



**AGENDA
ORDINARY COUNCIL MEETING**

25 JULY 2018

COMMENCING AT 7:00 PM

**COUNCIL CHAMBERS
SHIRE OF NARROGIN
89 EARL STREET
NARROGIN WA 6312**

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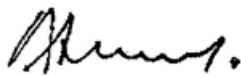
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SHIRE OF NARROGIN

NOTICE OF ORDINARY MEETING OF COUNCIL

Dear Elected Member

Pursuant to resolution 1217.153 of the meeting held 20 December 2017, an ordinary meeting of the Shire of Narrogin will be held on Wednesday, 25 July 2018, in the Shire of Narrogin Council Chambers, 89 Earl Street, Narrogin, commencing at 7:00 pm.



Dale Stewart
Chief Executive Officer

DISCLAIMER

Council's agendas, recommendations, minutes and resolutions are subject to confirmation by Council and therefore prior to relying on them, one should refer to the subsequent meeting of Council with respect to their accuracy, whereupon they are confirmed or corrected.

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Please note that meetings may be recorded for minute taking purposes.

ORDINARY COUNCIL MEETING AGENDA

25 JULY 2018

1. OFFICIAL OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member, President Ballard, declared the meeting open at 7:___ pm.

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

Elected Members (Voting)

Mr L Ballard – Shire President (Presiding Member)
Cr C Ward
Cr N Walker
Cr P Schutz
Cr M Fisher
Cr C Bartron
Cr B Seale

Staff

Mr D Stewart – 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

Leave of Absence

Cr G Ballard

Apologies

Cr T Wiese – Deputy Shire President

Absent

Visitors

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

Name	Item No	Interest	Nature

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

6. APPLICATIONS FOR LEAVE OF ABSENCE

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 Ordinary Council Meeting

Officer's Recommendation

That the minutes of the Ordinary Council Meeting held on 27 June 2018 be confirmed, as an accurate record of the proceedings, subject to the following correction:

- Resolution number 0618.053 be renumbered to 0618.053A.

8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

9. PETITIONS, DEPUTATIONS, PRESENTATIONS OR SUBMISSIONS

Nil

10. MATTERS WHICH REQUIRE DECISIONS

10.1 DEVELOPMENT AND REGULATORY SERVICES

10.1.047 PROPOSED LANEWAY CLOSURE – LOTS 56 & 52 (NO. 45 & 47) SYDNEY HALL WAY AND LOT 54 (NO. 133) AND LOT 55 NARRAKINE ROAD, NARROGIN

File Reference	28.7.2
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Shire of Narrogin
Previous Item Numbers	Nil
Date	4 July 2018
Author	Eric Anderson – Assistant Planning Officer
Authorising Officer	Azhar Awang – Executive Manager Development & Regulatory Services
Attachments 1. Plan of subject Laneway located between Lots 56 & 52 Sydney Hall Way 2. Proposed advertising plan 3. Service connection plan	

Summary

Council is requested to advertise the proposed closure of the laneway between Narrakine Road and Sydney Hall Way due to vandalism, trespassing and antisocial behaviour.

Background

On 30 June 2018 the Shire of Narrogin received correspondence from a concerned property owner adjoining the subject laneway between Lots 56 & 52 Sydney Hall Way and Lots 55 & 54 Narrakine Road. The concerns of the resident are as follows:

- Fence being repeatedly and deliberately kicked and punched, causing damage that the property owner has to repair;
- Disruptive people jumping and climbing to peer over the fence disrupting privacy;
- People continually and deliberately provoking dogs despite being asked to stop;
- Late after hours disturbances of what is assumed intoxicated people, yelling, screaming, throwing rocks and walking up the driveway by mistake; and
- The owner having to clean up cigarette butts and endless amounts of broken glass and bottles even though there is a bin on the walkway. Also has concerns for the safety of children.

Council at its meeting on 12 July 2016 resolved to close the laneway on the eastern side of Sydney Hall Way.

Comment

Council is requested to advertise the proposed closure of the pedestrian laneway between Sydney Hall Way and Narrakine Road, Narrogin in accordance with the *Land Administration Act 1997 Section 52*. The subject laneway is approximately 60 metres long and 4 metres wide with a total area of approximately 243.16m².

Notice letters will be sent to surrounding residents advertising the proposed laneway closure in accordance with the advertising plan shown in Attachment 2. A sign post will also be erected on site for a period of 30 days as well as an advertisement in the Narrogin Observer.

Correspondence has been received from the property owners of Lots 55, 56 and 52 Sydney Hall Way expressing interest in purchasing the portions of laneway adjoining their properties. The property owner of Lot 54 (No.133) has confirmed on 26 June 2018 that they have no interest in purchasing the laneway adjoining their property but support the closure of the laneway.

Services

There are several services in the laneway and adjoining area which will need to be accounted for when closing the subject laneway (shown in Attachment 5). There is a sewerage main running across the laneway approximately 23 metres from the eastern edge of the laneway (red line). There is also a water main running down the centre of the laneway (light blue line). Additionally there is overhead power lines running down the centre of the lane way (dark blue line) with two poles in the laneway (orange circles). It is likely that the relevant service agencies will recommend to have an easement placed over the area of the existing laneway, in the event of its closure as part of the advertising process.

Pedestrian Movements

It is anticipated that the proposed closure of the subject laneway will have a minimal impact to pedestrian movements in the area. Currently pedestrian movements from Hough Street through the laneway are directed to Lock Street. If the subject laneway was closed, pedestrian movements will continue along Lock Street to the intersection of Narrakine Road and Lock Street.

Consultation

- Land owners adjoining subject laneway
- Public advertising in accordance with the *Land Administration Act 1997*
- Azhar Awang – Executive Manager Development & Regulatory Services

Statutory Environment

Land Administration Act 1997 Section 52 – local government may request the Minister for Lands to acquire a laneway subject to compliance with the requirements of the *Land Administration Regulations 1998* in regulation 6.

Policy Implications

Nil

Financial Implications

There are costs associated with the laneway closure such as advertising, administration, and land valuation that may not be recovered.

As the sale of the land is between The Crown (ie Department of Land) and the land owners, proceeds of the land sale do not come to Council.

Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027	
Objective	3. Environment Objective (Conserve, protect and enhance our natural and built environment)
Outcome:	3.4 A well maintained built environment
Strategy:	3.4.1 Improve and maintain built environment

Voting Requirements

Simple Majority

Officer's Recommendation

That with respect to the proposed laneway closure between Lots 55/56 (No. 45) and Lot 52 (No. 47) Sydney Hall Way and Lot 54 (No. 133) and Lot 55 Narrakine Road, Narrogin, that Council resolve the following:

1. Prior to proceeding with the formal closure of the laneway, the CEO to obtain a written agreement from adjoining land owners to bear all costs associated with the closure of the laneway, including advertising, land valuation, surveying and transfer of land.
2. Subject to Part 1:
 - a. Pursuant to the requirements of the *Transfer of Land Act* and *Land Administration Act*, advertise its intent to close the laneway between Lots 55/56 (No. 45) and Lot 52 (No. 47) Sydney Hall Way and Lot 54 (No. 133) and Lot 55 Narrakine Road, Narrogin.
 - b. Invite submissions from relevant service authorities.
 - c. Request a land valuation from Landgate (Valuer General).
 - d. Upon the closing date of submissions, the matter is to be reported to Council including all submissions received during the submissions period for Council's further consideration.







