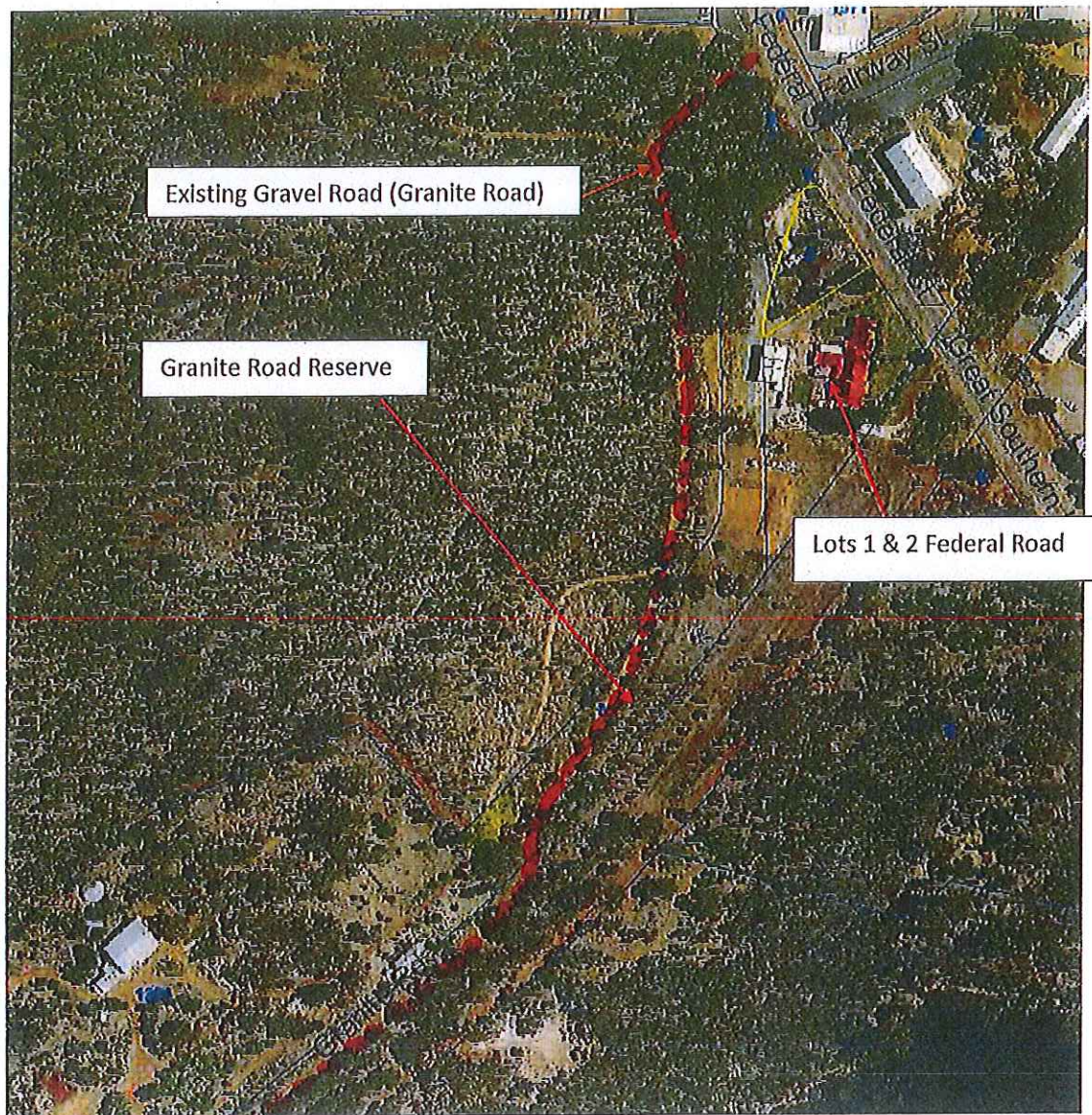
The Department of Parks and Wildlife advises that, based on currently available information, this matter is unlikely to cause any impact to known significant biodiversity values.

Please contact Mike Fitzgerald on (08) 9881 9223 (mike.fitzgerald@dpaw.wa.gov.au) if you require clarification or further information.

Yours sincerely

Greg Durell
WHEATBELT A/REGIONAL MANAGER
13 May 2015

Department of Parks & Wildlife
PO Box 100 / Hough Street, Narrogin, Western Australia 6312
Phone: (08) 9881 9200 Fax (08) 98811645 Email: narrogin@dpaw.wa.gov.au
www.dpaw.wa.gov.au





Town of **Narrogin**

PUBLIC NOTICE

Local Government Act 1995 – Section 3:50
Land Administration Act 1997 – Section 58

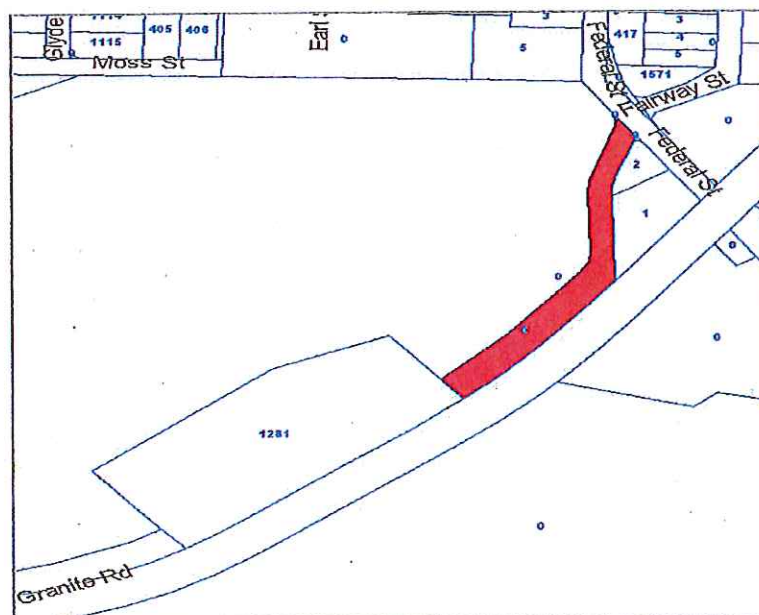
PROPOSED ROAD CLOSURE **GRANITE ROAD/GREAT SOUTHERN HIGHWAY**

Notice is hereby given in accordance with section 3:50 of the Local Government Act & section 58 of the Land Administration Act that The Town of Narrogin is proposing to close the portion of Granite Road between Lot 1280, Granite Road and the intersection of Great Southern Highway

Details of this proposal are available for inspection at the Council Office, 89 Earl Street, Narrogin or on the Town of Narrogin website (www.narrogin.wa.gov.au)

Comments on the proposed closure may be lodged with the Town of Narrogin, by submitting correspondence marked to the attention of the CEO no later than 4:00pm on 10 April 2016.

Aaron Cook
Chief Executive Officer



Please Note: Mayor Ballard and Cr Schutz declared interests in this item and departed the meeting at 8:32pm.

Please Note: Deputy Mayor Cr Paternoster presided as Chair.

10.1.379 PROPOSED ROAD CLOSURE – PORTION OF GRANITE ROAD, NARROGIN

File Reference: 28.7.2
Disclosure of Interest: Nil
Applicant: Barry & Roxanne McNab
Previous Item Nos: Nil
Date: 11th December 2014
Author: Director Technical & Environmental Services

Attachments: Copy of submitted correspondence

Summary:

Council is requested to commencing the process to close portion of Granite Road reserve that contains development associated with 172 and 174 Federal Street.

Background:

The owner of No 174 Federal Street (the Butter Factory) recently acquired the adjacent property being No 172 Federal Street from the Crown. The property previously being used for Government Employee Housing.

As part of the settlement process, a normal Rates and Zoning query was received by the Town. During the preparation of the documentation, it was noted by Council staff that development associated with No 172 has been placed on an area of land forming portion of the Granite Road Reserve.

As a result the matter was brought to the attention of the purchaser and suggested that they may wish to request the Town to commence a road closure process, allowing the owners to acquire the additional land containing their development.

Correspondence has now been received from the landowner requesting that Council initiate a road closure process.

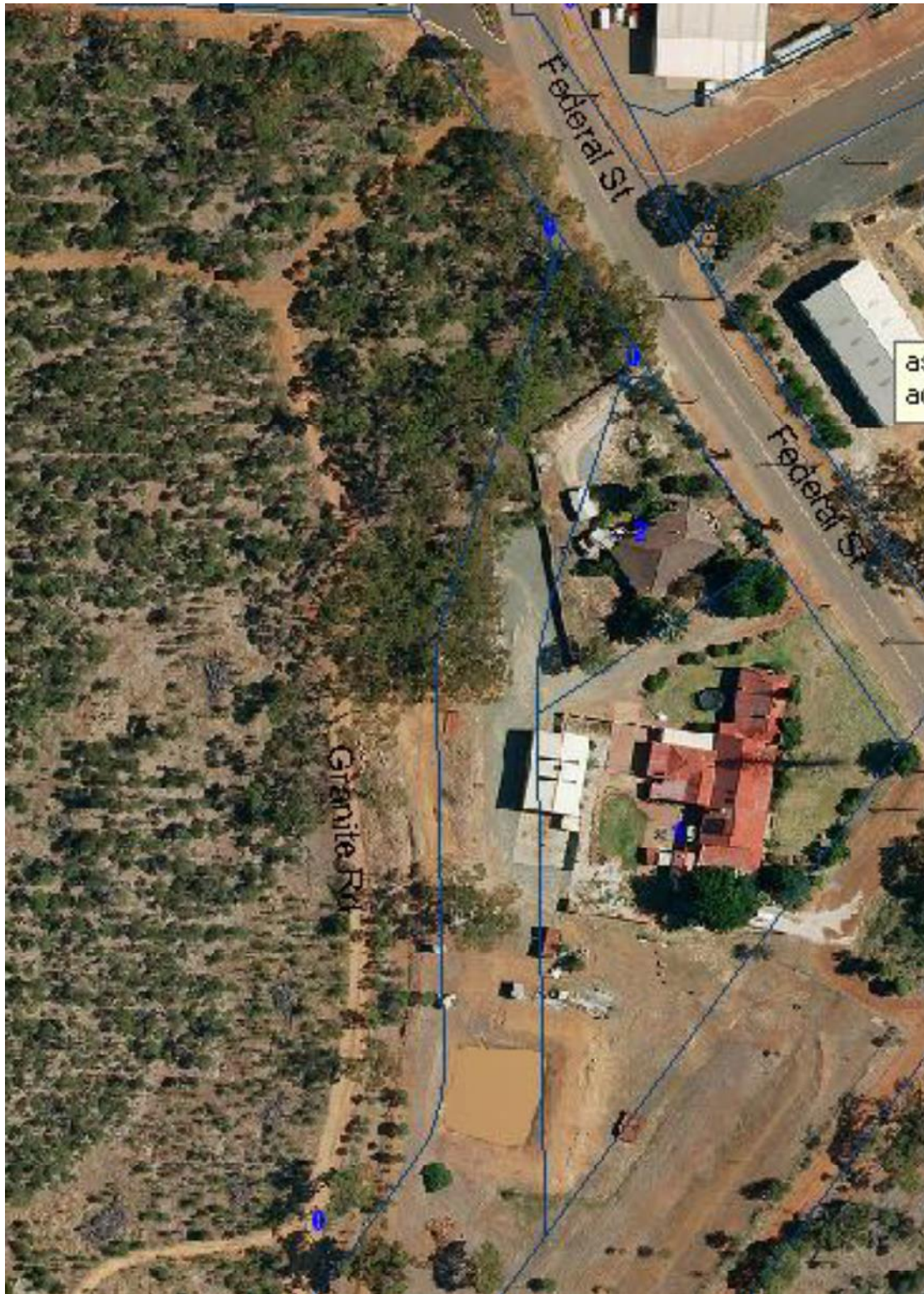
Comment:

As shown on the aerial photograph overleaf, the gravel access road commonly known as Granite Road is not constructed within the gazetted road reserve.

In fact the road reservation has been developed in association with the two adjacent properties. Developments contained within the road reserve include:

- a) Fencing and a portion of the backyard of No 172;
- b) An outbuilding on No 172;
- c) An outbuilding associated with No 174;
- d) Hardstand areas (blue metal) associated with the two properties; and
- e) A Dam associated with No 174.

Examination of the site and available aerial photography confirms that these works have historically existed.



It is the author's opinion that construction of Granite Road on its gazetted alignment is no longer viable given that the adjacent development. As an alternative is strongly recommended

that Council consider closing portion of the gazetted road reserve and gazette a road reserve more suited the current alignment of the access road.

As part of the road closure process, Council must advertise its intent to do so pursuant to the requirements of Section 58 of the Land Administration Act and regulation 9 of the Land Administration Regulations.

Consultation:

Chief Executive Officer

Statutory Environment:

Section 58 of the Land Administration Act and Regulation 9 of the Land Administration Regulations prescribe the procedures and legal requirements associated with road closures.

Policy Implications:

Nil

Financial Implications:

Prior to proceeding with a road closure, agreement should be obtained from the applicant that they will be responsible for meeting all costs, including but not limited to:

- a) Advertising of the proposed closure;
- b) Surveying of the land; and
- c) Acquisition of the land.

Within the submitted correspondence, the owners have undertaken to acquire the land. However no undertaking has been provided in terms of meeting the costs associated with the action.

Strategic Implications:

The rationalisation of the Granite Road reserve is strongly recommended to address the location of private infrastructure and ensure that road users are in fact driving within the gazetted road reserve.

The process is likely to take some six months to complete.

Voting Requirements:

Simple Majority

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|---------------------------------|
| OFFICER'S RECOMMENDATION |
|---------------------------------|

That:

- a) Council Seek agreement/acknowledgement from the owners of No 172 and 174 Federal Street that they will be responsible for all costs associated with the road closure action;
- b) A draft disposal plan be prepared for the purposes of public consultation; and

- c) Following receipt of correspondence in accordance with clause (a) above proceed with advertising its intent to consider closing portion of Granite Road Reserve pursuant to section 58 of the Land Administration Act as associated regulations.

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| Council Resolution: 1214.187 |
|-------------------------------------|

Moved: Cr Michael Kain

Seconded: Cr Colin Ward

That:

- a) Council advise the applicant that it is prepared to proceed with the partial closure of granite road subject to agreement/acknowledgement from the owners of No 172 and 174 Federal Street that they will be responsible for all costs associated with the road closure action;
- b) A draft disposal plan be prepared for the purposes of public consultation; and
- c) Following receipt of correspondence in accordance with clause (a) above proceed with advertising its intent to consider closing portion of Granite Road Reserve pursuant to section 58 of the Land Administration Act as associated regulations.

CARRIED: 5/0

Please Note: Mayor Ballard resumed the Chair at 8.37pm.



8.08 pm – President Ballard and Cr Schutz returned to the meeting.

President Ballard returned to the Chair

10.1.020 MANAGEMENT ORDER – LOT 239 COORAMINNING ROAD, DUMBERNING RESERVE 31109

File Reference: 21.4.2
Disclosure of Interest: Nil
Applicant: Department of Finance – Building Management & Works
Previous Item Nos: Nil
Date: 15 March 2017
Author: Azhar Awang - Executive Manager Development and Regulatory Services
Authorising Officer: Aaron Cook – Chief Executive Officer

Attachments

- Attachment 1 – Locality Plan
- Attachment 2 – Aerial Photograph

Summary

Council's consideration is requested in regards to the Shire accepting the Management Order over Reserve 31109 (Lot 239) Cooraminning Road, Dumberning which forms part of the Narrogin Golf Course.

Background

Council has received a request from the Department of Finance – Building Management & Works requesting that the Shire of Narrogin take over the Management Order of Reserve 31109 (Lot 239) Cooraminning Road, Dumberning.

The Minister for Finance has endorsed a strategy whereby the Department of Finance considers retaining properties where the Department has an ongoing operational interest in the property. As a result of the Department rationalising these interests, they have begun selling potential surplus properties and reallocating management orders to a more appropriate agency.

Reserve 31109 (Lot 239) Cooraminning Road, Dumberning is currently under the Management Order of the Department of Works and forms part of the Narrogin Golf Course Reserve (Reserve 31110).

It is the view of the Department of Finance that the Shire of Narrogin would be the more appropriate body to have the Management Order for Reserve 31109.

Comment

Reserve 31109 (Lot 239) Cooraminning Road, Dumberning is part of the Narrogin Golf Course Reserve which is under the Management Order of the Department of Works. The remainder of the Narrogin Golf Course (Reserve 31110) is under the Management Order of the Shire of Narrogin. It makes practical sense that Reserve 31109 is under the Management Order of the Shire of Narrogin consistent with the purpose of the Reserve (Golf Course).

It is also recommended that Reserve 31109 be amalgamated to Reserve 31110 as one reserve.

In order for the Department of Finance – Building Management & Works to change the Management Order a formal resolution of Council is requested to accept the Management Order of Reserve 31109.

This will formalise the existing situation and it is therefore recommended that Council accepts the Management Order of Reserve 31109 under its care and control.

Consultation

Nil

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

The Corporate Business Plan or the Strategic Community Plan 2012-2022

Key Objectives 3 - Parks Gardens and Natural Environment

3.3 – Consolidate and identify purposes for all of Council's reserves and properties for ongoing and future use.

Voting Requirements

Simple Majority

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| COUNCIL RESOLUTION 0317.026 AND OFFICER'S RECOMMENDATION |
|---|

Moved: Cr Fisher

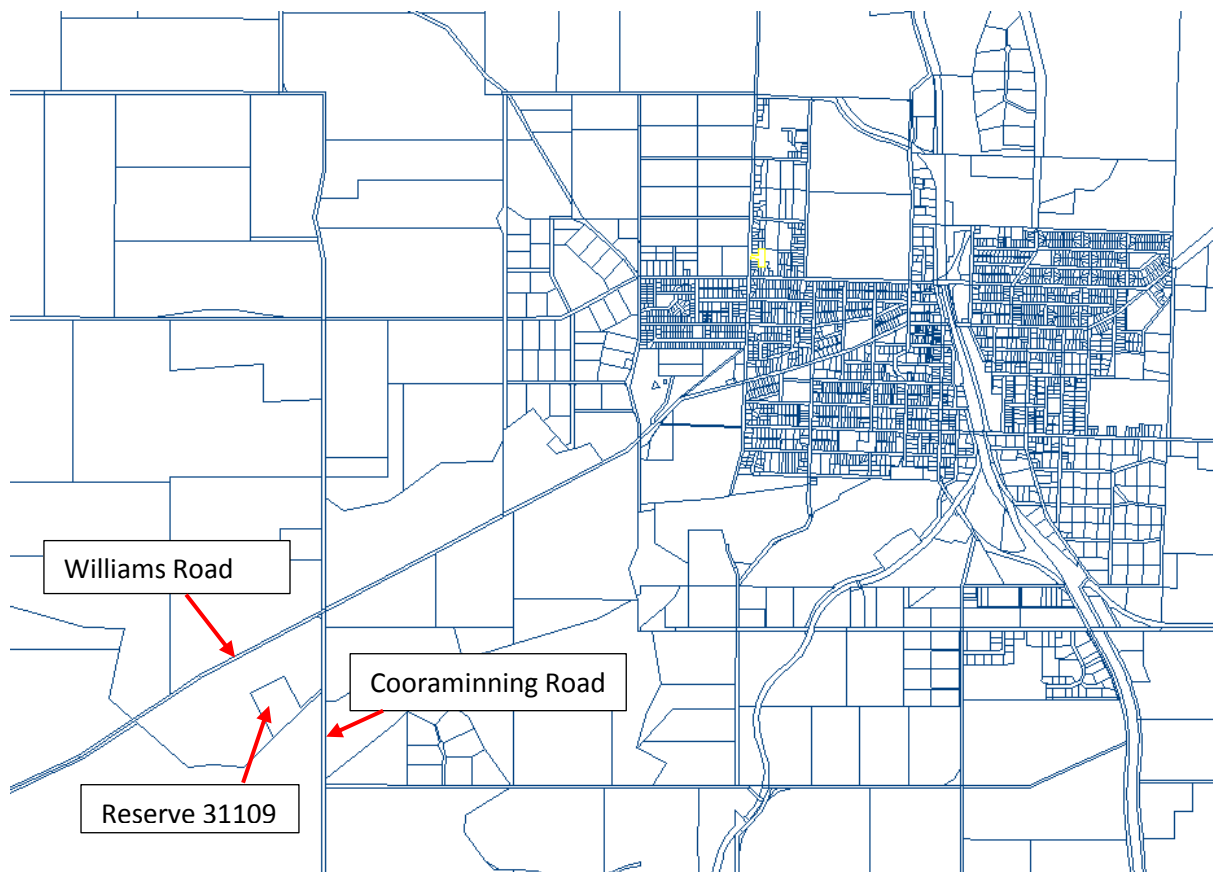
Seconded: Cr Seale

That Council:

Accepts the Management Order for Reserve 31109 (Lot 239) Cooraminning Road, Dumberning for the purpose of a golf course subject to the following conditions;

1. Reserve 31109 is to be amalgamated to Reserve 31110.
2. All costs associated with the Management Order and the amalgamation of the Reserves will be at no cost to Council.
3. Write to Narrogin Golf Club and inform them of Council's decision.

CARRIED 9/0



Attachment 1 – Locality Plan



Attachment 2 – Aerial Photograph

10.1.021 TERMS OF REFERENCE – ROADS REFERENCE GROUP

| | |
|--------------------------------|--|
| File Reference: | 28.6.1 |
| Disclosure of Interest: | Nil |
| Applicant: | Cr Tim Wiese |
| Previous Item Nos: | 10.1.007 of 22 February 2017 |
| Date: | 7 March 2017 |
| Author: | Niel Mitchell – Merger Project Manager |
| Authorising Officer: | Torre Evans – Executive Manager Technical & Rural Services |

Attachments

- Roads Reference Group – Draft Terms of Reference

Summary

To establish the Roads Reference Group and determine elected member participation.

Background

The Council meeting of 22 February 2017 resolved to establish a roads working group to maintain communication in relation to road maintenance, construction, program and budgetary matters.

The reference group is to consist of three elected members, Executive Manager Technical and Rural Services, Manager Operations and the Technical Officer.

Comment

The resolution of Council was –

That Council:

Endorse the formation of a Road Working Group consisting of three nominated Elected Members and administrative staff as required.

Draft Terms of Reference are attached for Council's review.

Once acceptable, Council needs to resolve that the Roads Reference Group Terms of Reference be included in the document *Council Committees and Reference Groups – Establishment and Terms of Reference*, which is to be reviewed and confirmed every two years following the local government ordinary elections (next due in October 2017).

Council also needs to determine elected members and deputies to the Reference Group.

Consultation:

- Torre Evans - Executive Manager Technical and Rural Services

Statutory Environment

Nil

Policy Implications

Terms of Reference – Council Committees and Reference Groups

Financial Implications

Costs associated with operating the Reference Group will be contained within the current 2016/17 adopted budget.

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

1. Establish the Roads Reference Group in accordance with the Terms of Reference attached.
2. The Terms of Reference be incorporated into the document *Council Committees and Reference Groups – Establishment and Terms of Reference* to be reviewed in October 2017 following the local government ordinary elections.
3. That the membership of the Roads Reference Group be –

| Reference Group | Member/s | Deputy/s |
|-----------------------|--|----------|
| Roads Reference Group | | |
| | | |
| | | |
| | Executive Manager Technical & Rural Services | |
| | Manager Operations | |
| | Technical Officer | |

COUNCIL RESOLUTION 0317.027**Moved: Cr Wiese****Seconded: Cr Ballard**

That Council:

1. Establish the Roads Reference Group in accordance with the Terms of Reference attached as amended.
2. The Terms of Reference be incorporated into the document *Council Committees and Reference Groups – Establishment and Terms of Reference* to be reviewed in October 2017 following the local government ordinary elections.
3. That the membership of the Roads Reference Group be –

| Reference Group | Member/s | Deputy/s |
|-----------------------|--|--------------|
| Roads Reference Group | Cr T Wiese | Cr G Ballard |
| | Cr C Ward | |
| | Cr N Walker | |
| | Executive Manager Technical & Rural Services | |
| | Manager Operations | |
| | Technical Officer | |

CARRIED 9/0

Reason for change:

1. Resolution point 1. was amended to indicate that the Terms of Reference was to be edited to include a new point f) under the heading Role and Scope to say:
“f) Consider requirements of Work Crew to implement road programs (plant)”
2. To include the names of the nominated Elected Members and Deputy to participate in the Roads Reference Group.

2.3 Roads Reference Group

Statutory context Appendix 1 – Standard conditions for establishment of Council Committees and Reference Groups

Corporate context Appendix 1 – Standard conditions for establishment of Council Committees and Reference Group

History Established 22 March 2017

Establishment

Objectives A working group to enhance communication between elected members and Technical & Rural Services staff –for

- information exchange
- discussion of technical issues.

Meeting frequency Quarterly –

- August – review roadworks program and recommended timetable
- November – progress review
- February – progress review, consider priorities for Budget consideration
- May – progress review, confirm Budget priorities for consideration

Membership

| Composition resolved by Council | | |
|------------------------------------|----------|---|
| Nomination of | No. | |
| Elected members | 3 | |
| Employees, including ex-officio | 3 | Executive Manager Technical & Rural Services Manager Operations Technical Officer |
| Other persons – Community at large | 0 | |
| • Specific organisations | 0 | |
| Total Participation | 6 | |

Administrative Support

| | |
|----------------------------|--|
| Senior Officer responsible | Executive Manager Technical & Rural Services |
| Initial contact person | Technical Officer |

Role and Scope

1. To –
 - a) review progression of the road works program;
 - b) ensure issues of concern to resident and users of the Shire's road network are discussed;
 - c) provide feedback regarding roadworks priorities for annual budget consideration;
 - d) consider priorities for roadworks consistent with Roads Asset Management Plan; and
 - e) make recommendations to Council through the Senior Officer responsible.

– End of TOR

Notes

10.2 CORPORATE AND COMMUNITY SERVICES

10.2.022 LIST OF ACCOUNTS FOR ENDORSEMENT – FEBRUARY 2017

File Reference: 12.1.1
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 28 February 2017
Author: Brooke Conway – Finance Officer Accounts
Authorising Officer: Frank Ludovico – Executive Manager Corporate & Community Services

Attachments

- List of Accounts for Endorsement – February 2017 (provided separately)

Summary

Council is requested to endorse the payments as presented in the List of Accounts for Endorsement – February 2017.

Background

Pursuant to *Local Government Act 1995 Section 6.8 (2)(b)*, where expenditure has been incurred by a local government, it is to be reported to the next ordinary meeting of Council.

Comment

The attached “List of Accounts for Endorsement – February 2017” is presented to Council for endorsement. Below is a summary of activity.

| | |
|--|--------------|
| Total Creditor Payments February 2017 | \$607,848.30 |
| Total Payroll Payments February 2017 | \$326,756.06 |
| Total Payments February 2017 | \$934,604.36 |
| Percentage paid by EFT February 2017 | 65% |
| Percentage paid by Cheque February 2017 | 1% |
| Percentage paid by Payroll February 2017 | 34% |
| Percentage of Local Suppliers & Wages paid February 2017 | 65% |
| Dollar Value spent with Local Suppliers February 2017 | \$277,481.69 |
| Percentage of Non-Local Suppliers February 2017 | 35% |

Due to recent frauds, the payment schedule has been provided to Elected Members under separate cover. Printed copies will be available on request at the administration building and the library.

When considering the funding category of the schedule please note 'F' is fully funded, 'PF' is partially funded, 'R' is reimbursements and 'I' is insurance claims.

Consultation

Nicole Bryant – Manager Finance (Acting)

Statutory Environment

Local Government Act 1995 Section 6.8 (2)(b), Policy Implications

Policy Implications

Nil

Financial Implications

All expenditure has been approved via adoption of the 2016/2017 Annual Budget, or resulting from a council motion for a budget amendment.

Strategic Implications

Nil

Voting Requirements

Simple Majority

| |
|---|
| COUNCIL RESOLUTION 0317.028 AND OFFICER'S RECOMMENDATION |
|---|

Moved: Cr Schutz

Seconded: Cr Fisher

That Council:

Endorse the payments as presented in the List of Accounts for endorsement for the month of February 2017 for the Municipal Fund totalling \$934,604.36.

CARRIED 9/0

10.2.023 MONTHLY FINANCIAL REPORTS – FEBRUARY 2017

File Reference: 12.8.1
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 15 March 2017
Author: Nicole Bryant – Manager of Finance (Acting)
Authorising Officer: Frank Ludovico – Executive Manager Corporate & Community Services

Attachments

- Monthly Financial Report for the period ended 28 February 2017

Background

Council is requested to review the February 2017 Monthly Financial Reports.

Summary

In accordance with the *Local Government Financial Management Regulations (1996), Regulation 34*, the Shire is to prepare a monthly Statement of Financial Activity for approval by Council.

Comment

The February 2017 Monthly Financial Reports are presented for review.

Consultation

Bob Waddell, Consultant

Statutory Environment

Local Government Financial Regulations (1996) (as amended) 22, 32, and 34 apply.

Policy Implications

Nil

Financial Implications

All expenditure has been approved via adoption of the 2016/17 Annual Budget, or resulting from a Council Motion for a budget amendment.

Strategic Implications

Nil

Voting Requirements

Simple Majority

| |
|---|
| COUNCIL RESOLUTION 0317.029 AND OFFICER'S RECOMMENDATION |
|---|

Moved: Cr Schutz

Seconded: Cr Wiese

That Council:

Receive the February 2017 Monthly Financial Reports as presented.

CARRIED 9/0



MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 28 FEBRUARY 2017

TABLE OF CONTENTS

Statement of Financial Activity by Nature and Type

Statement of Financial Activity by Statutory Reporting Program

| | |
|---------|------------------------------------|
| Note 1 | Significant Accounting Policies |
| Note 2 | Graphical Representation |
| Note 3 | Surplus/(Deficit) Position |
| Note 4 | Cash and Investments |
| Note 5 | Major Variances |
| Note 6 | Budget Amendments |
| Note 7 | Receivables |
| Note 8 | Rating Information |
| Note 9 | Grants |
| Note 10 | Cash Backed Reserves |
| Note 11 | Capital Disposals and Acquisitions |
| Note 12 | Trust |
| Note 13 | Information on Borrowings |

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

SHIRE OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
FOR THE PERIOD ENDED 28 FEBRUARY 2017

| | Note | Adopted Annual Budget | Revised Annual Budget | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(b) | Var |
|--|------|-----------------------|-----------------------|---------------------|--------------------|--------------------|--------------------|-----|
| Operating Revenues | | \$ | \$ | \$ | \$ | \$ | % | |
| Grants, Subsidies and Contributions | 9 | 3,834,372 | 3,834,372 | 2,803,429 | 3,107,068 | 303,639 | 10% | |
| Profit on Asset Disposal | 11 | 1,500 | 1,500 | 1,000 | 0 | (1,000) | (100%) | |
| Fees and Charges | | 1,505,220 | 1,505,220 | 1,251,677 | 1,347,682 | 96,005 | 7% | |
| Service Charges | | 0 | 0 | 0 | 0 | 0 | | |
| Interest Earnings | | 182,100 | 182,100 | 118,892 | 136,783 | 17,891 | 13% | ▲ |
| Other Revenue | | 154,500 | 154,500 | 102,992 | 85,987 | (17,005) | (20%) | ▼ |
| Total (Excluding Rates) | | 5,677,692 | 5,677,692 | 4,277,990 | 4,677,521 | 399,531 | | |
| Operating Expense | | | | | | | | |
| Employee Costs | | (4,747,282) | (4,775,020) | (3,166,226) | (2,927,991) | 238,235 | 8% | |
| Materials and Contracts | | (3,841,876) | (3,819,138) | (2,547,812) | (1,818,377) | 729,435 | 40% | ▼ |
| Utilities Charges | | (705,537) | (705,537) | (479,654) | (393,102) | 86,552 | 22% | ▼ |
| Depreciation (Non-Current Assets) | | (2,299,553) | (2,299,553) | (1,532,952) | (1,663,913) | (130,961) | (8%) | |
| Interest Expenses | | (75,851) | (75,851) | (50,536) | (35,406) | 15,130 | 43% | ▼ |
| Insurance Expenses | | (283,943) | (283,943) | (279,274) | (287,751) | (8,477) | (3%) | |
| Loss on Asset Disposal | 11 | (306,206) | (306,206) | (204,120) | (387,239) | (183,119) | (47%) | ▲ |
| Other Expenditure | | (4,249,534) | (4,249,534) | (2,859,148) | (2,156,547) | 702,601 | 33% | ▼ |
| Total | | (16,509,783) | (16,514,783) | (11,119,722) | (9,670,326) | 1,449,396 | | |
| Funding Balance Adjustment | | | | | | | | |
| Add Back Depreciation | | 2,299,553 | 2,299,553 | 1,532,952 | 1,663,913 | 130,961 | 8% | |
| Adjust (Profit)/Loss on Asset Disposal | 11 | 304,706 | 304,706 | 203,120 | 387,239 | 184,119 | 48% | ▲ |
| Adjust Employee Benefits Provision (Non-Current) | | 0 | 0 | 0 | 0 | 0 | | |
| Adjust Deferred Pensioner Rates (Non-Current) | | 0 | 0 | 0 | 0 | 0 | | |
| Movement in Leave Reserve (Added Back) | | 0 | 0 | 0 | 3,962 | 3,962 | 100% | |
| Adjustment for SoN Figures in NCA's | | 0 | 0 | 0 | 51,922 | 51,922 | (100%) | |
| Adjust Rounding | | 0 | 0 | 0 | 0 | 0 | | |
| Net Operating (Ex. Rates) | | (8,227,832) | (8,232,832) | (5,105,660) | (2,885,770) | 2,219,890 | | |
| Capital Revenues | | | | | | | | |
| Grants, Subsidies and Contributions | 9 | 1,721,744 | 1,398,515 | 932,336 | 281,043 | (651,293) | (232%) | ▼ |
| Proceeds from Disposal of Assets | 11 | 598,145 | 608,145 | 204,145 | 539,537 | 335,392 | 62% | ▲ |
| Proceeds from New Debentures | 13 | 350,000 | 350,000 | 350,000 | 0 | (350,000) | (100%) | ▼ |
| Proceeds from Sale of Investments | | 0 | 0 | 0 | 0 | 0 | | |
| Proceeds from Advances | | 0 | 0 | 0 | 0 | 0 | | |
| Self-Supporting Loan Principal | | 0 | 0 | 0 | 0 | 0 | | |
| Transfer from Reserves | 10 | 1,471,398 | 1,521,398 | 72,904 | 0 | (72,904) | (100%) | ▼ |
| Total | | 4,141,287 | 3,878,058 | 1,559,385 | 820,579 | (738,806) | | |
| Capital Expenses | | | | | | | | |
| Land Held for Resale | 10 | 0 | 0 | 0 | 0 | 0 | | |
| Land and Buildings | 11 | (1,940,939) | (1,940,939) | 0 | (546,315) | (546,315) | (100%) | ▲ |
| Plant and Equipment | 11 | (487,000) | (547,000) | (333,000) | (323,379) | 9,621 | 3% | |
| Furniture and Equipment | 11 | (74,000) | (69,000) | (10,000) | (51,024) | (41,024) | (80%) | ▲ |
| Infrastructure Assets - Roads | 11 | (2,637,621) | (2,314,392) | (485,186) | (1,321,743) | (836,557) | (63%) | ▲ |
| Infrastructure Assets - Footpaths | 11 | (50,000) | (50,000) | 0 | (48,272) | (48,272) | (100%) | ▲ |
| Infrastructure Assets - Road Drainage | 11 | (65,000) | (65,000) | 0 | 0 | 0 | | |
| Infrastructure Assets - Parks & Ovals | 11 | (20,000) | (20,000) | 0 | (14,028) | (14,028) | (100%) | ▲ |
| Infrastructure Assets - Townscape | 11 | 0 | 0 | 0 | 0 | 0 | | |
| Infrastructure Assets - Other | 11 | (955,735) | (955,735) | 0 | (588,876) | (588,876) | (100%) | ▲ |
| Purchase of Investments | | 0 | 0 | 0 | 0 | 0 | | |
| Repayment of Debentures | 13 | (221,310) | (221,310) | (125,005) | (124,310) | 695 | 1% | |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | 0 | | |
| Transfer to Reserves | 10 | (295,737) | (295,737) | (197,152) | (44,934) | 152,218 | 339% | ▼ |
| Total | | (6,747,342) | (6,479,113) | (1,150,343) | (3,062,879) | (1,912,536) | | |
| Net Capital | | (2,606,055) | (2,601,055) | 409,042 | (2,242,300) | (2,651,342) | | |
| Total Net Operating + Capital | | (10,833,887) | (10,833,887) | (4,696,618) | (5,128,070) | (431,452) | | |
| Rate Revenue | | 4,517,811 | 4,517,811 | 4,517,811 | 4,458,160 | (59,651) | (1%) | |
| Opening Funding Surplus(Deficit) | | 6,316,076 | 5,860,483 | 5,860,483 | 5,860,483 | 0 | 0% | |
| Closing Funding Surplus(Deficit) | 3 | 0 | (455,592) | 5,681,676 | 5,190,573 | (491,103) | | |

SHIRE OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
FOR THE PERIOD ENDED 28 FEBRUARY 2017