10.1.048 Proposed Enclosed Off-Leash Dog Exercise Area – Gnarojin Park Reserve – Lot 1721 Hale Street, Narrogin

File Reference	A226650
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Shire of Narrogin
Previous Item Numbers	Nil
Date	10 July 2018
Author	Tabitha Nicholls – Technical Officer
Authorising Officer	Azhar Awang – Executive Manager Development & Regulatory Services
Attachments	
<ol style="list-style-type: none"> 1. Schedule of submissions 2. Location site map 	

Summary

Council is requested to consider the public submissions received and determine an outcome for the proposed enclosed off-leash dog exercise area located at Gnarojin Park Reserve.

Background

This proposal was presented to Council at the monthly briefing session held on 23 May 2018. The proposal is comprised of an area of 800 m² (40 m x 20 m) with a 1.5 m meshed fence. All Councillors were given a copy of the prepared report. Five sites were nominated and after a detailed assessment of the sites based on a number of criteria, the preferred site was the Gnarojin Park Reserve (former tennis courts on corner of Hale and Herald Street). It was noted at the Monthly Briefing Session that the proposal be put out for public comment.. The proposal was advertised in the local paper, Shire website and Facebook pages. Letters were also sent to surrounding property owners and occupiers.

At the close of the advertising period (29 June 2018) three written submissions were received, with mixed reactions. These are included in the Schedule of Submissions attached to this report.

Comment

The subject land is reserved for recreation purposes and forms part of the Gnarojin Park Reserve.

The Shire has a large registered dog population and no dedicated enclosed facility specifically set aside for dog exercise. The current dedicated off-leash dog exercise areas are shared with other community members and clubs. These areas become unavailable for use when occupied by others. An enclosed off-leash dog exercise area, which is solely for this purpose,

will reduce conflicts around the use of space between dog owners and non-dog owners / users of the public open space.

Dogs that are well socialised and exercised are likely to be healthier, happier and less aggressive. A designated enclosed off-leash exercise area provides a safe community setting where dogs can play and interact. This also promotes responsible dog ownership. There is also evidence on the benefits for dog owners, assisting with social interaction and community involvement. An enclosed off-leash area will also provide ease of exercise for those with physical restrictions preventing other forms of dog exercise.

Site evaluations were undertaken on five potential sites and concluded that the most suitable location is Gnarojin Park Reserve on the site of the former tennis courts. With the recently upgraded skate park and increasing family/community activities for this area, along with the already established walking paths, it is considered that this site would be the most appropriate location. The facility would incorporate a 1.5 m high mesh enclosed area within the reserve with a total area of 800 m² (40 m x 20 m). Currently there is an underutilised shelter with seating, which the park could be built around, utilising an already existing feature. The grassed enclosed area can offer great health and well-being activities not only to dogs, but their owners as well.

It is evident that there is a need and associated benefits that an enclosed off-leash dog exercise area could bring to the Shire. The access to a dog park within the Shire will encourage travelling dog owners to the location to exercise their dogs in a safe area. Whilst visiting the Shire, it provides the opportunity to utilise the local shopping and tourism facilities.

Gnarojin Park Reserve (former tennis court area) has been recommended for the following reasons:

- Larger open space, less impact on other reserve users;
- Existing park infrastructure and pathways;
- Accessible parking space;
- Minimal environmental impact;
- Reserve not required as a sporting area; and
- Within the town for ease of access.

A potential negative issue with the current proposed site is the proximity to the existing ablution facility which is located at the Mackie Park and Gnarojin Park, which is approximately one km away.

Shire staff would ensure appropriate usage guidelines would be developed as follows:

- Use park at your own risk;
- Owners are legally responsible for the behaviour of their dog(s) at all times;
- Dogs must be leashed while entering and exiting the park;
- Dog waste must be cleaned up immediately or penalties may apply;
- Owners must be within the park and supervising their dog at all times;
- Dog handlers must be 18 years or over;
- Aggressive dogs must be removed immediately;
- No more than 15 dogs at one time; and
- Park is open during daylight hours only.

At present in 2018, the Shire has a total of 900 dogs registered. Over the last 10 years, the number of extra dogs registered per year, average around 60 dogs.

It should be noted that Council is also developing the Gnarojin Park Master Plan. The consultant preparing the master plan has been advised of the proposal to develop the former tennis court area as an enclosed off-leash dog exercise area.

It is recommended that the Shire support the principle and develop an enclosed off-leash dog exercise area in the Gnarojin Park.

Consultation

- Adjoining property owners and occupiers
- City of Armadale
- City of Rockingham
- Guy Maley – Senior Ranger

Statutory Environment

Nil

Policy Implications

Nil

Financial Implications

An allocation of \$30,000 for stage 1 of the proposed Off-Leash Dog Park was included in the draft 2018/19 Budget for consideration, however, this project has had to be deferred to Year 2, due to budget constraints and priorities.

Other costs associated with the proposed development including whole of life asset maintenance costs, a potential need for an ablution facility, car parking, lawn maintenance, water usage, and general maintenance, such as rubbish pick up and litter bag replacement, will need to be costed and factored in with future budget considerations.

Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027	
Objective	2. Social Objective (To provide community facilities and promote social interaction)
Outcome:	2.3 Existing strong community spirit and pride is fostered, promoted and encouraged
Strategy:	2.3.4 Provide improved community facilities (eg library/recreation)

Voting Requirements

Simple Majority

Officer's Recommendation

That with respect to the proposed enclosed off-leash dog exercise area, Council support the proposed location as being on portion of Gnarojin Park situated at the site of the former tennis courts, Reserve 49048 (Lot 1721) Hale Street, Narrogin.

Attachment 1 - Schedule of Submissions

Submissions	Comment	Officer's Comments
Public 1	Likes idea of dog park prefer different location	Identified there are alternative sites, they have been listed in report
	How to we administer disease control for illnesses such as Parvo Virus	Responsibility of dog owner. Same steps to be taken as with other dog exercise areas currently in town.
	Can we control the number of dogs present at one time	One dog at a time prevents socialisation of dogs and people. The total fenced area for this dog activity is 800 m ² . This is a large area to reasonably accommodate up to 15 at any one time (approximately 40 m ² per dog)
	Minimum age	Shire suggests signage for 18 years and over
Public 2	Has rental property across the road, would deter them from moving back to Town	They are trying to sell the property as per point 2, appears to be no intention of moving back.
	Has been trying to sell property for over 2 years, structure would decrease value of house	Devaluation of property is not a valid reason to refute dog park.
	Current tenants have dogs, this would cause them to bark all the time disrupting tenants and neighbours.	No response received from current tenants and they were posted their own letter. It is the responsibility of dog owners to keep their dog from barking excessively at unreasonable times and for lengthy periods of time. This applies to dogs in the house or at the park. It is proposed that the fenced dog park is to be screened by the existing vegetation as it continues to grows, which will also create a slight sound barrier to reduce any adverse impact to nearby residents.
	Create more traffic to street	The aim of this location is for it to be accessed more freely by foot not by car. Hours of park are to be restricted for access during daylight hours.
Public 3	Full support of proposed area and location	Noted



10.2 TECHNICAL AND RURAL SERVICES

There are no reports requiring a Council decision for the current month.