| | Note | Adopted Annual Budget | Revised Annual Budget (d) | YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(b) | Var |
|--|------|-----------------------|---------------------------|---------------------|--------------------|--------------------|--------------------|-----|
| Operating Revenues | | \$ | \$ | \$ | \$ | \$ | % | |
| Governance | | 96,100 | 96,100 | 64 | 112,263 | 112,199 | 100% | ▲ |
| General Purpose Funding | | 2,476,134 | 2,476,134 | 1,837,497 | 1,876,882 | 39,385 | 2% | |
| Law, Order and Public Safety | | 35,797 | 35,797 | 27,832 | 30,927 | 3,095 | 10% | |
| Health | | 7,500 | 7,500 | 5,992 | 6,378 | 386 | 6% | |
| Education and Welfare | | 1,287,386 | 1,287,386 | 928,315 | 1,045,949 | 117,634 | 11% | ▲ |
| Housing | | 13,000 | 13,000 | 8,656 | 9,100 | 444 | 5% | |
| Community Amenities | | 978,119 | 978,119 | 892,630 | 930,148 | 37,518 | 4% | |
| Recreation and Culture | | 424,355 | 424,355 | 292,864 | 141,141 | (151,723) | (107%) | ▼ |
| Transport | | 1,714,688 | 1,391,459 | 972,260 | 480,073 | (492,187) | (103%) | ▼ |
| Economic Services | | 249,694 | 249,694 | 166,448 | 184,701 | 18,253 | 10% | |
| Other Property and Services | | 116,663 | 116,663 | 77,768 | 141,001 | 63,233 | 45% | ▲ |
| Total (Excluding Rates) | | 7,399,436 | 7,076,207 | 5,210,326 | 4,958,563 | (251,763) | | |
| Operating Expense | | | | | | | | |
| Governance | | (1,707,907) | (1,692,907) | (1,160,053) | (930,665) | 229,388 | 25% | ▼ |
| General Purpose Funding | | (177,867) | (177,867) | (113,591) | (115,436) | (1,845) | (2%) | |
| Law, Order and Public Safety | | (427,553) | (427,553) | (293,592) | (201,770) | 91,822 | 46% | ▼ |
| Health | | (194,492) | (194,492) | (131,879) | (82,805) | 49,074 | 59% | ▼ |
| Education and Welfare | | (5,492,981) | (5,492,981) | (3,669,774) | (2,824,563) | 845,211 | 30% | ▼ |
| Housing | | (31,874) | (31,874) | (22,279) | (15,265) | 7,014 | 46% | |
| Community Amenities | | (1,435,677) | (1,435,677) | (962,605) | (769,771) | 192,834 | 25% | ▼ |
| Recreation and Culture | | (2,688,661) | (2,688,661) | (1,836,504) | (1,603,657) | 232,847 | 15% | ▼ |
| Transport | | (3,289,313) | (3,289,313) | (2,194,407) | (2,198,210) | (3,803) | (0%) | |
| Economic Services | | (1,025,957) | (1,025,957) | (692,944) | (621,737) | 71,207 | 11% | ▼ |
| Other Property and Services | | (37,501) | (57,501) | (42,094) | (306,446) | (264,352) | (86%) | ▲ |
| Total | | (16,509,783) | (16,514,783) | (11,119,722) | (9,670,326) | 1,449,396 | | |
| Funding Balance Adjustment | | | | | | | | |
| Add back Depreciation | | 2,299,553 | 2,299,553 | 1,532,952 | 1,663,913 | 130,961 | 8% | |
| Adjust (Profit)/Loss on Asset Disposal | 11 | 304,706 | 304,706 | 203,120 | 387,239 | 184,119 | 48% | ▲ |
| Adjust Employee Benefits Provision (Non-Current) | | 0 | 0 | 0 | 0 | 0 | | |
| Adjust Deferred Pensioner Rates (Non-Current) | | 0 | 0 | 0 | 0 | 0 | | |
| Movement in Leave Reserve (Added Back) | | 0 | 0 | 0 | 3,962 | 3,962 | 100% | |
| Adjustment for SoN Figures in NCA's | | 0 | 0 | 0 | 51,922 | 51,922 | 100% | ▲ |
| Adjust Rounding | | 0 | 0 | 0 | 0 | 0 | | |
| Net Operating (Ex. Rates) | | (6,506,088) | (6,834,317) | (4,173,324) | (2,604,727) | 1,568,597 | | |
| Capital Revenues | | | | | | | | |
| Proceeds from Disposal of Assets | 11 | 598,145 | 608,145 | 204,145 | 539,537 | 335,392 | 62% | ▲ |
| Proceeds from New Debentures | 13 | 350,000 | 350,000 | 350,000 | 0 | (350,000) | (100%) | ▼ |
| Proceeds from Sale of Investments | | 0 | 0 | 0 | 0 | 0 | | |
| Proceeds from Advances | | 0 | 0 | 0 | 0 | 0 | | |
| Self-Supporting Loan Principal | | 0 | 0 | 0 | 0 | 0 | | |
| Transfer from Reserves | 10 | 1,471,398 | 1,521,398 | 72,904 | 0 | (72,904) | (100%) | ▼ |
| Total | | 2,419,543 | 2,479,543 | 627,049 | 539,537 | (87,512) | | |
| Capital Expenses | | | | | | | | |
| Land Held for Resale | 10 | 0 | 0 | 0 | 0 | 0 | | |
| Land and Buildings | 11 | (1,940,939) | (1,940,939) | 0 | (546,315) | (546,315) | (100%) | ▲ |
| Plant and Equipment | 11 | (487,000) | (547,000) | (333,000) | (323,379) | 9,621 | 3% | |
| Furniture and Equipment | 11 | (74,000) | (69,000) | (10,000) | (51,024) | (41,024) | (80%) | ▲ |
| Infrastructure Assets - Roads | 11 | (2,637,621) | (2,314,392) | (485,186) | (1,321,743) | (836,557) | (63%) | ▲ |
| Infrastructure Assets - Footpaths | 11 | (50,000) | (50,000) | 0 | (48,272) | (48,272) | (100%) | ▲ |
| Infrastructure Assets - Road Drainage | 11 | (65,000) | (65,000) | 0 | 0 | 0 | | |
| Infrastructure Assets - Parks & Ovals | 10 | (20,000) | (20,000) | 0 | (14,028) | (14,028) | (100%) | ▲ |
| Infrastructure Assets - Townscape | 10 | 0 | 0 | 0 | 0 | 0 | | |
| Infrastructure Assets - Other | 11 | (955,735) | (955,735) | 0 | (588,876) | (588,876) | (100%) | ▲ |
| Purchase of Investments | | 0 | 0 | 0 | 0 | 0 | | |
| Repayment of Debentures | 13 | (221,310) | (221,310) | (125,005) | (124,310) | 695 | 1% | |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | 0 | | |
| Transfer to Reserves | 10 | (295,737) | (295,737) | (197,152) | (44,934) | 152,218 | 339% | ▼ |
| Total | | (6,747,342) | (6,479,113) | (1,150,343) | (3,062,879) | (1,912,536) | | |
| Net Capital | | (4,327,799) | (3,999,570) | (523,294) | (2,523,342) | (2,000,048) | | |
| Total Net Operating + Capital | | (10,833,887) | (10,833,887) | (4,696,618) | (5,128,070) | (431,452) | | |
| Rate Revenue | | 4,517,811 | 4,517,811 | 4,517,811 | 4,458,160 | (59,651) | (1%) | |
| Opening Funding Surplus(Deficit) | | 6,316,076 | 5,860,483 | 5,860,483 | 5,860,483 | 0 | 0% | |
| Closing Funding Surplus(Deficit) | 3 | 0 | (455,592) | 5,681,676 | 5,190,573 | (491,103) | | |

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES

Financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(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 obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade 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 valued 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 of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale 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.

(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:

| | |
|--------------------------|-----------------|
| Buildings | 50 to 100 years |
| Furniture and Equipment | 10 years |
| Plant and Equipment | 5 to 15 years |
| Sealed roads and streets | |
| clearing and earthworks | not depreciated |
| construction/road base | 50 years |
| original surfacing and | |
| major re-surfacing | |
| - bituminous seals | 20 years |
| Gravel roads | |
| clearing and earthworks | not depreciated |
| construction/road base | 50 years |
| gravel sheet | 12 years |
| Formed roads (unsealed) | |
| clearing and earthworks | not depreciated |
| construction/road base | 50 years |
| Footpaths - slab | 40 years |

Capitalisation Threshold

Plant, Property and Equipment (excluding Buildings) items to \$5,000 or greater, and Building and Infrastructure items to \$10,000 or greater.

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually 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,

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

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 at 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.

(n) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable capitalised as part of the cost of the particular asset.

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. 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.

(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.

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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, service charges and sewerage rates.

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 classifications.

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 are 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.

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

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 levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(q) Statement of Objectives

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

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Members of Council, Civic Functions, Executive Support, Human Resources & Payroll, Security Services, Administration Support, Records Management, Information Technology and Financial Control.

GENERAL PURPOSE FUNDING

All Rate Revenue and Penalties, General Purpose Grant, Pensioners Deferred Rates Grant and Interest Revenue.

LAW, ORDER, PUBLIC SAFETY

Fire Prevention, Animal Control, General Ranger Services, Emergency Services.

HEALTH

Maternal and Infant Health, Preventative Services (Immunisation), Inspections, Pest Control.

HOUSING

The Town does not have any staff or other residential housing.

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

(q) Statement of Objectives (Continued)

COMMUNITY AMENITIES

Sanitation Household Refuse, Refuse Site, Sewerage, Protection of the Environment, Town Planning, Cemeteries, Bus Shelters.

RECREATION AND CULTURE

Public Halls and Civic Centres, Aquatic Centre, Beaches, Recreation Grounds (Active and Passive), Arts, Leisure Development, Libraries, Museum, Arts Centre.

TRANSPORT

Road Maintenance, Footpaths, Bridges, Street Trees, Street Lighting, Cycle ways, Vehicle Crossovers, Depots, Parking.

ECONOMIC SERVICES

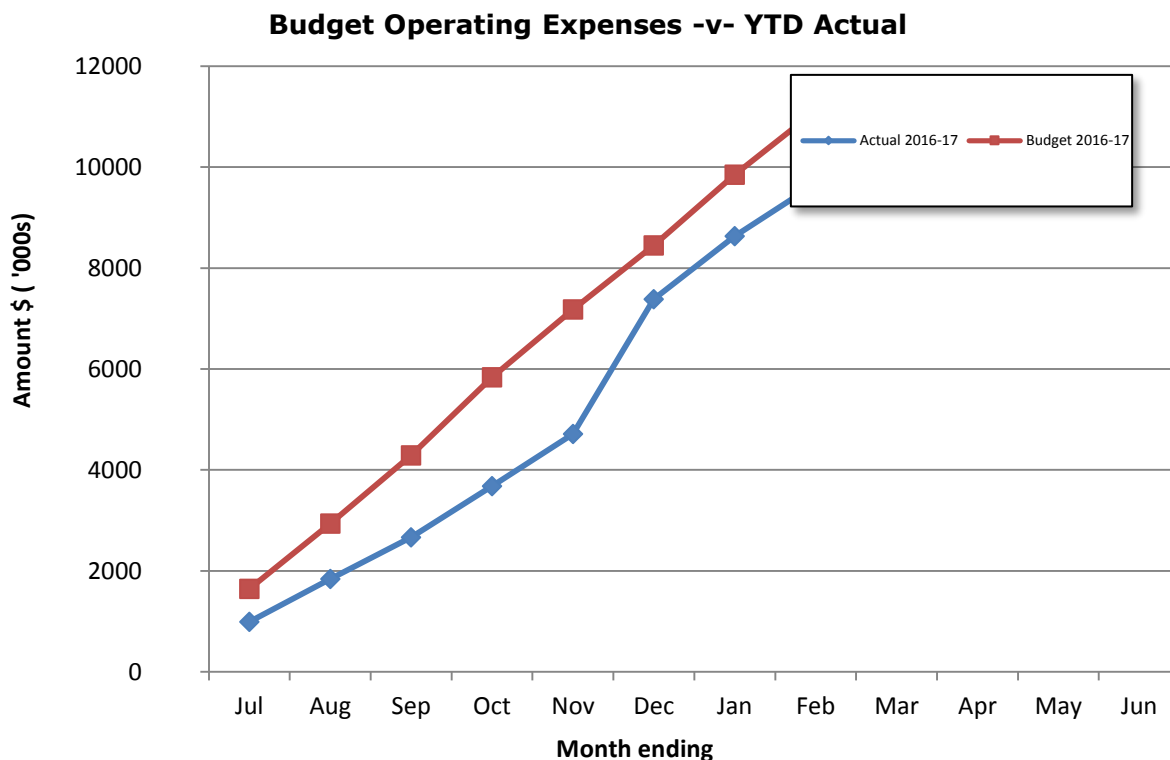
Rural Services, Tourism, Building Control, Economic Development.

OTHER PROPERTY & SERVICES

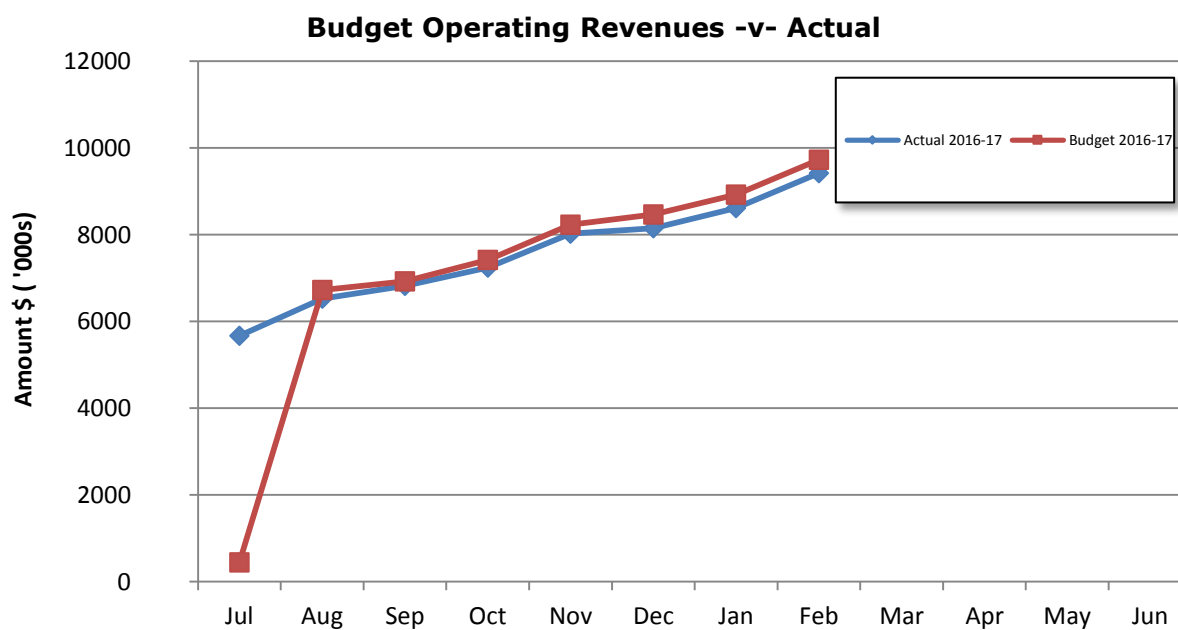
Private Works, Stocks and Miscellaneous Items.

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 2 - Graphical Representation - Source Statement of Financial Activity



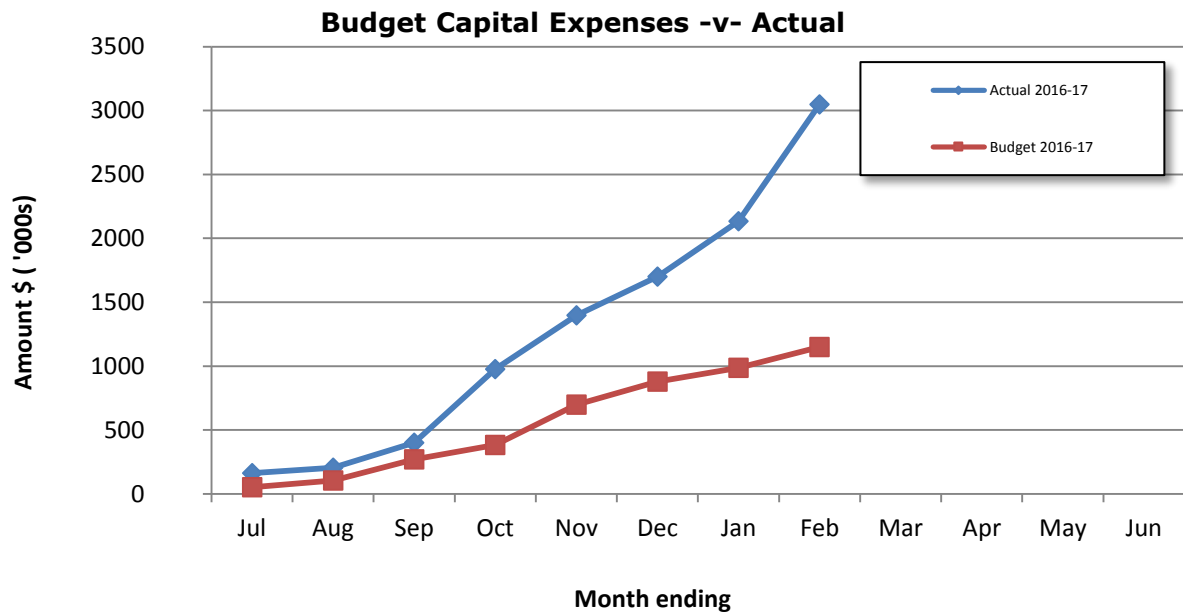
Comments/Notes - Operating Expenses



Comments/Notes - Operating Revenues

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 2 - Graphical Representation - Source Statement of Financial Activity

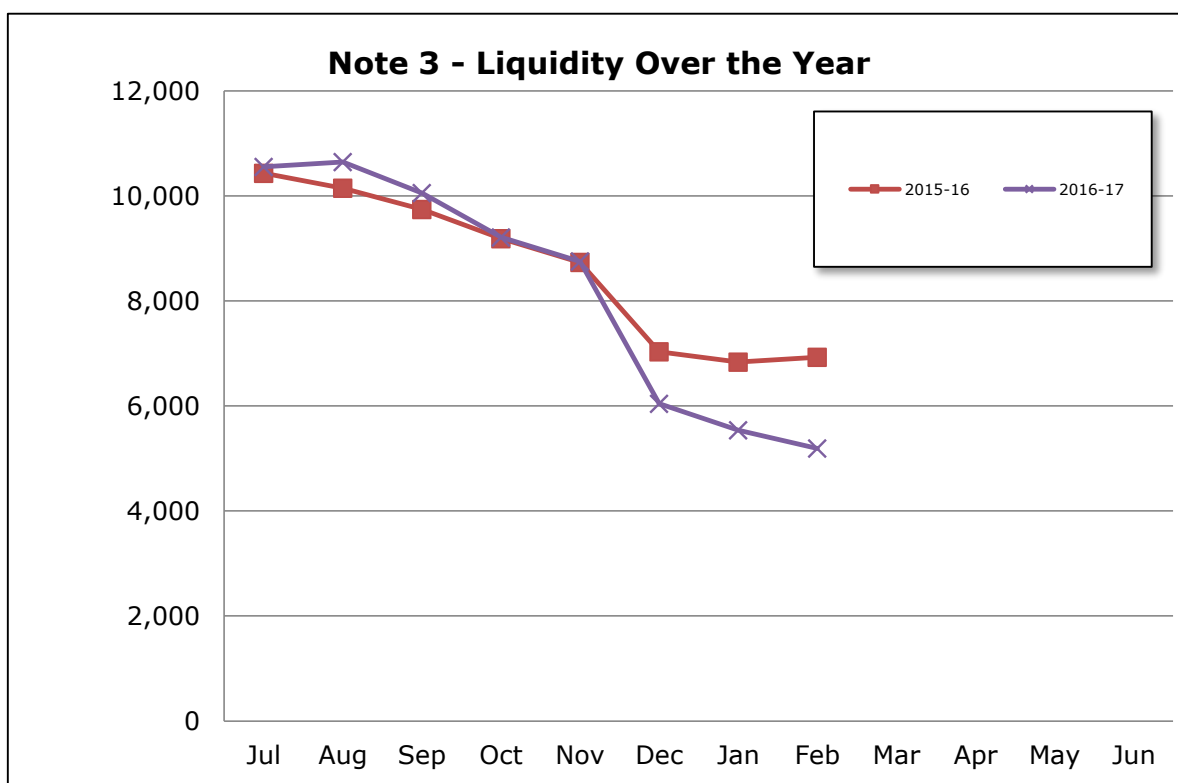


Comments/Notes - Capital Expenses

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 3: SURPLUS/(DEFICIT) POSITION

| | | Positive=Surplus (Negative=Deficit) | | |
|-------------------------------------|--|-------------------------------------|-------------|-----------------------|
| | | 28/02/2017 | 31/01/2017 | 29/02/2016 |
| Note | | This Period | Last Period | Same Period Last Year |
| | | \$ | \$ | \$ |
| Current Assets | | | | |
| 4 | Cash Unrestricted | 5,892,631 | 5,480,190 | 6,877,265 |
| 4 | Cash Restricted | 4,231,987 | 4,201,930 | 4,167,800 |
| 7 | Receivables - Rates and Rubbish, ESL, Excess Rates | 779,479 | 894,174 | 567,715 |
| 7 | Receivables -Other | 178,704 | 62,306 | 233,888 |
| | | 11,084,000 | 10,639,799 | 11,846,667 |
| Less: Current Liabilities | | | | |
| | Payables | (1,301,274) | (539,113) | (630,913) |
| | Loan Liability | (109,643) | (109,643) | (66,340) |
| | Provisions | (730,966) | (730,966) | (448,020) |
| | | (2,141,883) | (1,379,722) | (1,145,273) |
| Net Current Asset Position | | 8,942,118 | 9,260,077 | 10,701,394 |
| | Less: Cash Restricted | (4,231,987) | (4,201,930) | (4,167,800) |
| | Add Back: Component of Leave Liability not Required to be funded | 372,951 | 370,303 | 326,113 |
| | Add Back: Current Loan Liability | 109,643 | | 66,340 |
| | Adjustment for Trust Transactions Within Muni | (2,151) | 0 | 0 |
| Net Current Funding Position | | 5,190,574 | 5,428,450 | 6,926,048 |



Comments - Net Current Funding Position

The Net Current Funding Position above includes Karinya Grant funds of \$1,919,119. The adjusted position is therefore \$3,306,684.