10.3 CORPORATE AND COMMUNITY SERVICES

10.3.049 SCHEDULE OF ACCOUNTS PAID – JUNE 2018

File Reference	12.1.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Shire of Narrogin
Previous Item Numbers	Nil
Date	30 June 2018
Author	Brooke Conway – Finance Officer Accounts
Authorising Officer	Frank Ludovico – Executive Manager Corporate & Community Services
Attachments	
1. Schedule of Accounts Paid – June 2018 is provided under separate cover.	

Summary

Council is requested to receive the payments as presented in the Schedule of Accounts Paid – June 2018.

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 Schedule of Accounts Paid – June 2018 is presented to Council for endorsement. Below is a summary of activity.

June 2018 Payments		
Payment Type	\$	%
Cheque	19,204.10	1.38
EFT (incl Payroll)	1,295,355.55	92.82
Direct Debit	69,749.35	5.00
Credit Card	6,375.02	0.46
Trust	4,831.50	0.35
Total Payments	1,395,515.52	100

Local Spending Analysis of Total Payments		
Local Suppliers	456,120.88	32.68
Payroll	422,157.48	30.25
Total	878,278.36	62.94

The payment schedule is provided to Elected Members separately and are not published on the Shire of Narrogin website to mitigate against the potential of fraudulent activity that can arise from this practice. Members of the public can view the documentation from the Shire's Office and Library during normal opening hours.

Consultation

Nicole Bryant – Manager Finance

Statutory Environment

Local Government Act 1995 Section 6.8 (2)(b)

Policy Implications

Nil

Financial Implications

All expenditure has been approved via adoption of the 2017/2018 Annual Budget, or resulting from a Council resolution for a budget amendment.

Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027	
Objective	4. Civic Leadership Objective (Continually enhance the Shire's organisational capacity to service the needs of a growing community)
Outcome:	4.1 An efficient and effective organisation

Voting Requirements

Simple Majority

Officer's Recommendation

That with respect to the Schedule of Accounts Paid for June 2018, Council note the Reports as presented.

10.3.050 MONTHLY FINANCIAL REPORTS – JUNE 2018

File Reference	12.8.1
Disclosure of Interest	Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interest that requires disclosure.
Applicant	Shire of Narrogin
Previous Item Numbers	Nil
Date	16 July 2018
Author	Nicole Bryant – Manager Finance
Authorising Officer	Frank Ludovico – Executive Manager Corporate & Community Services
Attachments	1. Monthly Financial Report for the period ended 30 June 2018.

Summary

In accordance with the *Local Government Financial Management Regulations (1996), Regulation 34*, the Shire has prepared a monthly Statement of Financial Activity for consideration by Council.

Background

Council is requested to review the June 2018 Monthly Financial Reports.

Comment

The June 2018 Monthly Financial Reports are presented for review. Please note the June 2018 report is subject to year-end processing and audit. The Annual Financial Report will show the finalised position for 30 June 2018.

Consultation

Frank Ludovico – Executive Manager Corporate and Community Services

Statutory Environment

Local Government (Financial Management) Regulations 1996 Regulation 34 applies.

Policy Implications

Nil

Financial Implications

All expenditure has been approved via adoption of the 2017/18 Annual Budget, or resulting from a Council Motion for a budget amendment.

Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027	
Objective	4. Civic Leadership Objective (Continually enhance the Shire's organisational capacity to service the needs of a growing community)
Outcome:	4.1 An efficient and effective organisation

Voting Requirements

Simple Majority

Officer's Recommendation

That with respect to the Monthly Financial Reports for June 2018, Council note the Reports as presented.

MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 30 JUNE 2018

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

SHIRE OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
FOR THE PERIOD ENDED 30 JUNE 2018

STATEMENT OF FINANCIAL ACTIVITY

	Revised Annual Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var
Operating Revenues	\$	\$	\$	\$	%	
Governance	30,200	30,200	49,518	19,318	39%	▲
General Purpose Funding	1,329,125	1,329,125	2,516,330	1,187,205	47%	▲
Law, Order and Public Safety	41,738	41,738	55,983	14,245	25%	▲
Health	5,500	5,500	10,920	5,420	50%	
Education and Welfare	1,505,459	1,505,459	1,480,096	(25,363)	(2%)	
Housing	10,400	10,400	9,834	(566)	(6%)	
Community Amenities	1,161,102	1,161,102	1,268,569	107,468	8%	
Recreation and Culture	178,420	178,420	151,433	(26,987)	(18%)	▼
Transport	1,035,738	1,035,738	1,630,187	594,449	36%	▲
Economic Services	251,910	251,910	314,910	63,000	20%	▲
Other Property and Services	223,307	223,307	160,905	(62,402)	(39%)	▼
Total (Excluding Rates)	5,772,899	5,772,899	7,648,684	1,875,786	25%	
Operating Expense						
Governance	(685,489)	(685,489)	(549,990)	135,500	(25%)	
General Purpose Funding	(241,412)	(241,412)	(201,647)	39,765	(20%)	
Law, Order and Public Safety	(468,281)	(468,281)	(469,729)	(1,448)	0%	
Health	(227,576)	(227,576)	(211,400)	16,176	(8%)	
Education and Welfare	(1,872,808)	(1,872,808)	(1,528,039)	344,770	23%	▲
Housing	(33,084)	(33,084)	(34,863)	(1,780)	(5%)	
Community Amenities	(1,489,162)	(1,489,162)	(1,339,565)	149,597	11%	▲
Recreation and Culture	(3,052,739)	(3,052,739)	(2,346,147)	706,593	30%	▲
Transport	(4,359,057)	(4,359,057)	(4,698,173)	(339,117)	(7%)	
Economic Services	(718,786)	(718,786)	(617,539)	101,247	16%	▲
Other Property and Services	(30,000)	(30,000)	(240,873)	(210,873)	(88%)	▼
Total	(13,178,394)	(13,178,394)	(12,237,964)	940,429		
Funding Balance Adjustment						
Add back Depreciation	2,698,268	2,698,268	2,487,207	(211,060)	(8%)	
Adjust (Profit)/Loss on Asset Disposal	23,963	23,963	23,108	(855)	(4%)	
Adjust Employee Benefits Provision (Non-Current)	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)	0	0	6,637	6,637	100%	
Movement in Leave Reserve (Added Back)	47,745	31,393	15,212	(16,181)	(106%)	▼
Adjust Rounding	0	0	0	0		
Net Operating (Ex. Rates)	(4,635,520)	(4,651,872)	(2,057,116)	2,594,756		
Investing Activities						
Non-Operating Grants, Subsidies and Contributions	1,812,507	1,812,507	1,782,799	(29,708)	2%	
Purchase of Investments	0	0	0	0		
Land Held for Resale	0	0	0	0		
Land and Buildings	(1,114,704)	(1,114,704)	(374,866)	739,837	197%	▲
Plant and Equipment	(1,339,639)	(1,339,639)	(1,408,148)	(68,510)	(5%)	
Furniture and Equipment	(30,000)	(30,000)	(3,418)	26,582	778%	▲
Infrastructure Assets - Roads	(1,160,292)	(1,160,292)	(1,153,443)	6,849	1%	
Infrastructure Assets - Footpaths	(111,435)	(111,435)	(88,422)	23,013	26%	▲
Infrastructure Assets - Road Drainage	(30,000)	(30,000)	(23,340)	6,660	29%	
Infrastructure Assets - Parks & Ovals	0	0	0	0		
Infrastructure Assets - Townscape	0	0	0	0		
Infrastructure Assets - Other	(883,980)	(883,980)	(627,153)	256,826	41%	▲
Proceeds from Disposal of Assets	356,702	356,702	481,897	125,196	26%	▲
Proceeds from Sale of Investments	0	0	0	0		
Amount attributable to investing activities	(2,500,841)	(2,500,841)	(1,414,094)	1,086,746		
Financing Activities						
Proceeds from New Debentures	350,000	350,000	0	(350,000)	(100%)	▼
Proceeds from Advances	0	0	0	0		
Repayment of Debentures	(220,291)	(220,292)	(220,293)	(1)	(0%)	
Self-Supporting Loan Principal	0	0	0	0		
Transfer from Reserves	768,685	768,685	1,193,965	425,280	36%	▲
Advances to Community Groups	0	0	0	0		
Transfer to Reserves	(1,316,214)	(1,316,214)	(1,374,503)	(58,289)	(4%)	
Amount attributable to financing activities	(417,820)	(417,821)	(400,831)	16,990		
Net Capital	(2,918,661)	(2,918,662)	(1,814,926)	1,103,736		
Total Net Operating + Capital	(7,554,181)	(7,570,534)	(3,872,041)	3,698,493		
Rate Revenue	4,640,116	4,640,116	4,645,781	5,665	0%	
Opening Funding Surplus(Deficit)	2,930,417	2,930,417	2,930,417	0	0%	
Closing Funding Surplus(Deficit)	16,353	(0)	3,704,158	3,704,158		