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 4: CASH AND INVESTMENTS

| | Interest | Unrestricted | Restricted | Trust | Total | Institution | Maturity |
|----------------------------|----------|--------------|------------|--------|------------|-------------|----------|
| | Rate | \$ | \$ | \$ | Amount \$ | | Date |
| (a) Cash Deposits | | | | | | | |
| Municipal Account | 1.95% | 4,049,923 | | | 4,049,923 | NAB | On-Call |
| Old Shire Municipal Funds | | 108,313 | | | 108,313 | ANZ | On-Call |
| Old Shire Term Deposit | | 118,093 | | | 118,093 | ANZ | On-Call |
| Department of Transport | | (305,557) | | | (305,557) | | |
| Cash Floats - Admin | | 1,200 | | | 1,200 | | |
| Library | | 150 | | | 150 | | |
| Homecare | | 100 | | | 100 | | |
| NRLC - Till 1 | | 0 | | | 0 | | |
| Refuse Site | | 100 | | | 100 | | |
| Caravan Park | | 100 | | | 100 | | |
| Petty Cash - Admin | | 300 | | | 300 | | |
| Library | | 200 | | | 200 | | |
| Homecare | | 350 | | | 350 | | |
| CATS | | 240 | | | 240 | | |
| Reserve Account | | | | | 0 | NAB | |
| Trust Account | 1.50% | | | 94,179 | 94,179 | NAB | On-Call |
| (b) Term Deposits | | | | | | | |
| Karinya Grant - Restricted | 1.45% | 1,919,119 | 0 | | 1,919,119 | | |
| Reserve Term Deposit | | | 4,231,987 | | 4,231,987 | NAB | |
| | | | | | 0 | | |
| | | | | | 0 | | |
| (c) Investments | | | | | | | |
| Total | | 5,892,631 | 4,231,987 | 94,179 | 10,218,797 | | |

Comments/Notes - Investments

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.1 OPERATING REVENUE (EXCLUDING RATES) - PROGRAM

5.1.1 GOVERNANCE

TIMING - Grant funding received earlier than anticipated

5.1.2 GENERAL PURPOSE FUNDING

Nil

5.1.3 LAW, ORDER AND PUBLIC SAFETY

Nil

5.1.4 HEALTH

Nil

5.1.5 EDUCATION AND WELFARE

TIMING - HACC: Grant funding - approx \$64,000 has been received earlier, user charges are also higher than expected - approx \$16,000. CHCP grant funding has also been received earlier than anticipated - approx \$37,000

5.1.6 HOUSING

Nil

5.1.7 COMMUNITY AMENITIES

Nil

5.1.8 RECREATION AND CULTURE

TIMING - Other Recreation: Grant funds for the Skate Park not received as per budget predictions.

5.1.9 TRANSPORT

TIMING - Road Construction: Grant funds from Roads to Recovery not received as per budget - approx \$412,000 .

TIMING - Regional Road Group funding has also not been received - approx \$70,000

5.1.10 ECONOMIC SERVICES

Nil

5.1.11 OTHER PROPERTY AND SERVICES

PERMANENT - Private Works Income greater than expected for this time of the year \$15,000. NB: This is mostly offset by corresponding expenditure.

PERMANENT - Administration Overheads: Refund on insurance premiums \$10,000.

PERMANENT - Administration Overheads: Increase in revenue relates to reimbursements Paid Parental Leave \$10,000, this is offset by corresponding expenditure.

PERMANENT - Plant Operation Costs: Fuel tax credit rebate \$20,000

5.2 OPERATING EXPENSES - PROGRAM

5.2.1 GOVERNANCE

PERMANENT - Other Governance: Salaries and Wages higher than anticipated due to staff departures \$25,000

TIMING - Other Governance: Merger Structural Reform expenditure less than expected for this time of year - approx \$134,000

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

TIMING - Other Governance: Consultancy expenditure for relocation of Jesse House not conducted \$20,000
PERMANENT - Other Governance: Staff housing maintenance \$15,000
TIMING - Other Governance: Transfer to reserve not completed until end of financial year \$80,000
TIMING - Members of Council: Presidents allowance not yet paid - approx \$6,000
TIMING - Members of Council: Subscriptions for WALGA not paid as budgeted - approx \$22,700
TIMING - Members of Council: Council Chambers furniture has not been purchased to date - approx \$12,250

5.2.2 GENERAL PURPOSE FUNDING

Nil

5.2.3 LAW, ORDER AND PUBLIC SAFETY

TIMING - Law, Order and Public Safety: All expenditure was budgeted as an average over twelve months. Actual expenses have not occurred exactly as per the budget.

5.2.4 HEALTH

PERMANENT - Health Inspections: Salaries and wages were budgeted for a full-time employee and this has not occurred, the current incumbent works three days per week.

5.2.5 EDUCATION AND WELFARE

TIMING - HACC: General operating expenditure for program less than expected for this time of the year - approx \$61,000.
TIMING - CHSP: General operating expenditure for program less than expected for this time of the year - approx \$67,000.
TIMING - Aged & Disability Other: General operating expenditure for program less than expected for this time of the year - approx \$27,000.
TIMING - Aged & Disability Other: Payment for the Karinya Dementia Wing did not take place this month - approx \$670,000.

5.2.6 HOUSING

Nil

5.2.7 COMMUNITY AMENITIES

TIMING - Sanitation - Household: Expenditure not as expected \$108,000
PERMANENT - Sewerage: Waste Water Treatment expenditure \$20,000
TIMING - Town Planning: Salaries and wages not as budgeted - approx \$26,000
TIMING - Other Community Amenities: Cemetery and Public Conveniences expenditure is not as anticipated - approx \$24,000

5.2.8 RECREATION AND CULTURE

TIMING - Public Halls, Civic Centres: General operating expenditure for program less than expected for this time of the year - approx \$22,000.

TIMING - NRRC: Expenditure lower than expected for this time of year. Gas utility and ground maintenance is higher during winter months, expected to decrease during summer - approx \$63,000
TIMING - NRRC: Contract management expenses \$63,000
TIMING - Libraries: Expenditure lower than expected for this time of year - approx \$58,000

TIMING - Heritage: Building maintenance expenditure less than expected for this time of year \$13,000
TIMING - Other Culture: Expenditure lower than expected for this time of year - approx \$66,000

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.2.9 TRANSPORT

Nil

5.2.10 ECONOMIC SERVICES

TIMING - Rural Services: Salaries and Wages: Budgeted for a new position that hasn't commenced as anticipated - \$22,000

TIMING - Tourism & Area Promotion: Caravan Park Maintenance and Operations Expenditure not as expected for this time of year - approx \$56,000

TIMING - Other Economic Services: Loss on disposal of asset from Old Shire (Asset 3325, 33-37 Fairway St) \$85,000

TIMING - Other Economic Services: Assets not disposed of as per budget timing - \$149,000

5.2.11 OTHER PROPERTY AND SERVICES

PERMANENT - Private Works Expenditure greater than expected for this time of the year - approx \$15,000. NB: This is offset by corresponding income.

TIMING - Public Works Overhead: Recovered amount being under allocated and is being addressed in the budget review - \$180,000

TIMING - Plant Operations Costs: Recovered amount being under allocated and is being addressed in the budget review - \$360,000

TIMING - Salaries & Wages: Expenditure from 15/16 carried over into 16/17. Requires adjusting in 16/17 for year end - approx \$15,000

TIMING - Salaries & Wages: Workers Compensation Expenditure not budgeted for - approx \$16,000. NB: This is mostly offset by corresponding income.

TIMING - Stock, Fuels & Oils: Bulk Fuel Purchase posted to account 2140800 which requires correction - approx \$19,000.

5.3 CAPITAL REVENUE

5.3.1 PROCEEDS FROM DISPOSAL OF ASSETS

TIMING - Proceeds from disposal of assets: Higher than anticipated proceeds received from asset disposal at this time of the year - \$131,000

5.3.2 PROCEEDS FROM NEW DEBENTURES

Nil

5.3.3 PROCEEDS FROM SALE OF INVESTMENT

Nil

5.3.4 PROCEEDS FROM ADVANCES

Nil

5.3.5 SELF-SUPPORTING LOAN PRINCIPAL

Nil

5.3.6 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

TIMING - Transfer from Reserves not completed as per budget timing - \$72,904

5.4 CAPITAL EXPENSES

5.4.1 LAND HELD FOR RESALE

NIL

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.4.2 LAND AND BUILDINGS

TIMING - Capital Expenditure on Land and Buildings is not as per budget timing- \$546,315

5.4.3 PLANT AND EQUIPMENT

NIL

5.4.4 TOOLS

NIL

5.4.5 FURNITURE AND EQUIPMENT

TIMING - Capital Expenditure on Furniture and Equipment is not as per budget timing - \$41,024

5.4.6 INFRASTRUCTURE ASSETS - ROADS

TIMING - Capital Expenditure on Roads is not as per budget timing - \$835,957

5.4.7 INFRASTRUCTURE ASSETS - FOOTPATHS

TIMING - Capital Expenditure on Footpaths is not as per budget timing - \$48,272

5.4.9 INFRASTRUCTURE ASSETS - ROAD DRAINAGE

NIL

5.4.10 INFRASTRUCTURE ASSETS - PARKS AND OVALS

TIMING - Capital Expenditure on Parks & Ovals is not as per budget timing - \$14,028

5.4.11 INFRASTRUCTURE ASSETS - OTHER

TIMING - Capital Expenditure on Infrastructure Other is not as per budget timing - \$588,876

5.4.12 PURCHASES OF INVESTMENT

NIL

5.4.13 REPAYMENT OF DEBENTURES

NIL

5.4.14 ADVANCES TO COMMUNITY GROUPS

NIL

5.4.15 TRANSFER TO RESERVES (RESTRICTED ASSETS)

TIMING - Transfer to Reserves not completed as per budget timing - \$152,218

5.5 OTHER ITEMS

5.5.1 RATE REVENUE

NIL

5.5.2 OPENING FUNDING SURPLUS(DEFICIT)

NIL

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 6: BUDGET AMENDMENTS/VARIATION TO SURPLUS/(DEFICIT)
Amendments to original budget since budget adoption. Surplus/(Deficit)

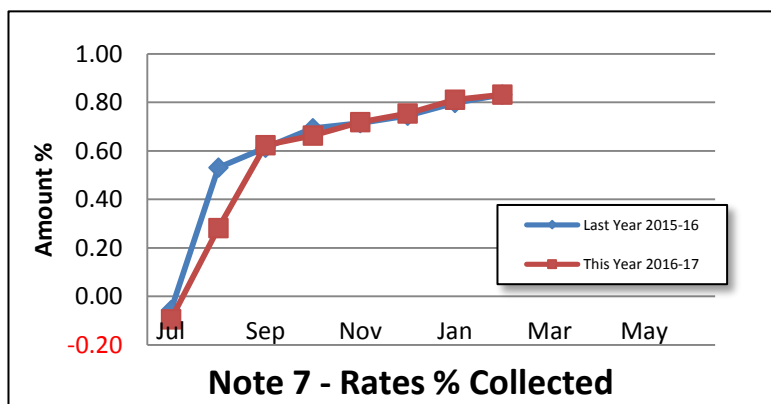
| GL Number | Job Number | Description | Council Resolution | Classification | No Change - (Non Cash Items) Adjust. | Increase in Available Cash | Decrease in Available Cash | Amended Budget Running Balance |
|--|------------|---|--------------------|--------------------------|--------------------------------------|----------------------------|----------------------------|--------------------------------|
| | | Budget Adoption | | Opening Surplus(Deficit) | \$ | \$ | \$ | \$ 0 |
| | | Variation between adopted budget opening position and actual | | Opening Surplus(Deficit) | | | (455,593) | (455,593) |
| | | New Position - IT Officer | | Opening Surplus(Deficit) | | | | (455,593) |
| 2040200 | | OTHGOV - Salaries & Wages | 0814.120 | Operating Expenses | | 13,575 | | (442,018) |
| 2040201 | | OTHGOV - Superannuation | 0814.120 | Operating Expenses | | 1,425 | | (440,593) |
| 2140500 | | ADMIN - Salaries & Wages | 0814.120 | Operating Expenses | | | (39,000) | (479,593) |
| 2140501 | | ADMIN - Superannuation | 0814.120 | Operating Expenses | | | (3,738) | (483,331) |
| 2140523 | | ADMIN - Information Systems | 0814.120 | Operating Expenses | | 22,738 | | (460,593) |
| 4040250 | FE001 | Corporate Software Upgrade & Server | 0814.120 | Capital Expenses | | 5,000 | | (455,593) |
| | | Replace Kangoo Renault with Volkswagen Caddy | | | | | | (455,593) |
| 4080355 | PA015A | NGN11555 Volkswagen Caddy Trendline 2016 | 0914.139 | Capital Expenses | | | (60,000) | (515,593) |
| 5080350 | PD015 | Proceeds on Disposal - Renault Kangoo X76 MY07 | 0914.139 | Capital Revenue | | 10,000 | | (505,593) |
| 5080451 | | CHCP - Realisation on Disposal of Assets | 0914.139 | Non Cash Item | (10,000) | | | (505,593) |
| 5080452 | | CHCP - Transfers From Reserve | 0914.139 | Capital Revenue | | 50,000 | | (455,593) |
| | | Reallocate Savings from Road Seal Tender to further Road Works | | | | | | (455,593) |
| 4120165 | | ROADC - Roads (Capital) - Council Funded | 1016.154 | Capital Expenses | | | | (455,593) |
| | IR205 | Whimbun Rock Road - Renewal (Rural) | 1016.154 | Capital Expenses | | | (38,514) | (494,107) |
| | IR025 | Havelock Street - Renewal (Local) | 1016.154 | Capital Expenses | | 2,474 | | (491,633) |
| | IR028 | Hansard Street - Upgrade (Local) | 1016.154 | Capital Expenses | | 2,581 | | (489,052) |
| | IR064 | Eston Street - Upgrade (Local) | 1016.154 | Capital Expenses | | 3,036 | | (486,016) |
| | IR056 | May Street - Upgrade (Rural) | 1016.154 | Capital Expenses | | 3,974 | | (482,042) |
| | IR060 | Butler Street - Upgrade (Local) | 1016.154 | Capital Expenses | | 4,830 | | (477,212) |
| | IR033 | Lock Street - Upgrade (Local) | 1016.154 | Capital Expenses | | 7,866 | | (469,346) |
| | IR015 | Fox Street - Upgrade (Local) | 1016.154 | Capital Expenses | | 8,556 | | (460,790) |
| | IR010 | Furnival Street - Upgrade (Local) | 1016.154 | Capital Expenses | | 21,704 | | (439,086) |
| 4120166 | | ROADC - Roads (Capital) - Roads to Recovery | 1016.154 | Capital Expenses | | | | (439,086) |
| | R2R207 | Wagin-Wickepin Road - Renewal (Rural) (R2R) | 1016.154 | Capital Expenses | | | (26,587) | (465,673) |
| | R2R221 | Narrakine Road South - Renewal (Rural) (R2R) | 1016.154 | Capital Expenses | | 2,421 | | (463,252) |
| | R2R030 | Fairway Street - Renewal (Local) (R2R) | 1016.154 | Capital Expenses | | 5,520 | | (457,732) |
| | R2R209 | Dongolocking Road - Renewal (Rural) (R2R) | 1016.154 | Capital Expenses | | 11,592 | | (446,140) |
| | R2R212 | Narrogin Valley Road - Renewal (Rural) (R2R) | 1016.154 | Capital Expenses | | 38,973 | | (407,167) |
| | R2R216 | Highbury West Road - Renewal (Rural) (R2R) | 1016.154 | Capital Expenses | | 1,584 | | (405,583) |
| 4120167 | | ROADC - Roads (Capital) - Regional Road Group | 1016.154 | Capital Expenses | | | | (405,583) |
| | RRG204 | Tarwonga Road - Renewal (Rural) (RRG) | 1016.154 | Capital Expenses | | | (48,918) | (454,501) |
| | RRG331 | Narrogin-Harrismith Road - Renewal (Local) (RRG) | 1016.154 | Capital Expenses | | 21,600 | | (432,901) |
| | RRG332 | Wandering-Narrogin Road - Upgrade (Local) (RRG) | 1016.154 | Capital Expenses | | 27,308 | | (405,593) |
| 4120169 | | ROADC - Roads (Capital) - Flood Damage | 1016.154 | Capital Expenses | | | | (405,593) |
| | FDC01 | Roads (Capital) - Flood Damage (SPARE) | 1016.154 | Capital Expenses | | | (50,000) | (455,593) |
| | | | | | | | | (455,593) |
| | | | | | | | | (455,593) |
| | | | | | | | | (455,593) |
| | | | | | | | | (455,593) |
| | | | | | | | | (455,593) |
| Closing Funding Surplus (Deficit) | | | | | (10,000) | 266,757 | (722,350) | (455,593) |

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 7: RECEIVABLES

Receivables - Rates and Rubbish

| | Current 28/02/17 | |
|---|-----------------------------|----------|
| | \$ | |
| Previous Year | 409,938 | |
| Rates Levied this year (YTD) | 4,517,932 | (Note 8) |
| Movement in Excess Rates | (59,772) | |
| Domestic Refuse Collection Charges | 445,050 | |
| Domestic Services (Additional) | 3,775 | |
| Commercial Collection Charge | 42,460 | |
| Commercial Collection Charge (Additional) | 45,253 | |
| Total Rates and Rubbish (YTD) | 4,994,698 | |
| <u>Less Collections to date</u> | <u>(4,498,392)</u> | |
| Equals Outstanding | 906,243 | |
| Net Rates Collectable | | |
| % Collected | 83.23% | |
| Pensioner Deferred Rates | (121,445) | |
| Pensioner Deferred ESL | (5,319) | |
| | (126,764) | |
| Total Rates and Rubbish, ESL, Excess Rates | 779,479 | (Note 3) |

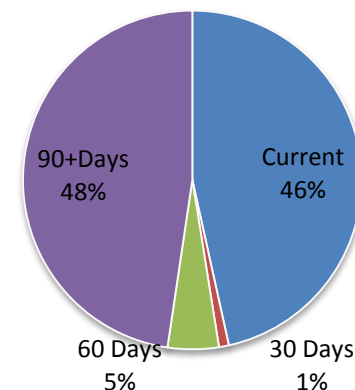


Comments/Notes - Receivables Rates and Rubbish

Receivables - Sundry Debtors

| | Current | 30 Days | 60 Days | 90+Days |
|---|----------------|----------------|----------------|-----------------|
| | \$ | \$ | \$ | \$ |
| | 38,233 | 777 | 4,001 | 39,148 |
| Total Outstanding | | | | 82,159 |
| Amounts shown above include GST (where applicable) | | | | |
| Rates Pensioner Rebate Claims | | | | 39,215 |
| GST Input | | | | 108,650 |
| Provision For Doubtful Debts | | | | (60,388) |
| Total Receivables - Other (Note 3) | | | | 169,635 |

**Note 7 - Accounts Receivable
(non-rates)**



Comments/Notes - Receivables General

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2017

| Note 8: RATING INFORMATION | | | | | | | | | | | |
|------------------------------------|-------------------|----------------------|-------------------|-----------------|------------------|---------------|------------------|--------------------------------|--------------------------------|-----------------------------|---------------------------------|
| RATE TYPE | Rate in \$ | Number of Properties | Rateable Value \$ | Rate Revenue \$ | Interim Rates \$ | Back Rates \$ | Total Revenue \$ | Amended Budget Rate Revenue \$ | Amended Budget Interim Rate \$ | Amended Budget Back Rate \$ | Amended Budget Total Revenue \$ |
| Differential General Rate | | | | | | | | | | | |
| GRV | | | | | | | | | | | |
| Urban | 0.104090 | 1,689 | 28,365,972 | 2,952,614 | 7,235 | 0 | 2,959,849 | 2,952,614 | | 0 | 2,952,614 |
| Rural | 0.056866 | 63 | 1,108,380 | 63,029 | 0 | 0 | 63,029 | 63,029 | | 0 | 63,029 |
| General Rate | | | | | | | | | | | |
| UV | 0.005693 | 367 | 165,526,000 | 942,340 | 0 | 0 | 942,340 | 942,340 | | 0 | 942,340 |
| Sub-Totals | | 2,119 | 195,000,352 | 3,957,983 | 7,235 | 0 | 3,965,218 | 3,957,983 | 0 | 0 | 3,957,983 |
| Minimum Payment | Minimum \$ | | | | | | | | | | |
| GRV | | | | | | | | | | | |
| Urban | 1041.00 | 442 | 4,554,640 | 460,122 | 0 | 0 | 460,122 | 460,122 | 0 | 0 | 460,122 |
| Rural | 643.00 | 35 | 276,139 | 22,505 | 0 | 0 | 22,505 | 22,505 | 0 | 0 | 22,505 |
| UV | 643.00 | 109 | 8,376,100 | 70,087 | 0 | 0 | 70,087 | 70,087 | 0 | 0 | 70,087 |
| Sub-Totals | | 586 | 13,206,879 | 552,714 | 0 | 0 | 552,714 | 552,714 | 0 | 0 | 552,714 |
| Total Rates Levied (Note 7) | | | | | | | 4,517,932 | | | | 4,510,697 |
| Discounts | | | | | | | 0 | | | | 0 |
| Rates Adjustments | | | | | | | 0 | | | | 0 |
| Movement in Excess Rates | | | | | | | (59,772) | | | | 0 |
| Amount from General Rates | | | | | | | 4,458,160 | | | | 4,510,697 |
| Ex Gratia Rates | | | | | | | 0 | | | | 7,114 |
| Specified Area Rates | | | | | | | 0 | | | | 0 |
| Totals | | | | | | | 4,458,160 | | | | 4,517,811 |
| Comments - Rating Information | | | | | | | | | | | |

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 9: GRANTS AND CONTRIBUTIONS

| Program/Details | Provider | Approval | 2016-17 Budget | Variations Additions (Deletions) | Revised Grant | Recoup Status | |
|--|--------------------------------|----------|-------------------|--|------------------|---------------|--------------|
| | | | | | | Received | Not Received |
| | | (Yes/No) | \$ | \$ | \$ | \$ | \$ |
| GENERAL PURPOSE FUNDING | | | | | | | |
| RATES - Reimbursement of Debt Collection Costs (Inc GST) | | | 0 | | 0 | (62) | 62 |
| RATES - Reimbursement of Debt Collection Costs (Exc GST) | | Yes | (18,000) | | (18,000) | (28,225) | 10,225 |
| GENGRANT - Financial Assistance Grant - General | Grants Commission (Untied) | Yes | (1,689,730) | | (1,689,730) | (1,264,232) | (425,499) |
| GENGRANT - Financial Assistance Grant - Roads | Grants Commission (Roads) | Yes | (561,404) | | (561,404) | (421,349) | (140,056) |
| MEMBERS | | | | | | | |
| MEMBERS - Reimbursements | Reimbursements | | 0 | | 0 | (164) | 164 |
| OTHGOV - Contributions & Donations | Reimbursements | | 0 | | 0 | (596) | 596 |
| OTHER GOVERNANCE | | | | | | | |
| OTHGOV - Reimbursements | Reimbursements | Yes | (5,000) | | (5,000) | (20,282) | 15,282 |
| OTHGOV - Grant Funding - Council | | Yes | (91,000) | | (91,000) | (91,000) | 0 |
| OTHGOV - Grant Funding - Council | | | 0 | | 0 | 0 | 0 |
| LAW, ORDER, PUBLIC SAFETY | | | | | | | |
| FIRE - Reimbursements | FESA (SES) | Yes | (50) | | (50) | (195) | 145 |
| ESL - SES Subsidy (Operating) Grant | FESA (SES Subsidy) | Yes | (1,730) | | (1,730) | 0 | (1,730) |
| ESL - Bush Fires Subsidy (Operating) Grant | FESA (SES Subsidy) | Yes | (13,617) | | (13,617) | (9,907) | (3,710) |
| EDUCATION & WELFARE | | | | | | | |
| HACC - Recurrent Grant Funding | Dept. of Heath & Ageing | | (828,371) | | (828,371) | (685,250) | (143,121) |
| HACC - Contributions & Donations | Dept. of Heath & Ageing | Yes | (1,000) | | (1,000) | 0 | (1,000) |
| HACC - Other Grants | | | 0 | | 0 | 0 | 0 |
| CHCP - Recurrent Grant Funding | Dept. of Heath & Ageing | Yes | (86,505) | | (86,505) | (57,891) | (28,614) |
| CHCP - Reimbursements | | | | | 0 | 0 | 0 |
| CHSP - Recurrent Grant Funding | | Yes | (207,645) | | (207,645) | (158,070) | (49,575) |
| AGEDSNRS - Reimbursements | Reimbursements | Yes | (500) | | (500) | (504) | 4 |
| AGEDOTHER - PATS Voucher Income | | Yes | (2,000) | | (2,000) | (183) | (1,817) |
| AGEDOTHER - CATS Contributions & Donations (inc GST) | Dept. of Veterans Affairs/CATS | Yes | (2,000) | | (2,000) | 0 | (2,000) |
| | Travel Rebate | | | | | | |
| AGEDOTHER - CATS Contributions & Donations (inc GST) | Donations | | 0 | | 0 | (2,620) | 2,620 |

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 9: GRANTS AND CONTRIBUTIONS

| Program/Details | Provider | Approval | 2016-17 Budget | Variations Additions (Deletions) | Revised Grant | Recoup Status | |
|---|---------------------------|----------|-------------------|--|------------------|---------------|--------------|
| | | | | | | Received | Not Received |
| | | (Yes/No) | \$ | \$ | \$ | \$ | \$ |
| AGEOTHER - Commonwealth Carers Respite Fees & Charges | Fees | | 0 | | 0 | 0 | 0 |
| AGEOTHER - Juniper Community Income | Juniper Community Income | Yes | (24,000) | | (24,000) | (4,756) | (19,244) |
| AGEDOTHER - Grant Funding | | | 0 | | 0 | (30,884) | 30,884 |
| AGEDOTHER - Aged Friendly Communities Regional Grant | | | 0 | | 0 | (3,030) | 3,030 |
| WELFARE - Contributions & Donations | Donations | | 0 | | 0 | 0 | 0 |
| WELFARE - Grants | Donations | | 0 | | 0 | 0 | 0 |
| WELFARE - Grants | Donations | Yes | (24,000) | | (24,000) | 0 | (24,000) |
| COMMUNITY AMENITIES | | | | | | | |
| SAN - Reimbursements | | Yes | (3,000) | | (3,000) | 0 | (3,000) |
| PLAN - Reimbursements | | Yes | 0 | | 0 | (253) | 253 |
| RECREATION AND CULTURE | | | | | | | |
| HALLS - Reimbursements | Reimbursements | Yes | (440) | | (440) | 135 | (575) |
| NRRC - Pool Subsidy | Dept Sport and Recreation | Yes | (30,000) | | (30,000) | (35,200) | 5,200 |
| NRRC - Reimbursements | Reimbursements | Yes | (1,000) | | (1,000) | (1,853) | 853 |
| REC - Grants - Kids Sports | Dept Sport and Recreation | | 0 | | 0 | (32,990) | 32,990 |
| REC - Grants - Regional Talent Program | Dept Sport and Recreation | | 0 | | 0 | 0 | 0 |
| REC - Reimbursements - Other Recreation | Reimbursements | Yes | (61,980) | | (61,980) | (21,814) | (40,166) |
| REC - Grants - Other Recreation | Dept Sport and Recreation | Yes | (20,000) | | (20,000) | (20,000) | 0 |
| REC - Grants - Other Recreation | Dept Sport and Recreation | Yes | (274,460) | | (274,460) | 0 | (274,460) |
| LIB - Reimbursements Lost Books | Reimbursements | Yes | (500) | | (500) | 0 | (500) |
| LIB - Contributions & Donations | | Yes | (5,000) | | (5,000) | 0 | (5,000) |
| LIB - Contributions & Donations | Reimbursements | | 0 | | 0 | (0) | 0 |
| LIB - Grant - Regional Library Services | State Government | | 0 | | 0 | 0 | 0 |
| LIB - Other Grants | | | 0 | | 0 | 0 | 0 |
| HERITAGE - Contributions & Donations | | | 0 | | 0 | (1,026) | 1,026 |
| OTHCUL - Grants - Other Culture | | | 0 | | 0 | (14,585) | 14,585 |
| OTHCUL - Grants - Other Culture | | | 0 | | 0 | 0 | 0 |

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 9: GRANTS AND CONTRIBUTIONS

| Program/Details | Provider | Approval | 2016-17 Budget | Variations Additions (Deletions) | Revised Grant | Recoup Status | |
|--|-------------------------------|----------|--------------------|--|--------------------|--------------------|--------------------|
| | | | | | | Received | Not Received |
| | | (Yes/No) | \$ | \$ | \$ | \$ | \$ |
| TRANSPORT | | | | | | | |
| ROADC - Regional Road Group Grants (MRWA) | Main Roads WA (RRG) | Yes | (474,014) | | (474,014) | (245,842) | (228,172) |
| ROADC - Roads to Recovery Grant | Roads to Recovery | Yes | (626,041) | | (626,041) | (1,697) | (624,344) |
| ROADC - Flood Damage Income | Roads to Recovery | Yes | (323,229) | | (323,229) | 0 | (323,229) |
| ROADM - Direct Road Grant (MRWA) | Main Roads WA (Direct/Lights) | Yes | (133,900) | | (133,900) | (133,900) | 0 |
| ROADM - Street Lighting Subsidy | Main Roads WA (Direct/Lights) | Yes | (5,000) | | (5,000) | 0 | (5,000) |
| ROADM - Reimbursements | Main Roads WA (Direct/Lights) | Yes | 0 | | 0 | (16,699) | 16,699 |
| ECONOMIC SERVICES | | | | | | | |
| TOUR - Reimbursements (Exc GST) | Reimbursements | | 0 | | 0 | (8,250) | 8,250 |
| ECONOM - Reimbursements | Reimbursements | Yes | (1,000) | | (1,000) | (791) | (209) |
| OTHER PROPERTY AND SERVICES | | | | | | | |
| PWO - Other Reimbursements | Reimbursements | Yes | 0 | | 0 | (588) | 588 |
| POC - Fuel Tax Credits Grant Scheme | Reimbursements | Yes | (40,000) | | (40,000) | (41,619) | 1,619 |
| ADMIN - Reimbursements | Reimbursements | Yes | 0 | | 0 | (9,934) | 9,934 |
| ADMIN - Reimbursements (No GST) | Reimbursements | Yes | 0 | | 0 | (72) | 72 |
| ADMIN - Paid Parental Leave | Reimbursements | Yes | 0 | | 0 | (10,762) | 10,762 |
| COMMUNITY - Reimbursements | Reimbursements | Yes | 0 | | 0 | (126) | 126 |
| SAL - Reimbursement - Workers Compensation | Reimbursements | Yes | 0 | | 0 | (11,047) | 11,047 |
| TOTALS | | | (5,556,116) | 0 | (5,556,116) | (3,388,111) | (2,168,005) |

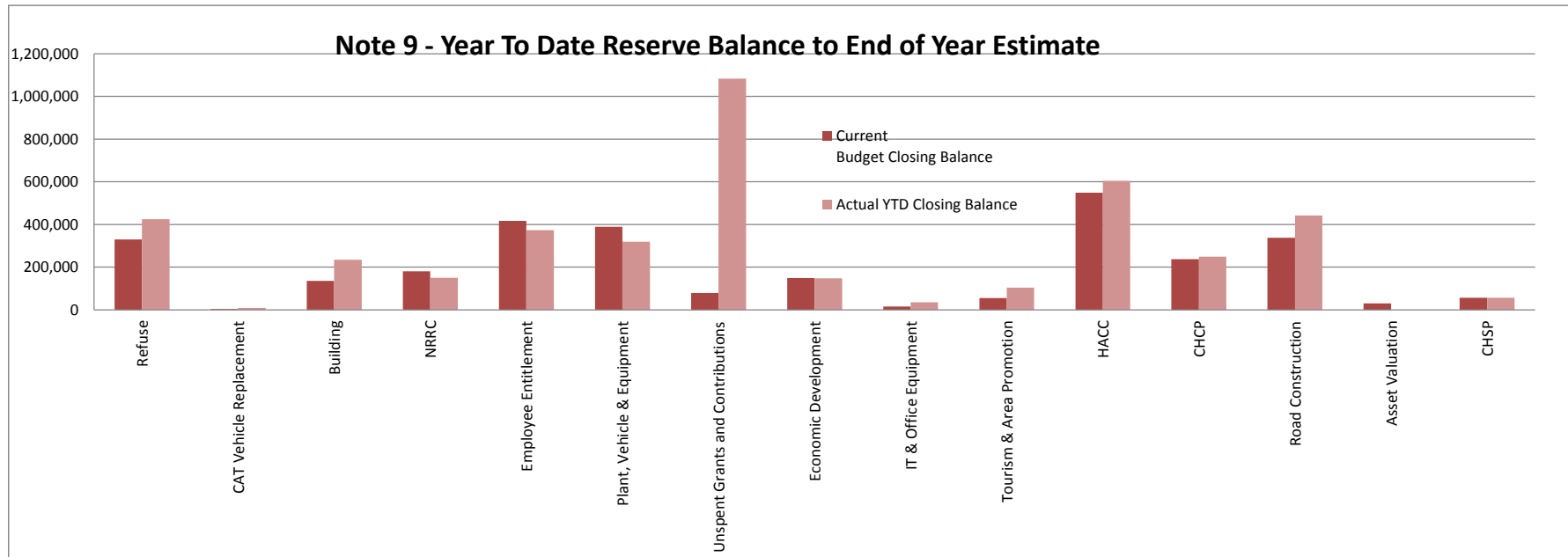
Comments - Grants and Contributions

The above table of grants and contributions is not exhaustive but does contain that activity deemed important enough for inclusion in this table.

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 10: Cash Backed Reserve

| Name | Old ToN Opening Balance | Old SoN Opening Balance | Current Budget Interest Earned | Actual Interest Earned | Current Budget Transfers In (+) | Actual Transfers In (+) | Current Budget Transfers Out (-) | Actual Transfers Out (-) | Transfer out Reference | Current Budget Closing Balance | Actual YTD Closing Balance |
|----------------------------------|-------------------------|-------------------------|--------------------------------|------------------------|---------------------------------|-------------------------|----------------------------------|--------------------------|------------------------|--------------------------------|----------------------------|
| Refuse | \$ 338,389 | \$ 81,938 | \$ 7,336 | \$ 4,477 | \$ 0 | \$ 0 | \$ 98,000 | \$ 0 | | \$ 329,664 | \$ 424,805 |
| CAT Vehicle Replacement | 9,001 | 0 | 157 | 102 | 0 | 0 | 5,500 | 0 | | 3,658 | 9,103 |
| Building | 224,265 | 7,590 | 4,047 | 3,208 | 50,000 | 0 | 150,000 | 0 | | 135,902 | 235,063 |
| NRRC | 112,267 | 35,623 | 2,581 | 1,563 | 30,000 | 0 | 0 | 0 | | 180,472 | 149,454 |
| Employee Entitlement | 334,685 | 34,305 | 6,440 | 3,962 | 40,737 | 0 | 0 | 0 | | 416,167 | 372,951 |
| Plant, Vehicle & Equipment | 103,984 | 208,895 | 5,461 | 5,891 | 70,000 | 0 | 0 | 0 | | 388,340 | 318,770 |
| Unspent Grants and Contributions | 1,075,830 | 0 | 18,777 | 8,104 | 0 | 0 | 1,016,155 | 0 | | 78,452 | 1,083,934 |
| Economic Development | 146,190 | 0 | 2,551 | 1,584 | 0 | 0 | 0 | 0 | | 148,741 | 147,774 |
| IT & Office Equipment | 20,550 | 14,521 | 612 | 368 | 0 | 0 | 20,000 | 0 | | 15,683 | 35,439 |
| Tourism & Area Promotion | 102,638 | 0 | 1,791 | 1,116 | 0 | 0 | 50,000 | 0 | | 54,429 | 103,754 |
| HACC | 597,360 | 0 | 11,314 | 6,615 | 0 | 0 | 60,000 | 0 | | 548,674 | 603,975 |
| CHCP | 246,487 | 0 | 4,690 | 2,924 | 0 | 0 | 14,000 | 0 | | 237,177 | 249,411 |
| Road Construction | 0 | 437,336 | 7,633 | 4,311 | 0 | 0 | 107,743 | 0 | | 337,226 | 441,647 |
| Asset Valuation | 0 | 0 | 0 | 0 | 30,000 | 0 | 0 | 0 | | 30,000 | 0 |
| CHSP | 55,198 | 0 | 1,610 | 709 | 0 | 0 | 0 | 0 | | 56,808 | 55,907 |
| | 3,366,844 | 820,208 | 75,000 | 44,934 | 220,737 | 0 | 1,521,398 | 0 | | 2,961,392 | 4,231,987 |



SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

| Actual | | | | Disposals | Current Budget | | | | | |
|---------|------------|----------|---------------|---|-----------------|----------------|------------|------------|----------------------|-----|
| | | | | | This Year | | | | | |
| Cost | Accum Depr | Proceeds | Profit (Loss) | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | \$ | |
| | | | | OTHGOV - Proceeds on Disposal of Assets | | | | | | |
| 42,000 | 1,059 | 39,091 | (1,850) | Proceeds on Disposal - CEO Vehicle | 38,000 | 38,000 | 38,000 | 39,090.91 | 1,091 | ▲ |
| 31,000 | 781 | 21,995 | (8,224) | Proceeds on Disposal - DCCS Vehicle | 27,500 | 27,500 | 27,500 | 21,994.75 | (5,505) | ▼ |
| | | | | FIRE - Proceeds on Disposal of Assets | | | | | | |
| 7,000 | 657 | 5,000 | (1,343) | Proceeds on Disposal - NO0 1984 Isuzu JCS Water Cart | 0 | 0 | 0 | 5,000.00 | 5,000 | ▲ |
| | | | | HACC - Proceeds on Disposal of Assets | | | | | | |
| 10,000 | 0 | 8,000 | (2,000) | Proceeds on Disposal - Renault Kangoo X76 MY07 | 0 | 10,000 | 10,000 | 8,000.00 | (2,000) | ▼ |
| | | | | CHCP - Proceeds on Disposal of Assets | | | | | | |
| 0 | 0 | 0 | 0 | Proceeds on Disposal - Toyota Altise 839 | 10,000 | 10,000 | 10,000 | 0.00 | (10,000) | ▼ |
| | | | | AGEDOTHER - Proceeds on Disposal of Assets | | | | | | |
| 0 | 0 | 0 | 0 | Proceeds on Disposal - NGN219 CATS Vehicle | 14,000 | 14,000 | 0 | 0.00 | 0 | ↑↑↑ |
| | | | | NRRC - Proceeds on Disposal of Assets | | | | | | |
| 5,000 | 419 | 0 | (4,581) | Proceeds on Disposal - Asset written off | 0 | 0 | 0 | 0.00 | 0 | ↑↑↑ |
| | | | | PLAN - Proceeds on Disposal of Assets | | | | | | |
| 28,000 | 706 | 20,909 | (6,385) | Proceeds on Disposal - EMDRS Vehicle | 25,000 | 25,000 | 0 | 20,909.09 | 20,909 | ▲ |
| | | | | PLANT - Proceeds on Disposal of Assets | | | | | | |
| 45,922 | 2,084 | 43,636 | (201) | Proceeds on Disposal - ON0 EMTRS Vehicle | 43,600 | 43,600 | 43,600 | 43,636.36 | 36 | ▲ |
| 38,200 | 1,901 | 34,545 | (1,754) | Proceeds on Disposal - NO01 MO Vehicle | 34,545 | 34,545 | 34,545 | 34,545.45 | 0 | ▲ |
| 0 | 0 | 0 | 0 | Proceeds on Disposal - Tipper Ute NGN97 | 10,000 | 10,000 | 10,000 | 0.00 | (10,000) | ▼ |
| 86,716 | 838 | 0 | (85,878) | Proceeds on Disposal - P & E Under Capitalisation Threshold | 0 | 0 | 0 | 0.00 | 0 | ↑↑↑ |
| | | | | BUILD - Proceeds on Disposal of Assets | | | | | | |
| 15,000 | 315 | 5,627 | (9,058) | Proceeds on Disposal - Library Vehicle | 15,000 | 15,000 | 0 | 5,626.73 | 5,627 | ▲ |
| | | | | ECONOM - Proceeds on Disposal of Assets | | | | | | |
| 400,000 | | 348,606 | (51,394) | ECONOM - Proceeds on Disposal | 350,000 | 350,000 | 0 | 348,605.51 | 348,606 | ▲ |
| 25,000 | 2,344 | 0 | (22,656) | | 0 | 0 | 0 | 0.00 | 0 | ↑↑↑ |
| 10,000 | 938 | 0 | (9,062) | | 0 | 0 | 0 | 0.00 | 0 | ↑↑↑ |
| 180,000 | 9,933 | 0 | (170,067) | | 0 | 0 | 0 | 0.00 | 0 | ↑↑↑ |

| | | | | | | | | | | |
|---------|--------|---------|-----------|---|---------|---------|---------|------------|----------|-----|
| 16,200 | 408 | 12,128 | (3,664) | ADMIN - Proceeds on Disposal of Assets | 16,500 | 16,500 | 16,500 | 12,127.82 | (4,372) | ▼ |
| 0 | | 0 | 0 | Proceeds of Disposal - 002 NGN MF Vehicle | 14,000 | 14,000 | 14,000 | 0.00 | (14,000) | ▼ |
| 7,760 | 0 | 0 | (7,760) | Proceeds on Disposal - NGN0 MLC Vehicle | 0 | 0 | 0 | 0.00 | 0 | ↑↑↑ |
| | | | | Proceeds on Disposal - F & E Under Capitalisation Threshold | | | | | | |
| 0 | 0 | 0 | 0 | COMMUNITY - Proceeds on Disposal of Assets | 0 | 0 | 0 | 0.00 | 0 | ↑↑↑ |
| 949,298 | 22,522 | 539,537 | (387,239) | Totals | 598,145 | 608,145 | 204,145 | 539,536.62 | 335,392 | |