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2018

NET CURRENT ASSETS

	Positive=Surplus (Negative=Deficit)	
	2017-18	
	30/06/2018	31/05/2018
	This Period	Last Period
	\$	\$
Current Assets		
Cash Unrestricted	3,104,503	2,858,672
Cash Restricted (Reserves)	3,954,799	3,727,859
Receivables - Rates and Rubbish, ESL, Excess Rates	332,023	279,098
Receivables -Other	1,144,346	328,857
Inventories	21,056	35,846
	8,556,726	7,230,332
Less: Current Liabilities		
Payables	(437,161)	(486,621)
Loan Liability	0	(9,071)
Provisions	(845,116)	(845,116)
	(1,282,277)	(1,340,807)
Net Current Asset Position	7,274,449	5,889,525
Less: Cash Restricted	(3,954,799)	(3,727,859)
Add Back: Component of Leave Liability not Required to be funded	387,576	374,518
Add Back: Current Loan Liability	0	9,071
Adjustment for Trust Transactions Within Muni	(3,068)	(4,737)
Net Current Funding Position	3,704,159	2,540,517

NOTE: For the Cash Assets above the following investments have been made as at reporting date:

Cash Unrestricted

Municipal Fund

Cash Restricted (Reserves)

Reserve Fund

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2018

ACQUISITION OF ASSETS

Summary Acquisitions	Current Budget			Variance (Under)Over	
	This Year				
	Original Budget	YTD Budget	Actual		
	\$	\$	\$	\$	
Inventories					
Land for Resale	0	0	0	0	
Property, Plant & Equipment					
Land and Buildings	1,013,558	1,114,704	374,866	(739,837)	▼
Plant & Equipment	716,613	1,339,639	1,408,148	19,117	▲
Furniture & Equipment	30,000	30,000	3,418	(26,582)	
Tools	0	0	0	0	
Infrastructure					
Roads	1,160,292	1,160,292	1,153,443	(6,849)	▼
Footpaths	66,000	111,435	88,422	(23,013)	▼
Road Drainage	30,000	30,000	23,340	(6,660)	
Parks & Ovals	0	0	0	0	
Townscape	0	0	0	0	
Other Infrastructure	849,967	883,980	627,153	(256,826)	▼
Totals	3,866,430	4,670,049	3,678,791	(1,040,651)	

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2018

ACQUISITION OF ASSETS

Land & Buildings	Current Budget					
	This Year					
	Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over	
	\$	\$	\$	\$	\$	
OTHGOV - Capital Administration Building Building Renovation Administration	40,119	50,119	50,119	40,155	(9,964)	▼
OLOPS - BUILDING (Capital) Other Law & Order Building (Capital)	0	85,000	85,000	61,650	(23,350)	▼
AGEDSNRS - Building (Capital) Senior Citizen Centre Building (Capital)	0	7,500	7,500	6,700	(800)	▼
WELFARE - Building (Capital) Disability Toilet - Changing Places	59,000	59,000	59,000	55,333	(3,667)	▼
STF HOUSE - Building (Capital) Staff Housing Building (Capital)	20,000	10,968	10,968	13,188	2,220	▲
COM AMEN - Building (Capital) - Other Community Amenities Memorial Park Public Toilets Capital	20,000	20,000	20,000	779	(19,221)	▼
HALLS - Building (Capital) Town Hall (Federal St) Building Capital	94,000	94,000	94,000	35,270	(58,730)	▼
Highbury Hall Building Capital	7,500	5,178	5,178	5,178	0	
NRRC - Building (Capital) NRRC Building (Capital)	50,000	50,000	50,000	21,445	(28,555)	▼
REC - Other Rec Facilities Building (Capital) Thomas Hogg Oval Buildings Capital	25,000	35,000	35,000	24,612	(10,388)	▼
LIB - Building (Capital) Library Landscape - Stage 1	80,000	80,000	80,000	1,600	(78,400)	▼
HERITAGE - Building (Capital) Museum Building (Capital)	5,000	5,000	5,000	2,690	(2,310)	▼
ROADC - Building (Capital) Lydeker Depot Building (Capital)	30,000	30,000	30,000	23,074	(6,926)	▼
TOUR - Building (Capital) Accommodation Units (NCP)	350,000	350,000	350,000	5,500	(344,500)	▼
Caravan Park Renovations	152,939	152,939	152,939	19,551	(133,388)	▼
ADMIN - Building (Capital) Old Shire Office Building Capital	80,000	80,000	80,000	58,141	(21,859)	▼
Totals	1,013,558	1,114,704	1,114,704	374,866	(739,837)	