Comments - Capital Disposal

| Contributions Information | | | | Summary Acquisitions | Current Budget | | | | | |
|---------------------------|----------|-----------|-------|-----------------------------|--------------------|-------------------|---------------|-----------|-----------|-------------------------|
| | | | | | This Year | | | | | Variance (Under)Over |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | | |
| \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | \$ | |
| | | | | Inventories | | | | | | |
| 0 | 0 | 0 | 0 | Land for Resale | 0 | 0 | 0 | 0 | 0 | ↑↑↑ |
| | | | | Property, Plant & Equipment | | | | | | |
| 0 | 0 | 0 | 0 | Land and Buildings | 1,940,939 | 1,940,939 | 0 | 546,315 | 546,315 | ▲ |
| 0 | 0 | 0 | 0 | Plant & Equipment | 487,000 | 547,000 | 333,000 | 323,379 | (9,621) | ▼ |
| 0 | 0 | 0 | 0 | Furniture & Equipment | 74,000 | 69,000 | 10,000 | 51,024 | 41,024 | ▲ |
| 0 | 0 | 0 | 0 | Tools | 0 | 0 | 0 | 0 | 0 | ↑↑↑ |
| | | | | Infrastructure | | | | | | |
| 0 | 0 | 0 | 0 | Roads | 2,637,621 | 2,314,392 | 485,186 | 1,321,743 | 836,557 | ▲ |
| 0 | 0 | 0 | 0 | Footpaths | 50,000 | 50,000 | 0 | 48,272 | 48,272 | ▲ |
| 0 | 0 | 0 | 0 | Road Drainage | 65,000 | 65,000 | 0 | 0 | 0 | ↑↑↑ |
| 0 | 0 | 0 | 0 | Parks & Ovals | 20,000 | 20,000 | 0 | 14,028 | 14,028 | ▲ |
| 0 | 0 | 0 | 0 | Townscape | 0 | 0 | 0 | 0 | 0 | ↑↑↑ |
| 0 | 0 | 0 | 0 | Other Infrastructure | 955,735 | 955,735 | 0 | 588,876 | 588,876 | ▲ |
| 0 | 0 | 0 | 0 | Totals | 6,230,295 | 5,962,066 | 828,186 | 2,893,636 | 2,065,450 | |

Comments - Capital Acquisitions

| Contributions | | | | Land & Buildings | Current Budget | | | | | |
|---------------|----------|-----------|-------|---|-----------------|----------------|------------|---------|----------------------|-----|
| | | | | | This Year | | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | \$ | |
| | | | | | | | | | | |
| | | | 0 | OTHGOV - Capital Administration Building | | | | | | |
| | | | 0 | Administration Building (Capital) | 311,000 | 311,000 | 0 | 332,322 | 332,322 | ▲ |
| | | | 0 | Building Renovation Administration | 405,500 | 405,500 | 0 | 169,790 | 169,790 | ▲ |
| | | | | | | | | | | |
| | | | 0 | ANIMAL - Building (Capital) | | | | | | |
| | | | 0 | Animal Pound Building (Capital) | 15,000 | 15,000 | 0 | 5,283 | 5,283 | ▲ |
| | | | | | | | | | | |
| | | | 0 | WELFARE - Building (Capital) | | | | | | |
| | | | 0 | Disability Toilet - Changing Places | 96,000 | 96,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | | | | | | | | |
| | | | 0 | STF HOUSE - Building (Capital) | | | | | | |
| | | | 0 | Staff Housing Building (Capital) | 20,000 | 20,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | | | | | | | | |
| | | | 0 | HALLS - Building (Capital) | | | | | | |
| | | | 0 | Town Hall (Federal St) Building Capital | 72,500 | 72,500 | 0 | 0 | 0 | ↑↑↑ |
| | | | | | | | | | | |
| | | | 0 | NRRC - Building (Capital) | | | | | | |
| | | | 0 | NRRC Building (Capital) | 50,000 | 50,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | | | | | | | | |
| | | | 0 | LIB - Building (Capital) | | | | | | |
| | | | 0 | Library Building (Capital) | 60,000 | 60,000 | 0 | 17,130 | 17,130 | ▲ |
| | | | | | | | | | | |
| | | | 0 | HERITAGE - Building (Capital) | | | | | | |
| | | | 0 | Museum Building (Capital) | 20,000 | 20,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | | | | | | | | |
| | | | 0 | TOUR - Building (Capital) | | | | | | |
| | | | 0 | Caravan Park Campers Kitchen Building Capital | 18,000 | 18,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | Accommodation Units (NCP) | 350,000 | 350,000 | 0 | 1,790 | 1,790 | ▲ |
| | | | 0 | Caravan Park Renovations | 92,939 | 92,939 | 0 | 20,000 | 20,000 | ▲ |
| | | | | | | | | | | |
| | | | 0 | ECONOM - Building (Capital) | | | | | | |
| | | | 0 | Purchase of Land | 350,000 | 350,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | | | | | | | | |
| | | | 0 | ADMIN - Building (Capital) | | | | | | |
| | | | 0 | Old Shire Office Building Capital | 80,000 | 80,000 | 0 | 0 | 0 | ↑↑↑ |
| 0 | 0 | 0 | 0 | Totals | 1,940,939 | 1,940,939 | 0 | 546,315 | 546,315 | |

| Contributions | | | | Plant & Equipment | Current Budget | | | | | |
|---------------|----------|-----------|-------|--|-----------------|----------------|------------|---------|----------|----------------------|
| Grants | Reserves | Borrowing | Total | | This Year | | | | | Variance (Under)Over |
| \$ | \$ | \$ | \$ | | Original Budget | Revised Budget | YTD Budget | Actual | | |
| | | | | OTHGOV - Capital Plant & Equipment | \$ | \$ | \$ | \$ | \$ | |
| | | | 0 | 1NGN CEO Vehicle | 50,000 | 50,000 | 50,000 | 53,054 | 3,054 | ▲ |
| | | | 0 | ONGN DCCS Vehicle | 38,000 | 38,000 | 38,000 | 33,927 | (4,073) | ▼ |
| | | | | HACC - Plant & Equipment (Capital) | | | | | | |
| | | | 0 | NGN839 CHCP Vehicle | 24,000 | 24,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | NGN11555 Volkswagen Caddy Trendline 2016 | 0 | 60,000 | 60,000 | 52,001 | (7,999) | ▼ |
| | | | | AGEDOTHER - Plant & Equipment (Capital) | | | | | | |
| | | | 0 | NGN219 CATS Vehicle | 24,000 | 24,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | | PLAN - Plant & Equipment | | | | | | |
| | | | 0 | NGN00 EMDRS Vehicle 2016 | 38,000 | 38,000 | 0 | 36,527 | 36,527 | ▲ |
| | | | | NRRC - Plant & Equipment (Capital) | | | | | | |
| | | | 0 | NRRC Airconditioner | 70,000 | 70,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | | ROADC - Plant & Equipment (Capital) | | | | | | |
| | | | 0 | Depot Security Upgrade | 15,000 | 15,000 | 0 | 13,838 | 13,838 | ▲ |
| | | | | PLANT - Plant & Equipment (Capital) | | | | | | |
| | | | 0 | Bobcat Stump Grinder | 13,000 | 13,000 | 0 | 11,300 | 11,300 | ▲ |
| | | | 0 | MAZDA BT50 UTE 2017 (WORKS) (P62) | 45,000 | 45,000 | 45,000 | 0 | (45,000) | ▼ |
| | | | 0 | ON0 EMTRS Vehicle 2016 | 38,000 | 38,000 | 38,000 | 33,927 | (4,073) | ▼ |
| | | | 0 | NO01 MO Vehicle 2016 | 52,000 | 52,000 | 52,000 | 52,195 | 195 | ▲ |
| | | | 0 | Tipper Truck 3 Tonne | 0 | 0 | 0 | 0 | 0 | ↑↑↑ |
| | | | | BUILD - Plant & Equipment | | | | | | |
| | | | 0 | Utility Building Surveyor 2016 | 30,000 | 30,000 | 0 | 18,918 | 18,918 | ▲ |
| | | | | ADMIN - Plant and Equipment (Capital) | | | | | | |
| | | | 0 | 002 NGN MF Vehicle 2016 | 25,000 | 25,000 | 25,000 | 17,691 | (7,309) | ▼ |
| | | | | COMMUNITY - Plant & Equipment (Capital) | | | | | | |
| | | | 0 | NGN 0 MLC Vehicle 2016 | 25,000 | 25,000 | 25,000 | 0 | (25,000) | ▼ |
| 0 | 0 | 0 | 0 | Totals | 487,000 | 547,000 | 333,000 | 323,379 | (9,621) | |

| Contributions | | | | Furniture & Equipment | Current Budget | | | | | |
|---------------|----------|-----------|-------|---|-----------------|----------------|------------|--------|----------------------|---|
| | | | | | This Year | | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | \$ | |
| | | | 0 | OTHGOV - Capital Furniture & Equipment Corporate Software Upgrade & Server | 50,000 | 45,000 | 0 | 33,262 | 33,262 | ▲ |
| | | | 0 | CHCP - Furniture & Equipment (Capital) Mobile Works Solution (HACC) | 10,000 | 10,000 | 10,000 | 3,828 | (6,172) | ▼ |
| | | | 0 | LIB - Furniture & Equipment (Capital) Library Front Counter | 8,000 | 8,000 | 0 | 7,650 | 7,650 | ▲ |
| | | | 0 | TOUR - Furniture & Equipment (Capital) Clothes Drier (NCP) | 6,000 | 6,000 | 0 | 6,284 | 6,284 | ▲ |
| 0 | 0 | 0 | 0 | Totals | 74,000 | 69,000 | 10,000 | 51,024 | 41,024 | |

| Contributions | | | | Roads | Current Budget | | | | | |
|---------------|----------|-----------|-------|--|-----------------|----------------|------------|---------|----------------------|-----|
| | | | | | This Year | | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | \$ | |
| | | | | ROADC - Roads (Capital) - Council Funded | | | | | | |
| | | | 0 | Furnival Street - Upgrade (Local) | 87,356 | 65,652 | 39,920 | 52,832 | 12,912 | ▲ |
| | | | 0 | Fox Street - Upgrade (Local) | 25,745 | 17,189 | 0 | 10,660 | 10,660 | ▲ |
| | | | 0 | Havelock Street - Renewal (Local) | 39,576 | 37,102 | 0 | 11,289 | 11,289 | ▲ |
| | | | 0 | Hansard Street - Upgrade (Local) | 31,764 | 29,183 | 0 | 17,346 | 17,346 | ▲ |
| | | | 0 | Lock Street - Upgrade (Local) | 29,444 | 21,578 | 0 | 18,773 | 18,773 | ▲ |
| | | | 0 | May Street - Upgrade (Rural) | 12,133 | 8,159 | 0 | 8,617 | 8,617 | ▲ |
| | | | 0 | Butler Street - Upgrade (Local) | 14,675 | 9,845 | 0 | 16,495 | 16,495 | ▲ |
| | | | 0 | Eston Street - Upgrade (Local) | 9,345 | 6,309 | 0 | 2,767 | 2,767 | ▲ |
| | | | 0 | Narrakine Road - Upgrade (Rural) | 25,227 | 25,227 | 0 | 22,808 | 22,808 | ▲ |
| | | | 0 | Whimbin Rock Road - Renewal (Rural) | 0 | 38,514 | 38,514 | 27,775 | (10,739) | ▼ |
| | | | 0 | Rushy Pool Road - Upgrade (Rural) | 64,526 | 64,526 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | Birdwhistle Road - Renewal (Rural) | 32,263 | 32,263 | 0 | 11,636 | 11,636 | ▲ |
| | | | 0 | Chomley Road - Renewal (Rural) | 73,127 | 73,127 | 0 | 12,727 | 12,727 | ▲ |
| | | | 0 | Highbury East Road - Renewal (Rural) | 105,950 | 105,950 | 0 | 118 | 118 | ▲ |
| | | | 0 | Highbury West Road - Renewal (Rural) | 112,552 | 112,552 | 0 | 87,554 | 87,554 | ▲ |
| | | | 0 | Borgas Road - Renewal (Rural) | 13,695 | 13,695 | 0 | 5,520 | 5,520 | ▲ |
| | | | 0 | Wangeling Gully Road - Renewal (Rural) | 35,768 | 35,768 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | Graham Road - Renewal (Local) | 45,405 | 45,405 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | McDougall Road - Renewal (Local) | 51,042 | 51,042 | 0 | 7,636 | 7,636 | ▲ |
| | | | 0 | Quarry Road - Renewal (Rural) | 40,420 | 40,420 | 0 | 8,727 | 8,727 | ▲ |
| | | | 0 | Cannell Road - Renewal (Rural) | 18,255 | 18,255 | 0 | 3,273 | 3,273 | ▲ |
| | | | 0 | | 0 | 0 | 0 | 0 | 0 | ↑↑↑ |
| | | | | ROADC - Roads (Capital) - Roads to Recovery | | | | | | |
| | | | 0 | Fairway Street - Renewal (Local) (R2R) | 74,349 | 68,829 | 0 | 47,514 | 47,514 | ▲ |
| | | | 0 | Clayton Road - Renewal (Local) (R2R) | 72,483 | 72,483 | 0 | 63,077 | 63,077 | ▲ |
| | | | 0 | Wagin-Wickepin Road - Renewal (Rural) (R2R) | 0 | 26,587 | 26,587 | 25,981 | (606) | ▼ |
| | | | 0 | Dongolocking Road - Renewal (Rural) (R2R) | 156,009 | 144,417 | 0 | 14,742 | 14,742 | ▲ |
| | | | 0 | Narrogin Valley Road - Renewal (Rural) (R2R) | 190,529 | 151,556 | 0 | 179,540 | 179,540 | ▲ |
| | | | 0 | Highbury West Road - Renewal (Rural) (R2R) | 0 | (1,584) | (1,584) | 1,068 | 2,652 | ▲ |
| | | | 0 | Narrakine Road South - Renewal (Rural) (R2R) | 133,990 | 131,569 | 0 | 37,214 | 37,214 | ▲ |
| | | | 0 | | 0 | 0 | 0 | 0 | 0 | ↑↑↑ |
| | | | | ROADC - Roads (Capital) - Regional Road Group | | | | | | |
| | | | 0 | Forrest Street - Renewal (Local) (RRG) | 0 | 0 | 0 | 500 | 500 | ▲ |
| | | | 0 | Federal Street - Renewal (Local) (RRG) | 210,885 | 210,885 | 210,885 | 201,383 | (9,502) | ▼ |
| | | | 0 | Tarwonga Road - Renewal (Rural) (RRG) | 178,950 | 227,868 | 120,864 | 226,878 | 106,014 | ▲ |
| | | | 0 | Narrogin-Harrismith Road - Renewal (Local) (RRG) | 79,740 | 58,140 | 0 | 45,101 | 45,101 | ▲ |
| | | | 0 | Wandering-Narrogin Road - Upgrade (Local) (RRG) | 241,446 | 214,138 | 0 | 79,889 | 79,889 | ▲ |

| | | | | | | | | | | | |
|---|---|---|---|---|------------------|------------------|----------------|------------------|----------------|-----|--|
| | | | 0 | ROADC - Roads (Capital) - Flood Damage | | | | | | | |
| | | | 0 | Roads (Capital) - Flood Damage (SPARE) | 0 | 50,000 | 50,000 | 600 | (49,400) | ▼ | |
| | | | 0 | Chomley Road - Flood Damage | 32,585 | 8,146 | 0 | 5,553 | 5,553 | ▲ | |
| | | | 0 | Highbury West Road - Flood Damage | 44,233 | 11,058 | 0 | 5,818 | 5,818 | ▲ | |
| | | | 0 | Narrakine Road South - Flood Damage | 95,741 | 23,935 | 0 | 9,091 | 9,091 | ▲ | |
| | | | 0 | Warren Road - Flood Damage | 50,322 | 12,581 | 0 | 6,364 | 6,364 | ▲ | |
| | | | 0 | Manning Road - Flood Damage | 40,753 | 10,188 | 0 | 5,455 | 5,455 | ▲ | |
| | | | 0 | Hyde Road - Flood Damage | 11,162 | 2,791 | 0 | 909 | 909 | ▲ | |
| | | | 0 | Groves Road - Flood Damage | 26,093 | 6,523 | 0 | 3,636 | 3,636 | ▲ | |
| | | | 0 | Graham Road - Flood Damage | 96,510 | 24,128 | 0 | 7,699 | 7,699 | ▲ | |
| | | | 0 | Jones Road - Flood Damage | 33,573 | 8,393 | 0 | 27,179 | 27,179 | ▲ | |
| | | | 0 | ROADC - Roads (Capital) - Flood Damage | 0 | 0 | 0 | 0 | 0 | ↑↑↑ | |
| 0 | 0 | 0 | 0 | Totals | 2,637,621 | 2,314,392 | 485,186 | 1,321,743 | 836,557 | | |

| Contributions | | | | Footpaths | Current Budget | | | | | |
|---------------|----------|-----------|-------|-----------------------------------|-----------------|----------------|------------|--------|----------------------|---|
| | | | | | This Year | | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | ROADC - Footpaths (Capital) | \$ | \$ | \$ | \$ | \$ | |
| | | | 0 | Mokine St - Footpath Construction | 10,000 | 10,000 | 0 | 8,272 | 8,272 | ▲ |
| | | | 0 | Footpaths (Capital) - (SPARE) | 40,000 | 40,000 | 0 | 40,000 | 40,000 | ▲ |
| 0 | 0 | 0 | 0 | Totals | 50,000 | 50,000 | 0 | 48,272 | 48,272 | |

| Contributions | | | | Road Drainage | Current Budget | | | | | |
|---------------|----------|-----------|-------|----------------------------|-----------------|----------------|------------|--------|----------------------|-----|
| | | | | | This Year | | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | ROADC - Drainage (Capital) | \$ | \$ | \$ | \$ | \$ | |
| | | | 0 | Drainage Works | 50,000 | 50,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | Drainage - Federal Street | 15,000 | 15,000 | 0 | 0 | 0 | ↑↑↑ |
| 0 | 0 | 0 | 0 | Totals | 65,000 | 65,000 | 0 | 0 | 0 | |

| Contributions | | | | Parks & Ovals | Current Budget | | | | | |
|---------------|----------|-----------|-------|--|-----------------|----------------|------------|--------|----------------------|---|
| | | | | | This Year | | | | | |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | Variance (Under)Over | |
| \$ | \$ | \$ | \$ | REC - Infrastructure Parks & Gardens (Capital) Cricket Practice Nets (Clayton Road Oval) Clayton Road Oval - Replace Fencing | \$ | \$ | \$ | \$ | \$ | |
| | | | 0 | | 10,000 | 10,000 | 0 | 4,006 | 4,006 | ▲ |
| | | | 0 | | 10,000 | 10,000 | 0 | 10,022 | 10,022 | ▲ |
| 0 | 0 | 0 | 0 | Totals | 20,000 | 20,000 | 0 | 14,028 | 14,028 | |

| Contributions | | | | Other Infrastructure | Current Budget | | | | | |
|---------------|----------|-----------|-------|---|--------------------|-------------------|---------------|---------|---------|-------------------------|
| | | | | | This Year | | | | | Variance (Under)Over |
| Grants | Reserves | Borrowing | Total | | Original Budget | Revised Budget | YTD Budget | Actual | | |
| \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | \$ | |
| | | | 0 | ANIMAL - Infrastructure Other (Capital) | | | | | | |
| | | | | Annimal Pound Exercise Area | 5,000 | 5,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | AGEDOTHER - Infrastructure Other (Capital) | | | | | | |
| | | | | Aged Disability Access Upgrade | 0 | 0 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | SAN - Infrastructure Other (Capital) | | | | | | |
| | | | | Refuse Site Transfer Station | 148,000 | 148,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | SEW - Infrastructure Other (Capital) | | | | | | |
| | | | | Waste Water Treatment Facility | 50,000 | 0 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | COM AMEN - Infrastructure Other (Capital) - Other Community Amenities | | | | | | |
| | | | | Cemetery Upgrade | 110,000 | 110,000 | 0 | 22,507 | 22,507 | ▲ |
| | | | 0 | HALLS - Infrastructure Other (Capital) | | | | | | |
| | | | | Town Hall Outdoor Furniture | 0 | 0 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | NRRC - Infrastructure Other (Capital) | | | | | | |
| | | | | NRRC Infrastructure Other (Capital) | 28,000 | 28,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | REC - Infrastructure Other (Capital) | | | | | | |
| | | | | Sydney Hall Way - Playground Equipment | 15,000 | 15,000 | 0 | 18,498 | 18,498 | ▲ |
| | | | 0 | Jersey Park - Playground Equipment | 45,000 | 45,000 | 0 | 45,000 | 45,000 | ▲ |
| | | | 0 | Yale Park - Playground Equipment | 15,000 | 15,000 | 0 | 18,498 | 18,498 | ▲ |
| | | | 0 | Town Clock | 10,000 | 10,000 | 0 | 0 | 0 | ↑↑↑ |
| | | | 0 | Railway Dam | 10,000 | 10,000 | 0 | 3,804 | 3,804 | ▲ |
| | | | 0 | Skate Park Design and Plan | 5,125 | 5,125 | 0 | 7,438 | 7,438 | ▲ |
| | | | 0 | Skate Park Construction | 408,460 | 458,460 | 0 | 416,067 | 416,067 | ▲ |
| | | | 0 | Drainage - Highbury Tennis Courts | 10,000 | 10,000 | 0 | 6,553 | 6,553 | ▲ |
| | | | 0 | ROADC - Infrastructure Other (Capital) | | | | | | |
| | | | | Street Furniture | 12,000 | 12,000 | 0 | 18 | 18 | ▲ |
| | | | 0 | TOUR - Infrastructure Other (Capital) | | | | | | |
| | | | | NCP Infrastructure Upgrade | 24,000 | 24,000 | 0 | 19,330 | 19,330 | ▲ |
| | | | 0 | Banner Poles | 60,150 | 60,150 | 0 | 31,162 | 31,162 | ▲ |
| 0 | 0 | 0 | 0 | Totals | 955,735 | 955,735 | 0 | 588,876 | 588,876 | |

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 12: TRUST FUND

Not included in this statement are as follows:

| Trust Items | Opening Balance 1-Jul-16 | Amount Received | Amount Paid | Closing Balance 28-Feb-17 |
|-----------------------------|-----------------------------|--------------------|----------------|---------------------------------|
| | \$ | \$ | \$ | \$ |
| DoT Licensing | 0 | 0 | 0 | 0 |
| TransWA | 0 | 0 | 0 | 0 |
| Councillor Nomination Fees | 0 | 1,120 | (1,120) | 0 |
| Cultural Development | 0 | 0 | 0 | 0 |
| Public Open Space Bonds | 72,599 | 0 | 0 | 72,599 |
| Trust Other | 500 | 2,090 | (2,090) | 500 |
| BSL Levy | 0 | 12,683 | (11,357) | 1,326 |
| BCITF Levy | 0 | 15,382 | (14,556) | 826 |
| Crossover/Footpath | 15,250 | 7,100 | (6,050) | 16,300 |
| Town Hall Facility Bonds | 3,450 | 4,580 | (3,250) | 4,780 |
| Musical Society | 0 | 0 | 0 | 0 |
| Narrogin Abattoir Committee | 0 | 0 | 0 | 0 |
| Meat Inspection | 0 | 0 | 0 | 0 |
| | 91,799 | 42,955 | (38,423) | 96,331 |

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2017

Note 13: INFORMATION ON BORROWINGS

| Debenture Repayments | Principal 1-Jul-16 | New | | Principal | | Principal | | Interest | |
|--|-----------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| | | Loans | | Repayments | | Outstanding | | Repayments | |
| | | 2016-17 Budget \$ | 2016-17 Actual \$ | 2016-17 Budget \$ | 2016-17 Actual \$ | 2016-17 Budget \$ | 2016-17 Actual \$ | 2016-17 Budget \$ | 2016-17 Actual \$ |
| Governance | | | | | | | | | |
| Loan 125 - Corporate Software & Server Upgrade | 92,381 | 0 | 0 | 45,428 | 22,526 | 46,953 | 69,855 | 3,289 | 2,001 |
| Loan 128 - Administration Building Upgrade | 450,000 | 0 | 0 | 39,784 | 19,759 | 410,216 | 430,241 | 14,896 | 6,871 |
| Recreation & Culture | | | | | | | | | |
| Loan 49 - Narrogin Regional Leisure Centre (*) | 9,972 | 0 | 0 | 9,972 | 9,972 | 0 | 0 | 322 | 322 |
| Loan 121B - Narrogin Regional Leisure Centre | 357,441 | 0 | 0 | 43,526 | 25,094 | 313,915 | 332,347 | 20,961 | 12,944 |
| Loan 126 - Town Hall Renovations | 207,950 | 0 | 0 | 26,411 | 13,079 | 181,539 | 194,871 | 9,126 | 4,767 |
| Transport | | | | | | | | | |
| Loan 51 - Shire Depot (*) | 67,621 | 0 | 0 | 32,617 | 16,021 | 35,004 | 51,600 | 4,767 | 2,697 |
| Economic Services | | | | | | | | | |
| Loan 124 - Commercial Property | 40,341 | 0 | 0 | 13,854 | 13,054 | 26,487 | 27,287 | 14,863 | 1,504 |
| Loan 127 - Industrial Land Purchase | 150,543 | 0 | 0 | 9,718 | 4,805 | 140,825 | 145,738 | 7,627 | 4,301 |
| Loan 129 - Accommodation Units | 0 | 350,000 | 0 | 0 | 0 | 350,000 | 0 | 0 | 0 |
| | 1,376,249 | 350,000 | 0 | 221,310 | 124,310 | 1,504,939 | 1,251,939 | 75,851 | 35,406 |

(*) Loan was transferred to the Shire on 1 July 2016 as a result of the merger.

(SS) Self supporting loan financed by payments from third parties.

(SAR) Self Supporting Loan where financed by combination of Specified Area Rate and payment from third parties.

All other loan repayments are to be financed by general purpose revenue.

10.2.024 2016/17 BUDGET REVIEW

File Reference: 12.4.1
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 14 March 2017
Author: Nicole Bryant – Manager of Finance (Acting)
Authorising Officer: Frank Ludovico – Executive Manager Corporate and Community Services

Attachments

- Statement of Summary Financial Activity - Forecast at 30 June 2017.

Summary

Council is requested to consider the adoption of the Shire's 2016/17 Budget Review.

Background

The Budget Review had been based on the Shire's 31 December 2016 actual financial balances and was completed on the 10 March 2017.

The Manager of Finance had conducted interviews with line managers to determine if there is likely to be significant budget variances. The information gathered is shown in the attached documents.

Comment

When projecting figures, a conservative approach was taken to determine the likely year-end actuals e.g. overestimate expenditure and underestimate income.

The Statement of Summary Financial Activity - Forecast at 30 June 2017 highlights significant movements (noting small variances do not have comments).

Particular issues arising from the Budget Review are:

- As a result of the annual audit the Opening Balance for 2016/17 Budget was revised from \$6,316,706 to \$5,912,408. It is generally expected to see a variance between the budgeted closing position and the actual opening position. In this case, the variance is quite high and appears to have mostly come about as a consequence of a budget preparation error. The error being that credit balances (Current Liabilities and Provision for Doubtful Debts) forming part of the Shire (Old) trial balance have been picked up as debit balances.
- Depreciation expenses are generally non-cash items and are adjusted out when calculating Shire Rating income. As assets are acquired (purchased or existing assets entered into the system) and disposed of (sales or removal of assets from the Asset Register that fall under the capitalisation thresholds) during the year, Depreciation expense flows into the ledgers. These changes have been recorded in the Review, but once again they have been removed because they are a non-cash item. The net effect to the Budget is zero.
- Loss on Sale of Assets (Economic Services). This refers to the sale of 33 -37 Fairway Street (old Powerhouse) which resulted in revenue of \$350,000. However the Shire Asset

Register shows a written down valuation of \$605,000. The accounting treatment of this transaction produces a Loss on Sale of Assets. This is a non-cash item and no effect on the Budget outcome but is reported because of materiality.

- It has been forecast that that most capital projects will be completed in 2016/17. However there are significant risks associated with this forecast, particularly in the Roadworks area. The February 2017 severe weather event and the subsequent WANDRRA declaration may affect some of the projects in the roadworks program.
- Budget adjustments made throughout 2016/17 have been included in the Review.

The effect of this Review is that Council has a forecast deficit of \$36,787 as at 30 June 2017. It is proposed to monitor this situation, making attempts to minimise cost and maximise revenue as the Financial Year progresses.

Consultation

- Aaron Cook – Chief Executive Officer
- Azhar Awang – Executive Manager Development & Regulatory Services
- Torre Evens – Executive Manager Technical & Rural Services
- Frank Ludovico - Executive Manager Corporate & Community Services
- Susan Guy – Manager Leisure and Culture
- Kay Weaver – Manager Library Services
- Lynne Yorke – Manager Community Care Services
- Gary Rasmussen – Manager Operations
- John Warburton – Maintenance Foreman
- Jesse Charles –Construction Foreman

Statutory Environment

The Local Government Act 33A - Review of budget

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

**Absolute majority required.*

- (4) *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.*

Financial Implications

During the Review process, the budget materiality variance adopted at Council's 27 July 2016 Meeting (Council Resolution 0714.111) was used to identify issues. Variance of a percentage greater than or equal to 10% or a value greater than or equal to \$10,000 were reviewed.

Strategic Implications

Nil.

Voting Requirements

Absolute Majority.

| |
|---|
| COUNCIL RESOLUTION 0317.030 AND OFFICER'S RECOMMENDATION |
|---|

Moved: Cr Walker

Seconded: Cr Ward

That Council:

Adopt the 2016/17 Budget Review as presented and provide to the Department of Local Government as per the requirements of the *Local Government Act 1995*.

**CARRIED 9/0
BY ABSOLUTE MAJORITY**

SHIRE OF NARROGIN
STATEMENT OF SUMMARY FINANCIAL ACTIVITY
(Statutory Reporting Program)
FOR THE PERIOD ENDED 30 JUNE 2017

| | Adopted Annual Budget | Revised Annual Budget (d) | YTD Actual (b) | Forecast Actual (e) | Forecast Var. \$ (e)-(d) | Comments |
|--------------------------------|-----------------------------|------------------------------------|----------------------|---------------------------|--------------------------------|--|
| Operating Revenues | \$ | \$ | \$ | \$ | \$ | |
| Governance | 96,100 | 96,100 | 21,125 | 111,100 | 15,000 | Insurance Rebates \$15,000 |
| General Purpose Funding | 2,476,134 | 2,476,134 | 1,267,066 | 2,518,134 | 42,000 | Penalty interest higher than anticipated \$15,000 Instalment Fee higher than anticipated \$10,000 Debt Recovery Income higher than anticipated \$17,000 |
| Law, Order and Public Safety | 35,797 | 35,797 | 22,641 | 37,047 | 1,250 | |
| Health | 7,500 | 7,500 | 5,989 | 7,989 | 489 | |
| Education and Welfare | 1,287,386 | 1,287,386 | 707,078 | 1,287,386 | 0 | |
| Housing | 13,000 | 13,000 | 7,200 | 13,000 | 0 | |
| Community Amenities | 978,119 | 978,119 | 894,117 | 980,119 | 2,000 | |
| Recreation and Culture | 424,355 | 424,355 | 99,884 | 459,895 | 35,540 | Kidsport funding not known at budget time \$33,000 Hire revenue not anticipated \$2,550 |
| Transport | 1,714,688 | 1,391,459 | 461,560 | 1,396,459 | 5,000 | |
| Economic Services | 249,694 | 249,694 | 150,053 | 279,694 | 30,000 | Rent received from Narrogin Caravan Park Caretakers not in budget \$12,000 Rent received from Asset 3325 (33-37 Fairway St) not in budget \$18,000 |
| Other Property and Services | 116,663 | 116,663 | 66,213 | 188,797 | 72,134 | Private works income higher than anticipated \$14,000 Refund on insurance premium \$10,000 Savings offset with expense accounts (Workers Compensation & Maternity Leave) |
| Total (Excluding Rates) | 7,399,436 | 7,076,207 | 3,702,926 | 7,279,620 | 203,413 | |

| | | | | | | |
|------------------------------|-------------|-------------|-------------|-------------|---------|--|
| Operating Expense | | | | | | |
| Governance | (1,707,907) | (1,692,907) | (805,444) | (1,669,705) | 23,202 | Salary costs higher than anticipated due to staff departures \$10,000 Subscriptions posted in previous year expense \$18,000 LG Risk expense not budgeted \$4,000 Governance Depreciation less than anticipated \$9,000 (NON CASH) offset with 'Add back depreciation' in funding balance adjustment |
| General Purpose Funding | (177,867) | (177,867) | (99,179) | (182,446) | (4,579) | |
| Law, Order and Public Safety | (427,553) | (427,553) | (167,889) | (406,152) | 21,400 | Part time position only recently commenced, less \$6,500 Law & Order Depreciation less (NON CASH) \$15,000 offset with 'Add back depreciation' in funding balance adjustment |
| Health | (194,492) | (194,492) | (66,615) | (138,515) | 55,977 | Part time role continuing. Budget provided for Fulltime Role |
| Education and Welfare | (5,492,981) | (5,492,981) | (2,654,490) | (5,492,115) | 866 | |
| Housing | (31,874) | (31,874) | (13,865) | (26,959) | 4,915 | Housing depreciation less (NON CASH) \$4,600 offset with 'Add back depreciation' in funding balance adjustment |
| Community Amenities | (1,435,677) | (1,435,677) | (548,925) | (1,330,370) | 105,308 | Sanitation expense costs significantly lower than budgeted costs \$100,000 Waste Water Treatment expenses additional (TWIS, maintenance on old pipes, Salaries less than anticipated \$31,000 Training & Development additional \$3,800 Mackie Park Toilets Maintenance Additional \$5,000 Sanitation depreciation additional (NON CASH) \$3,000 offset with 'Add back depreciation' in funding balance adjustment |

| | Adopted Annual Budget | Revised Annual Budget (d) | YTD Actual (b) | Forecast Actual (e) | Forecast Var. \$ (e)-(d) | Comments |
|-----------------------------|-----------------------------|------------------------------------|----------------------|---------------------------|--------------------------------|---|
| Recreation and Culture | (2,688,661) | (2,688,661) | (1,301,115) | (2,624,814) | 63,847 | Additional Requirement: - Highbury hall maintenance \$5,000 - Narrogin Regional Recreation Centre Grounds Maintenance \$4,000 - Depreciation additional (NON CASH) \$5,000 offset with 'Add back depreciation' in funding balance adjustment - REC Officer information technology \$3,000 Provided for by: - REC Maintenance \$24,100 - LIBRARY maintenance \$15,000 - OTHER CULTURE (In kind not Utilised) \$37,000 |
| Transport | (3,289,313) | (3,289,313) | (1,281,054) | (3,482,869) | (193,556) | Additional Requirement: - Road signs additional \$9,000 - Flood damage consultant additional \$155,000 (funded from reserves) - Plant loss on disposal of asset \$79,000 (Old Shire assets under threshold value) Provided for by: - Litter Control less \$20,000 (Accounted for in P&G allocations) - Depot Equipment less \$15,000 (Not required for at thistage) - Aerodrome Maintenance less \$7,000 (less maintenance required than anticipated) - Salaries overstated in budget \$7,000 |
| Economic Services | (1,025,957) | (1,025,957) | (305,078) | (738,006) | 287,951 | Salaries less \$23,000 (position not filled) Depreciation less (NON CASH) \$5,000 offset with 'Add back depreciation' in funding balance adjustment Loss on disposal of assets from old shire \$255,000 (Asset 3325, 33-37 Fairway St) |
| Other Property and Services | (37,501) | (57,501) | (137,323) | (103,482) | (45,981) | Private works additional \$14,000 (Balanced with additional income) Salaries and wages - workers compensation \$33,000 (Offset with revenue account) Admin Depreciation less (NON CASH) \$30,000 offset with 'Add back depreciation' in funding balance adjustment POC Depreciation less (NON CASH) \$100,000 offset with 'Add back depreciation' in funding balance adjustment |
| Total | (16,509,783) | (16,514,783) | (7,380,977) | (16,195,434) | 319,349 | |

Funding Balance Adjustment

| | | | | | | |
|--|--------------------|--------------------|--------------------|--------------------|----------------|---|
| Add back Depreciation | 2,299,553 | 2,299,553 | 754,260 | 2,143,753 | (155,800) | Depreciation was overstated in original budget (NON CASH) |
| Adjust (Profit)/Loss on Asset Disposal | 304,706 | 304,706 | 131,356 | 131,356 | (173,350) | |
| Adjust Employee Benefits Provision (Non-Current) | 0 | 0 | 0 | 0 | 0 | |
| Adjust Deferred Pensioner Rates (Non-Current) | 0 | 0 | 0 | 0 | 0 | |
| Movement in Leave Reserve (Added Back) | 0 | 0 | 1,314 | 47,177 | 47,177 | |
| Adjustment for SoN Figures in NCA's | 0 | 0 | 51,922 | 51,922 | 51,922 | Error in original calculation as discussed in briefing session 20 December 2016 |
| Adjust Rounding | 0 | 0 | 0 | 0 | 0 | |
| Net Operating (Ex. Rates) | (6,506,088) | (6,834,317) | (2,739,200) | (6,541,607) | 292,710 | |
| Capital Revenues | | | | | | |
| Proceeds from Disposal of Assets | 598,145 | 608,145 | 185,931 | 583,931 | (24,214) | Lower trade in prices than in budget across all purchases |
| Proceeds from New Debentures | 350,000 | 350,000 | 0 | 350,000 | 0 | |
| Proceeds from Sale of Investments | 0 | 0 | 0 | 0 | 0 | |
| Proceeds from Advances | 0 | 0 | 0 | 0 | 0 | |
| Self-Supporting Loan Principal | 0 | 0 | 0 | 0 | 0 | |
| Transfer from Reserves | 1,471,398 | 1,521,398 | 0 | 1,676,398 | 155,000 | Additional consultant expense for Flood Damage |
| Total | 2,419,543 | 2,479,543 | 185,931 | 2,610,329 | 130,786 | |

| | Adopted Annual Budget | Revised Annual Budget (d) | YTD Actual (b) | Forecast Actual (e) | Forecast Var. \$ (e)-(d) | Comments |
|---|-----------------------------|------------------------------------|----------------------|---------------------------|--------------------------------|--|
| Capital Expenses | | | | | | |
| Land Held for Resale | 0 | 0 | 0 | 0 | 0 | |
| Land and Buildings | (1,940,939) | (1,940,939) | (427,154) | (1,940,939) | 0 | |
| Plant and Equipment | (487,000) | (547,000) | (323,379) | (511,378) | 35,622 | Lower vehicle capital across all purchases |
| Furniture and Equipment | (74,000) | (69,000) | (9,475) | (74,284) | (5,284) | |
| Infrastructure Assets - Roads | (2,637,621) | (2,314,392) | (626,344) | (2,345,885) | (31,493) | Money transferred to flood damage account |
| Infrastructure Assets - Footpaths | (50,000) | (50,000) | (46,120) | (50,000) | 0 | |
| Infrastructure Assets - Road Drainage | (65,000) | (65,000) | 0 | (65,000) | 0 | |
| Infrastructure Assets - Parks & Ovals | (20,000) | (20,000) | (14,028) | (20,022) | (22) | |
| Infrastructure Assets - Townscape | 0 | 0 | 0 | 0 | 0 | |
| Infrastructure Assets - Other | (955,735) | (955,735) | (131,909) | (959,248) | (3,513) | |
| Purchase of Investments | 0 | 0 | 0 | 0 | 0 | |
| Repayment of Debentures | (221,310) | (221,310) | (120,674) | (221,310) | 0 | |
| Advances to Community Groups | 0 | 0 | 0 | 0 | 0 | |
| Transfer to Reserves | (295,737) | (295,737) | (14,877) | (295,737) | 0 | |
| Total | (6,747,342) | (6,479,113) | (1,713,959) | (6,483,803) | (4,690) | |
| Net Capital | (4,327,799) | (3,999,570) | (1,528,028) | (3,873,474) | 126,096 | |
| Total Net Operating + Capital | (10,833,887) | (10,833,887) | (4,267,228) | (10,415,081) | 418,806 | |
| Rate Revenue | 4,517,811 | 4,517,811 | 4,450,925 | 4,517,811 | 0 | |
| Opening Funding Surplus(Deficit) | 6,316,076 | 5,860,483 | 5,860,483 | 5,860,483 | 0 | |
| Closing Funding Surplus(Deficit) | 0 | (455,592) | 6,044,180 | (36,787) | 418,806 | |

10.2.025 ANNUAL COMPLIANCE RETURN 2016

File Reference: 14.1.1
Disclosure of Interest: Nil
Applicant: Aaron Cook - Chief Executive Officer
Previous Item Nos: Nil
Date: 15 March 2017
Author: Aaron Cook – Chief Executive Officer
Authorising Officer: Aaron Cook – Chief Executive Officer

Attachments

- Attachment 1 - Department of Local Government Annual Compliance Return 2016.
- Attachment 2 - Minutes of the Audit Committee held on the 20 March 2017 will be presented at the meeting.