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2018

ACQUISITION OF ASSETS

Plant & Equipment	Current Budget				Variance (Under)Over
	This Year				
	Original Budget	Revised Budget	YTD Budget	Actual	
	\$	\$	\$	\$	\$
FIRE - Plant & Equipment (Capital)					
NO5020 Isuzu FTS800 Fire Unit	0	372,197	372,197	372,197	0
ANIMAL - Plant & Equipment (Capital)					
Light Bar Fixing Ranger Vehicle	2,500	2,104	2,104	2,104	0
OLOPS - Plant & Equipment (Capital) - OLOPS					
CCTV Upgrade	109,113	112,788	112,788	112,788	0
CCTV Installation Refuse Site	0	15,000	15,000	0	(15,000) ▼
HACC - Plant & Equipment (Capital)					
NGN10179 Toyota Hiace 2018	0	56,272	56,272	0	(56,272) ▼
AGEDOTHER - Plant & Equipment (Capital)					
NGN219 CATS Vehicle 2017	0	26,500	26,500	23,891	(2,609) ▼
NGN219 CATS Vehicle	0	0	0	0	0
PLAN - Plant & Equipment					
NGN00 EMDRS Vehicle 2017	0	35,268	35,268	35,268	0
NGN00 EMDRS Vehicle 2018	0	0	0	35,756	35,756 ▲
NRRC - Plant & Equipment (Capital)					
NRRC Airconditioner	70,000	70,000	70,000	1,000	(69,000) ▼
ROADC - Plant & Equipment (Capital)					
	0	0	0	0	0
PLANT - Plant & Equipment (Capital)					
Tipper Truck 3 Tonne	25,000	22,455	22,455	22,455	(0)
10,000L Emulsion Storage Tank	75,000	57,831	57,831	57,831	0
John Deere Ride on Mower 2017	10,000	9,745	9,745	9,745	(0)
24 Tonne Excavator	260,000	260,000	260,000	262,000	2,000 ▲
Irrigation Pump	35,000	32,140	32,140	32,140	0
8T Side Tipping Truck	110,000	90,190	90,190	90,190	0
Trailer & Signs(Event Traffic Management)	10,000	10,000	10,000	0	(10,000) ▼
ON0 EMTRS Vehicle 2017	0	36,389	36,389	36,389	(0)
N001 MO Vehicle 2017	0	36,998	36,998	36,998	(0)
ON0 EMTRS Vehicle 2017(B)	0	0	0	36,508	36,508 ▲
ON0 EMTRS Vehicle 2018 (2)	0	0	0	36,508	36,508 ▲
N001 MO Vehicle 2018	0	0	0	36,871	36,871 ▲
TOUR - Plant & Equipment (Capital)					
CCTV Installation NCP	10,000	10,000	10,000	0	(10,000) ▼
ADMIN - Plant and Equipment (Capital)					
	0	0	0	0	0
COMMUNITY - Plant & Equipment (Capital)					
0NGN EMCCS Vehicle 2017	0	34,652	34,652	34,652	0
0NGN EMCCS Vehicle 2018	0	0	0	34,356	34,356 ▲
1NGN CEO Vehicle 2017	0	49,111	49,111	49,111	0
1NGN CEO Vehicle 2018	0	0	0	49,393	49,393 ▲
Totals	716,613	1,339,639	1,339,639	1,408,148	19,117

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2018

ACQUISITION OF ASSETS

Furniture & Equipment	Current Budget				Variance (Under)Over	
	This Year					
	Original Budget	Revised Budget	YTD Budget	Actual		
CHCP - Furniture & Equipment (Capital)	\$	\$	\$	\$	\$	
Mobile Works Solution (HACC)	10,000	10,000	10,000	0	(10,000)	▼
LIB - Furniture & Equipment (Capital)						
Library Software Upgrade	20,000	20,000	20,000	3,418	(16,582)	▼
Totals	30,000	30,000	30,000	3,418	(26,582)	
Roads	Current Budget				Variance (Under)Over	
	This Year					
	Original Budget	Revised Budget	YTD Budget	Actual		
ROADC - Roads (Capital) - Council Funded	\$	\$	\$	\$	\$	
Heath Street - Renewal (Local)	11,009	11,009	11,009	2,902	(8,107)	▼
ROADC - Roads (Capital) - Roads to Recovery						
Doney Street - Renewal (Local) (R2R)	33,064	33,064	33,064	35,497	2,433	▲
Felspar Street - Renewal (Local) (R2R)	49,982	49,982	49,982	47,658	(2,324)	▼
Glyde Street - Renewal (Local) (R2R)	14,061	14,061	14,061	14,646	585	▲
Garfield Street - Renewal (Local) (R2R)	8,244	8,244	8,244	8,411	167	▲
Homer Street - Renewal (Local) (R2R)	6,548	6,548	6,548	6,663	115	▲
Fairway Street - Renewal (Local) (R2R)	4,050	4,050	4,050	3,995	(55)	▼
Hale Street - Renewal (Local) (R2R)	11,322	11,322	11,322	13,128	1,806	▲
Hillman Street - Renewal (Local) (R2R)	6,048	6,048	6,048	4,500	(1,548)	▼
Marsh Street - Renewal (Local) (R2R)	6,480	6,480	6,480	6,507	27	▲
May Street - Renewal (Local) (R2R)	12,240	12,240	12,240	8,883	(3,357)	▼
Gibson Street - Renewal (Local) (R2R)	13,020	13,020	13,020	11,345	(1,675)	▼
Cresswell Street - Renewal (Local) (R2R)	1,485	1,485	1,485	1,726	241	▲
Narrakine Road - Renewal (Local) (R2R)	5,040	5,040	5,040	6,300	1,260	▲
Whinbin Rock Road - Renewal (Rural) (R2R)	285,522	285,522	285,522	199,541	(85,981)	▼
Wagin-Wickepin Road - Renewal (Rural) (R2R)	18,036	18,036	18,036	18,422	386	▲
Narrogin Valley Road - Renewal (Rural) (R2R)	37,091	37,091	37,091	38,337	1,247	▲
Highbury West Road - Renewal (Rural) (R2R)	21,600	21,600	21,600	108,712	87,112	▲
Rowe Street - Renewal (Local) (R2R)	7,965	7,965	7,965	8,209	244	▲
ROADC - Roads (Capital) - Regional Road Group						
Narrogin-Harrismith Road - Renewal (Local) (RRG)	607,486	607,486	607,486	608,061	575	▲
Totals	1,160,292	1,160,292	1,160,292	1,153,443	(6,849)	

Footpaths	Current Budget				Variance (Under)Over	
	This Year					
	Original Budget	Revised Budget	YTD Budget	Actual		
ROADC - Footpaths (Capital)	\$	\$	\$	\$	\$	
Daglish Street Footpath Construction	27,000	15,900	15,900	16,980	1,080	▲
Felspar Street Footpath Construction	27,000	19,035	19,035	19,035	0	
Williams Road - Footpath Construction	12,000	22,000	22,000	18,200	(3,800)	▼
Lefroy Street - Footpath Construction	0	45,000	45,000	21,539	(23,461)	▼
Ensign St Footpath Construction	0	9,500	9,500	12,668	3,168	▲
Totals	66,000	111,435	111,435	88,422	(23,013)	

SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2018

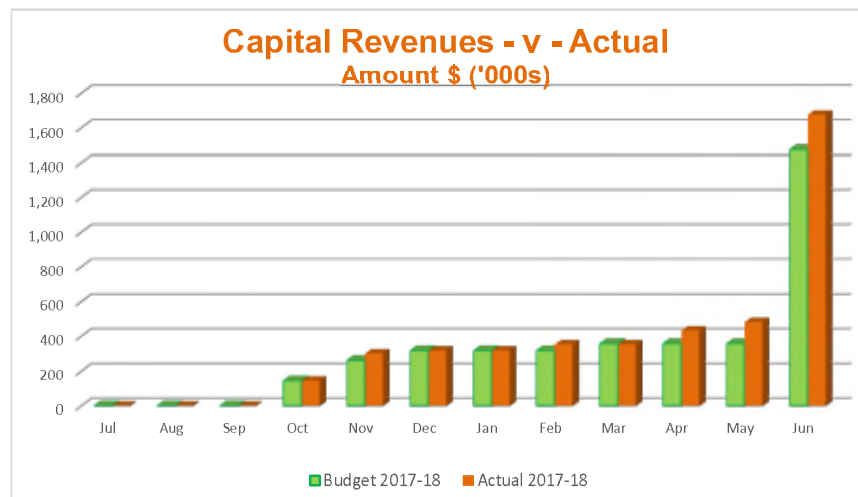
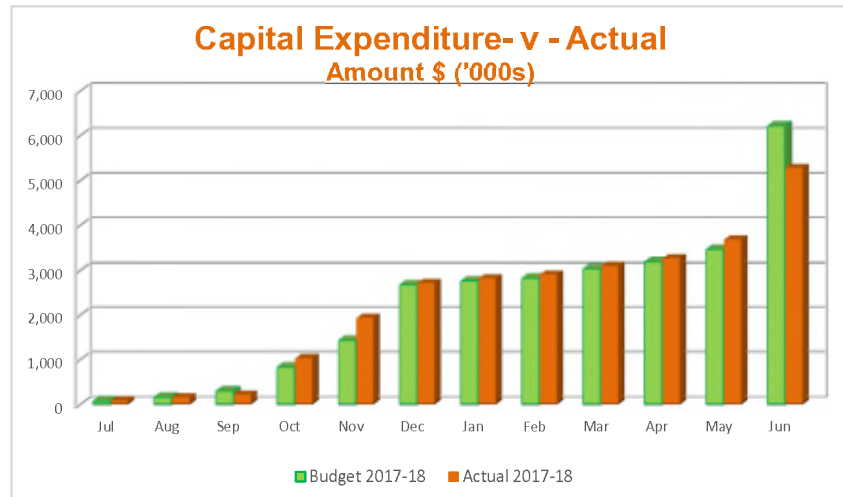
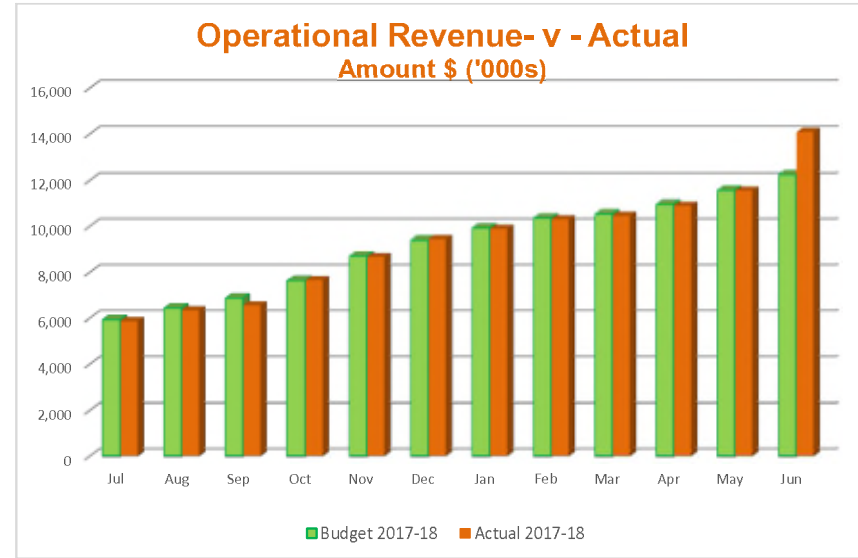
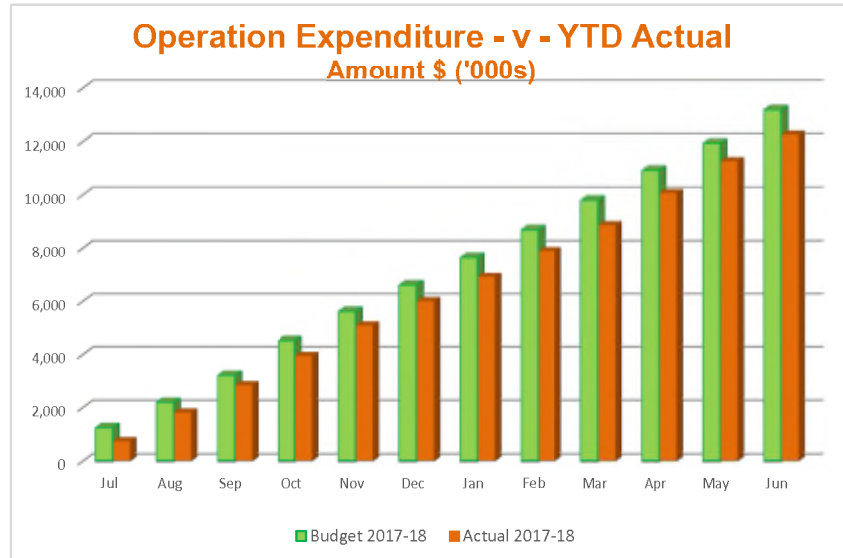
ACQUISITION OF ASSETS

Road Drainage	Current Budget				Variance (Under)Over	
	This Year					
	Original Budget	Revised Budget	YTD Budget	Actual		
ROADC - Drainage (Capital)	\$	\$	\$	\$	\$	
Drainage Works	30,000	30,000	30,000	23,340	(6,660)	▼
Totals	30,000	30,000	30,000	23,340	(6,660)	