Summary

The completed Annual Compliance Return for 2016 is presented to Council for consideration and adoption.

Background

It is a requirement of all local governments to complete the Annual Compliance Audit Return as part of its regulatory obligations to the Department of Local Government.

Comment

The Compliance Audit Return has been completed for the 2016 year and is presented for adoption. The Chief Executive Officer reviewed the practices and procedures of the administration, and as per the report attached, did not identify any noncompliance issues.

As per the local government regulations, this item was presented to the Audit Committee on 20 March 2017 who recommends its adoption by Council.

Consultation

- Shire of Narrogin Executive Team

Statutory Environment

Local Government Act 1995 – regulation 13 Local Government Audit Regulations 1996

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements

Absolute Majority

| |
|---|
| COUNCIL RESOLUTION 0317.031 AND COMMITTEE'S RECOMMENDATION |
|---|

Moved: Cr Seale

Seconded: Cr Schutz

That Council:

Adopt the recommendation of the Audit Committee being the endorsement of the Annual Compliance Audit Return for the 2016 calendar year, as presented, and the Shire President is endorsed along with the Chief Executive Officer to sign the Compliance Audit Return form enabling the document to be submitted to the Department of Local Government before 31 March 2017.

**CARRIED 9/0
BY ABSOLUTE MAJORITY**



Narrogin - Compliance Audit Return 2016

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government and Communities together with a copy of section of relevant minutes.

| Commercial Enterprises by Local Governments | | | | | |
|---|-----------------------------------|---|----------|----------|------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s3.59(2)(a)(b)(c) F&G Reg 7,9 | Has the local government prepared a business plan for each major trading undertaking in 2016. | N/A | | Aaron Cook |
| 2 | s3.59(2)(a)(b)(c) F&G Reg 7,10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2016. | N/A | | Aaron Cook |
| 3 | s3.59(2)(a)(b)(c) F&G Reg 7,10 | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2016. | N/A | | Aaron Cook |
| 4 | s3.59(4) | Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2016. | N/A | | Aaron Cook |
| 5 | s3.59(5) | Did the Council, during 2016, resolve to proceed with each major land transaction or trading undertaking by absolute majority. | N/A | | Aaron Cook |



| Delegation of Power / Duty | | | | | |
|----------------------------|---------------------------------|--|----------|---|------------|
| No | Reference | Question | Response | Comments | Respondent |
| 1 | s5.16, 5.17, 5.18 | Were all delegations to committees resolved by absolute majority. | N/A | | Aaron Cook |
| 2 | s5.16, 5.17, 5.18 | Were all delegations to committees in writing. | N/A | | Aaron Cook |
| 3 | s5.16, 5.17, 5.18 | Were all delegations to committees within the limits specified in section 5.17. | N/A | | Aaron Cook |
| 4 | s5.16, 5.17, 5.18 | Were all delegations to committees recorded in a register of delegations. | N/A | | Aaron Cook |
| 5 | s5.18 | Has Council reviewed delegations to its committees in the 2015/2016 financial year. | Yes | | Aaron Cook |
| 6 | s5.42(1), 5.43 Admin Reg 18G | Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act. | Yes | | Aaron Cook |
| 7 | s5.42(1)(2) Admin Reg 18G | Were all delegations to the CEO resolved by an absolute majority. | Yes | | Aaron Cook |
| 8 | s5.42(1)(2) Admin Reg 18G | Were all delegations to the CEO in writing. | Yes | Yes contained within the Aaron Cook Delegations Register Document | |
| 9 | s5.44(2) | Were all delegations by the CEO to any employee in writing. | Yes | A memo was issued to all employees receiving delegations and the forwarded delegations was listed within the Delegation Register Document | Aaron Cook |
| 10 | s5.45(1)(b) | Were all decisions by the Council to amend or revoke a delegation made by absolute majority. | Yes | | Aaron Cook |
| 11 | s5.46(1) | Has the CEO kept a register of all delegations made under the Act to him and to other employees. | Yes | Yes this is the Delegations Register Document as approved adopted by Council | Aaron Cook |
| 12 | s5.46(2) | Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2015/2016 financial year. | Yes | 20/12/2016 | Aaron Cook |
| 13 | s5.46(3) Admin Reg 19 | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required. | Yes | Yes. A written record of all exercised delegations is recorded on the appropriate file relating to the action taken. | Aaron Cook |
| Disclosure of Interest | | | | | |
| No | Reference | Question | Response | Comments | Respondent |



| No | Reference | Question | Response | Comments | Respondent |
|----|------------------------------|---|----------|----------|------------|
| 1 | s5.67 | If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68). | Yes | | Aaron Cook |
| 2 | s5.68(2) | Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings. | N/A | | Aaron Cook |
| 3 | s5.73 | Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made. | Yes | | Aaron Cook |
| 4 | s5.75(1) Admin Reg 22 Form 2 | Was a primary return lodged by all newly elected members within three months of their start day. | Yes | | Aaron Cook |
| 5 | s5.75(1) Admin Reg 22 Form 2 | Was a primary return lodged by all newly designated employees within three months of their start day. | N/A | | Aaron Cook |
| 6 | s5.76(1) Admin Reg 23 Form 3 | Was an annual return lodged by all continuing elected members by 31 August 2016. | Yes | | Aaron Cook |
| 7 | s5.76(1) Admin Reg 23 Form 3 | Was an annual return lodged by all designated employees by 31 August 2016. | Yes | | Aaron Cook |
| 8 | s5.77 | On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return. | Yes | | Aaron Cook |
| 9 | s5.88(1)(2) Admin Reg 28 | Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76 | Yes | | Aaron Cook |
| 10 | s5.88(1)(2) Admin Reg 28 | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28. | Yes | | Aaron Cook |
| 11 | s5.88 (3) | Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76. | Yes | | Aaron Cook |
| 12 | s5.88(4) | Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee. | Yes | | Aaron Cook |



| No | Reference | Question | Response | Comments | Respondent |
|----|--|---|----------|----------|------------|
| 13 | s5.103 Admin Reg 34C & Rules of Conduct Reg 11 | Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes. | Yes | | Aaron Cook |
| 14 | s5.70(2) | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report. | Yes | | Aaron Cook |
| 15 | s5.70(3) | Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee. | Yes | | Aaron Cook |
| 16 | s5.103(3) Admin Reg 34B | Has the CEO kept a register of all notifiable gifts received by Council members and employees. | Yes | | Aaron Cook |

Disposal of Property

| No | Reference | Question | Response | Comments | Respondent |
|----|-----------|---|----------|----------|------------|
| 1 | s3.58(3) | Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)). | Yes | | Aaron Cook |
| 2 | s3.58(4) | Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property. | Yes | | Aaron Cook |

Elections

| No | Reference | Question | Response | Comments | Respondent |
|----|-------------------|--|----------|----------|------------|
| 1 | Elect Reg 30G (1) | Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates. | Yes | | Aaron Cook |

Finance

| No | Reference | Question | Response | Comments | Respondent |
|----|-----------|--|----------|----------|------------|
| 1 | s7.1A | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act. | Yes | | Aaron Cook |



| No | Reference | Question | Response | Comments | Respondent |
|----|--------------|--|----------|---------------------------|------------|
| 2 | s7.1B | Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority. | N/A | | Aaron Cook |
| 3 | s7.3 | Was the person(s) appointed by the local government to be its auditor, a registered company auditor. | Yes | | Aaron Cook |
| 4 | s7.3, 7.6(3) | Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council. | Yes | | Aaron Cook |
| 5 | Audit Reg 10 | Was the Auditor's report for the financial year ended 30 June 2016 received by the local government within 30 days of completion of the audit. | Yes | | Aaron Cook |
| 6 | s7.9(1) | Was the Auditor's report for the financial year ended 30 June 2016 received by the local government by 31 December 2016. | Yes | | Aaron Cook |
| 7 | S7.12A(3) | Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken. | N/A | Clear Audit qualification | Aaron Cook |
| 8 | S7.12A (4) | Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken. | N/A | Clear Audit qualification | Aaron Cook |
| 9 | S7.12A (4) | Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time. | N/A | Clear Audit qualification | Aaron Cook |
| 10 | Audit Reg 7 | Did the agreement between the local government and its auditor include the objectives of the audit. | Yes | | Aaron Cook |
| 11 | Audit Reg 7 | Did the agreement between the local government and its auditor include the scope of the audit. | Yes | | Aaron Cook |
| 12 | Audit Reg 7 | Did the agreement between the local government and its auditor include a plan for the audit. | Yes | | Aaron Cook |
| 13 | Audit Reg 7 | Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor. | Yes | | Aaron Cook |



| No | Reference | Question | Response | Comments | Respondent |
|----|-------------|---|----------|----------|------------|
| 14 | Audit Reg 7 | Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor. | Yes | | Aaron Cook |

Local Government Employees

| No | Reference | Question | Response | Comments | Respondent |
|----|-------------------------------------|---|----------|----------|------------|
| 1 | Admin Reg 18C | Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised. | N/A | | Aaron Cook |
| 2 | s5.36(4) s5.37(3), Admin Reg 18A | Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A. | N/A | | Aaron Cook |
| 3 | Admin Reg 18F | Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4). | N/A | | Aaron Cook |
| 4 | Admin Regs 18E | Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only). | N/A | | Aaron Cook |
| 5 | s5.37(2) | Did the CEO inform council of each proposal to employ or dismiss a designated senior employee. | N/A | | Aaron Cook |



Official Conduct

| No | Reference | Question | Response | Comments | Respondent |
|----|--------------|--|----------|----------|------------|
| 1 | s5.120 | Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer. | Yes | | Aaron Cook |
| 2 | s5.121(1) | Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c). | Yes | | Aaron Cook |
| 3 | s5.121(2)(a) | Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made. | Yes | | Aaron Cook |
| 4 | s5.121(2)(b) | Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint. | Yes | | Aaron Cook |
| 5 | s5.121(2)(c) | Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred. | Yes | | Aaron Cook |
| 6 | s5.121(2)(d) | Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c). | Yes | | Aaron Cook |

Tenders for Providing Goods and Services

| No | Reference | Question | Response | Comments | Respondent |
|----|---------------------|--|----------|----------|------------|
| 1 | s3.57 F&G Reg 11 | Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11 (1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11 (2)). | Yes | | Aaron Cook |
| 2 | F&G Reg 12 | Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract. | N/A | | Aaron Cook |
| 3 | F&G Reg 14(1) & (3) | Did the local government invite tenders via Statewide public notice. | Yes | | Aaron Cook |
| 4 | F&G Reg 14 & 15 | Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16. | Yes | | Aaron Cook |



| No | Reference | Question | Response | Comments | Respondent |
|----|------------------------|---|----------|----------|------------|
| 5 | F&G Reg 14(5) | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation. | Yes | | Aaron Cook |
| 6 | F&G Reg 16 | Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16. | Yes | | Aaron Cook |
| 7 | F&G Reg 18(1) | Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender. | Yes | | Aaron Cook |
| 8 | F&G Reg 18 (4) | In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria. | Yes | | Aaron Cook |
| 9 | F&G Reg 17 | Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17. | Yes | | Aaron Cook |
| 10 | F&G Reg 19 | Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted. | Yes | | Aaron Cook |
| 11 | F&G Reg 21 & 22 | Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22. | N/A | | Aaron Cook |
| 12 | F&G Reg 23(1) | Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice. | N/A | | Aaron Cook |
| 13 | F&G Reg 23(4) | After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services. | N/A | | Aaron Cook |
| 14 | F&G Reg 24 | Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24. | N/A | | Aaron Cook |
| 15 | F&G Reg 24AD(2) | Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice. | N/A | | Aaron Cook |
| 16 | F&G Reg 24AD(4) & 24AE | Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE. | N/A | | Aaron Cook |
| 17 | F&G Reg 24AF | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application. | N/A | | Aaron Cook |



| No | Reference | Question | Response | Comments | Respondent |
|----|-----------------|---|----------|----------|------------|
| 18 | F&G Reg 24AD(6) | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation. | N/A | | Aaron Cook |
| 19 | F&G Reg 24AH(1) | Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications. | N/A | | Aaron Cook |
| 20 | F&G Reg 24AH(3) | In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria. | N/A | | Aaron Cook |
| 21 | F&G Reg 24AG | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG. | N/A | | Aaron Cook |
| 22 | F&G Reg 24AI | Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted. | N/A | | Aaron Cook |
| 23 | F&G Reg 24E | Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council). | Yes | | Aaron Cook |
| 24 | F&G Reg 24F | Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy. | Yes | | Aaron Cook |
| 25 | F&G Reg 11A | Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less. | Yes | | Aaron Cook |



Government of **Western Australia**
Department of **Local Government and Communities**

I certify this Compliance Audit return has been adopted by Council at its meeting on

Signed Mayor / President, Narrogin

Signed CEO, Narrogin

10.2.026 ORDINARY COUNCIL MEETING DATES 2017

File Reference: Nil
Disclosure of Interest: Nil
Applicant: Aaron Cook - Chief Executive Officer
Previous Item Nos: Nil
Date: 15 March 2017
Author: Aaron Cook – Chief Executive Officer
Authorising Officer: Aaron Cook – Chief Executive Officer

Attachments

- Nil

Summary

It is presented to Council to consider reverting back to one Ordinary Council Meeting a month, being the fourth Wednesday and change the date of the Elected Members Briefing Session to the second Wednesday of the month.

Background

The former Town of Narrogin instigated two Council meetings a month in 2012 due to the high volume of issues to be resolved and the number of agenda items being presented. This format of two meetings a month then worked well during the merger preparations.

Since the merger, the number of items being presented to each ordinary council meeting has significantly dropped, hence the question has been raised as to the effectiveness of two meetings a month considering the impost that is placed on staff in preparing the agendas and minutes and Elected Members attending additional meetings.

Comment

It is presented to Council to reduce the number of Ordinary Council Meetings a month from two per month on the second and fourth Wednesday commencing at 7:30 pm to one Ordinary Council Meeting a month on the fourth Wednesday commencing at 7:00 pm.

As has been stated this change is proposed due to the reduction in matters being presented to Council at its Ordinary Council Meetings. In addition to the reduction of items the staff time required to prepare a normal Ordinary Council Agenda and Minutes is 16 hours per fortnight for the Executive Assistant, 6 hours per fortnight for the Records Officer to prepare for the meeting and Executive Staff 8 hours between the four officer to review and proof read the required documents. Total time per month for a two meeting schedule is estimated at 60 hours of staff time.

By moving to one meeting a month, the total time to prepare the one agenda may be slightly more owing to an increased number of agenda items, however, the total time per month will be greatly reduced.

It is noted that the reduction of meetings will reduce the availability of Council to make decisions quickly; however, it must be noted that nearly all other local governments in Western Australia, including the large metropolitan Councils, utilise one meeting a month. In the instance of urgent decisions being required, Council has the ability to hold a special council meeting and although the date and time is for the Shire President to determine it would be

proposed where possible that it would be held on the second Wednesday of the month commencing at 7:00 pm.

The commencement time of the Ordinary Council Meeting is proposed to be brought forward to 7:00 pm to allow for more time to deal with matters through the evening. Council would still facilitate a Briefing Session inclusive of Elected Members' information provision and questions on the second Wednesday commencing at 6:00 pm where a light meal will be served and this meeting can then be followed by any required Committee Meetings. As the Briefing Session agenda is currently being prepared there is no increase or reduction for staff time regarding this matter.

Due to the number of items that is expected to be provided to each Ordinary Council Meeting, if held once a month, the closing date for matters to be presented to Council for the meeting would be ten working days prior to the meeting being the second Wednesday of the calendar month. This will effectively allow for officers to have the agenda items prepared and submitted by the close of business on the Monday the week prior to Ordinary Council Meeting. The agenda would then be distributed to the Elected Members and members of the public by close of business on third Wednesday of the month providing a week to review the document prior to the meeting. Please note that this is several days prior to the statutory requirements and, as such, if approved by the Shire President to delay the Agenda release due to urgent items, the Agenda could still be distributed on the Friday prior to the meeting.

An example of a calendar month under the new format would be as follows for the month of May 2017:

- 10 May - Lodgement of items to officers for consideration for inclusion to the agenda must be received prior to the close of business.
- 10 May – 6pm Elected Member Briefing Session commencement. Closed to the Public.
- 15 May – Prepared agenda items to be submitted by the close of business.
- 17 May – Agenda to be released to Elected Members and members of the public.
- 24 May – 6pm Elected Member Information Session. Closed to the Public.
- 24 May – 7pm Ordinary Council Meeting. Open to the Public.
- 26 May – Draft Minutes to be released to the Elected Members and members of the public.

As has been discussed informally, this presented format allows for the Elected Members to facilitate more informal discussion regarding their activities and enquire as to the ongoing status of projects and activities of Council and raise concerns that may have been raised.

It is proposed that the commencement of the one meeting a month format could commence in the month of May 2017 by allowing for the month of April to advertise in the paper, as is required by the *Local Government Act 1995* and on social media and make announcements at the Council meetings prior.

If Council agrees to the amendment and proceed to one meeting a month the following dates from the commencement in May will be as follows:

- 24 May
- 28 June
- 26 July
- 23 August

- 27 September
- 25 October
- 22 November
- 20 December - (Being the third Wednesday of the Month due to Christmas)

Consultation

- Leigh Ballard - Shire President
- Shire of Narrogin Executive Team

Statutory Environment

- *Local Government Act 1995 – S5.3 Ordinary and special council meetings*
- *Local Government (Administration) Regulations Sec.12*

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements

Simple Majority

| |
|---|
| COUNCIL RESOLUTION 0317.032 AND OFFICER'S RECOMMENDATION |
|---|

Moved: Cr Fisher

Seconded: Cr Seale

That Council:

Approve, and advertise as per the *Local Government Act and Administration Regulations*, to have only one Ordinary Council Meeting per month on the fourth Wednesday starting at 7:00pm with this amendment commencing as of the month of May 2017.

The remaining Ordinary Council meetings for the 2017 calendar year are:

- 24 May
- 28 June
- 26 July
- 23 August
- 27 September
- 25 October
- 22 November
- 20 December - (Being the third Wednesday of the month due to Christmas)

CARRIED 9/0

11. ELECTED MEMBER'S MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE PERSON PRESIDING OR BY DECISION OF THE MEETING

Nil

13. CLOSURE OF MEETING

8.48 pm – President Ballard declared the meeting closed.