Other Infrastructure	Current Budget				Variance (Under)Over	
	This Year					
	Original Budget	Revised Budget	YTD Budget	Actual		
ANIMAL - Infrastructure Other (Capital)	\$	\$	\$	\$	\$	
Animal Pound Exercise Area	2,944	3,258	3,258	4,620	1,362	▲
SAN - Infrastructure Other (Capital)						
White Road Refuse Site Upgrade	15,000	15,000	15,000	15,000	0	
Refuse Site Transfer Station	148,000	148,000	148,000	140,529	(7,471)	▼
Bin Surrounds	40,000	40,000	40,000	16,666	(23,334)	▼
SEW - Infrastructure Other (Capital)						
TWIS Dams	20,000	20,000	20,000	0	(20,000)	▼
COM AMEN - Infrastructure Other (Capital) - Other Community Amenities						
Cemetery Upgrade	85,000	85,000	85,000	38,576	(46,424)	▼
Gnarojin Park Master Plan	30,000	30,000	30,000	8,825	(21,175)	▼
CBD Enhancement	55,023	55,023	55,023	36,942	(18,080)	▼
NRRC - Infrastructure Other (Capital)						
NRRC Infrastructure Other (Capital)	30,000	30,000	30,000	27,148	(2,852)	▼
REC - Infrastructure Other (Capital)						
Heritage Trail	12,000	12,000	12,000	1,485	(10,515)	▼
Memorial Park Paving Upgrade	25,000	6,952	6,952	6,952	0	
Lions Park - Playground Equipment	50,000	42,599	42,599	42,599	0	
McKenzie Park - Playground Equipment	16,000	13,660	13,660	13,660	0	
Northwood Park - Playground Equipment	45,000	45,000	45,000	45,000	0	
Ashworth Park - Playground Equipment	8,000	6,019	6,019	6,019	0	
Hockey Club - Playground Equipment	16,000	14,939	14,939	14,939	(0)	
Highbury Hall - Playground Equipment	22,000	18,300	18,300	18,300	0	
Town Clock	10,000	10,000	10,000	875	(9,125)	▼
Skate Park Construction	30,000	30,000	30,000	20,470	(9,530)	▼
Skate Park Improvements	30,000	39,780	39,780	10,620	(29,160)	▼
Sydney Hall Way - Playground Equipment	0	15,000	15,000	12,014	(2,986)	▼
Garfield Park - Playground Equipment	0	18,000	18,000	13,488	(4,512)	▼
Highbury Park - Playground Equipment	0	14,000	14,000	13,605	(395)	▼
ROADC - Infrastructure Other (Capital)						
Street Furniture	12,000	21,800	21,800	21,782	(18)	▼
Ensign Carpark	60,000	60,000	60,000	53,483	(6,517)	▼
CWA Carpark	60,000	25,000	25,000	12,416	(12,584)	▼
Ensign / Earl Street Carpark	0	25,500	25,500	21,543	(3,957)	▼
TOUR - Infrastructure Other (Capital)						
NCP Infrastructure Upgrade	8,000	8,000	8,000	395	(7,605)	▼
Caravan Park Resealing, Line Marking	20,000	20,000	20,000	0	(20,000)	▼
Banner Poles	0	11,150	11,150	9,202	(1,948)	▼
Totals	849,967	883,980	883,980	627,153	(256,826)	

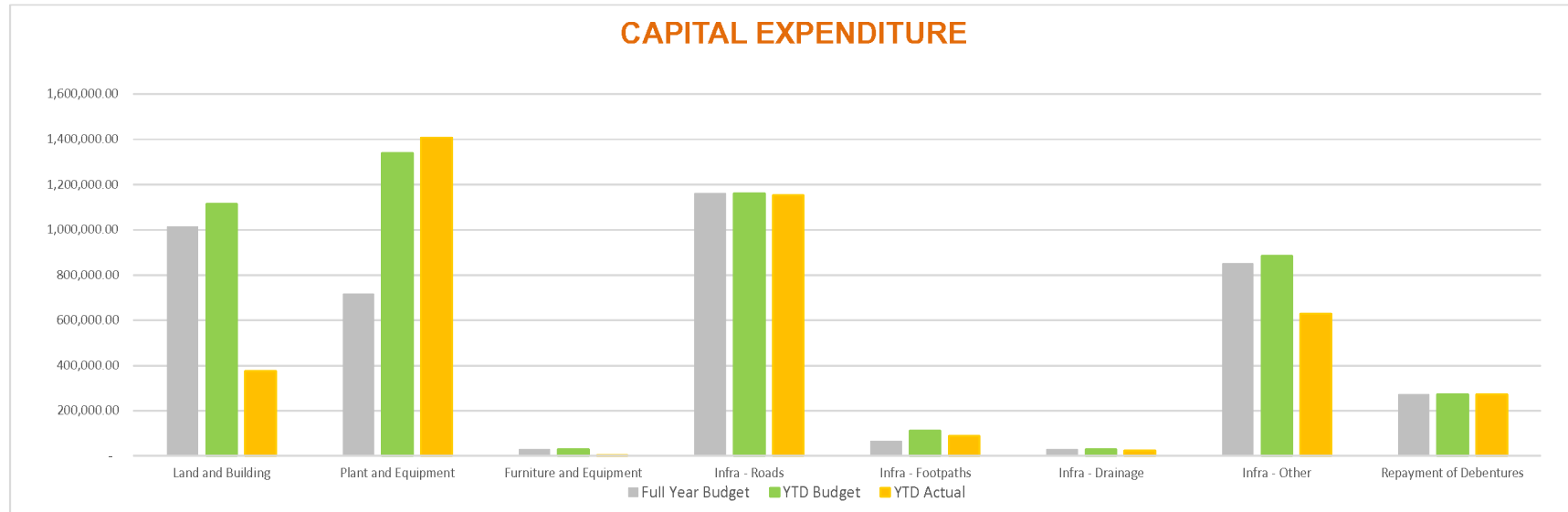
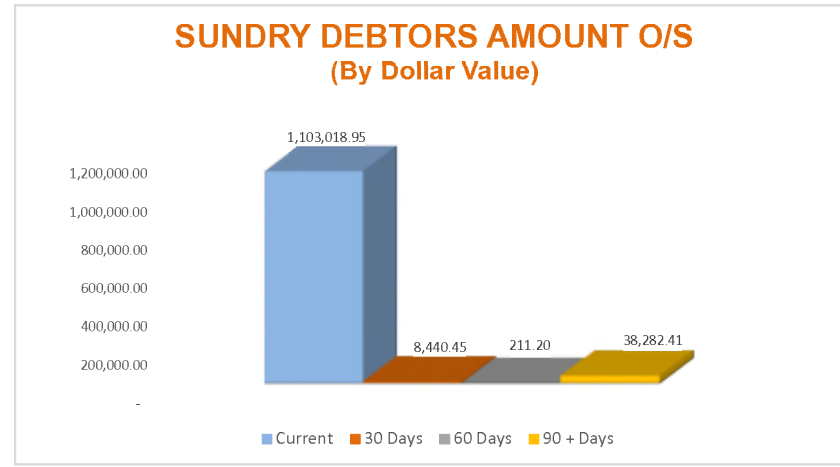
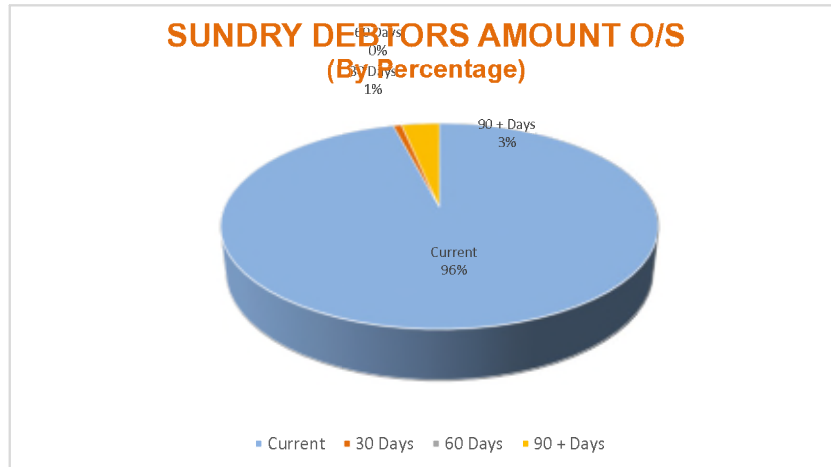
**SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2018**

GRAPHS



**SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2018**

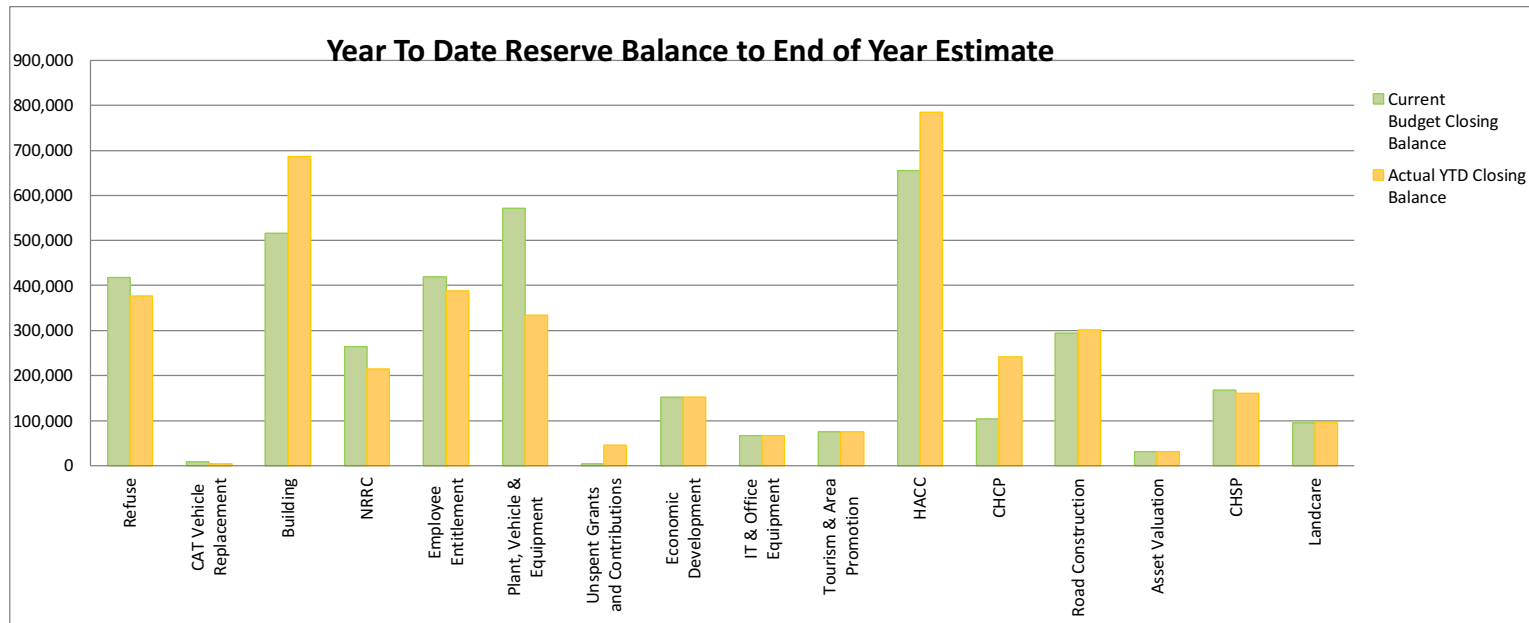
GRAPHS



SHIRE OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2018

RESERVE MOVEMENTS

Name	Opening Balance	Current Budget Interest Earned	Actual Interest Earned	Current Budget Transfers In (+)	Actual Transfers In (+)	Current Budget Transfers Out (-)	Actual Transfers Out (-)	Current Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Refuse	428,323	8,062	8,681	80,000	80,000	98,000	140,529	418,385	376,475
CAT Vehicle Replacement	8,021	101	148	0	5,753	0	9,624	8,122	4,298
Building	556,072	10,466	11,266	50,000	259,000	100,000	140,155	516,538	686,183
NRRC	180,691	3,401	3,664	80,000	80,000	0	49,593	264,092	214,762
Employee Entitlement	372,364	7,008	7,547	40,737	41,701	0	34,036	420,109	387,576
Plant, Vehicle & Equipment	393,454	7,405	7,569	410,000	410,000	240,000	477,039	570,859	333,984
Unspent Grants and Contributions	190,485	7,639	4,122	0	0	193,715	149,791	4,409	44,816
Economic Development	148,995	2,804	3,019	0	0	0	0	151,799	152,014
IT & Office Equipment	15,734	296	315	50,000	50,000	0	0	66,030	66,049
Tourism & Area Promotion	73,969	1,392	1,500	0	0	0	0	75,361	75,469
HACC	645,352	11,232	12,795	8,483	126,204	10,000	0	655,067	784,351
CHCP	165,412	3,819	3,571	0	72,087	65,903	0	103,328	241,070
Road Construction	445,302	8,381	9,026	0	0	160,000	153,000	293,683	301,328
Asset Valuation	30,000	565	610	0	0	0	0	30,565	30,610
CHSP	120,089	2,429	1,905	44,604	79,174	0	40,198	167,122	160,970
Landcare	0	0	0	94,846	94,846	0	0	94,846	94,846
	3,774,262	75,000	75,738	858,670	1,298,765	867,618	1,193,965	3,840,314	3,954,800



10.3.051 ADOPTION OF 2018/19 DRAFT ANNUAL BUDGET

File Reference	12.4.1
Disclosure of Interest	Nil
Applicant	Shire of Narrogin
Previous Item Numbers	Item 10.3.037 23 May 2018 (Council Resolution 0518.049) Item 10.3.038 23 May 2018 (Council Resolution 0518.050)
Date	12 July 2018
Author	Frank Ludovico – Executive Manager Corporate & Community Services
Authorising Officer	Dale Stewart – Chief Executive Officer
Attachments	
1. 2018/19 Draft Annual Budget (including Schedule of Fees and Charges)	

Summary

The 2018/19 Draft Annual Budget for the year ending 30 June 2019 is prepared and delivers on other strategies adopted by the Council and maintains a high level of service across all programs while ensuring an increased focus on road and associated infrastructure, as well as on renewing and maintaining all assets at sustainable levels.

Background

The 2018/19 draft Annual Budget has been prepared considering the issues workshopped by Council on the 4 and 8 July 2018.

The 2018/19 Draft Annual Budget has been prepared with due regard to the recently adopted Corporate Business Plan. In this respect the Council has been able to accommodate most of the proposed activities, including being able to bring forward economic and tourism development initiatives, that will give specific and strategic direction to further stimulate our local and regional economies.

The primary changes from the Corporate Business Plan 2018-2022 include:

- Bringing forward to Year 1 from Year 3 of the Plan, the preparation of an Economic Development Strategy \$30,000;
- Bringing forward to Year 1 from Year 3 of the Plan, the preparation of a Tourist Development Strategy \$20,000;
- Deferment to Year 2 of the Plan, the preparation of a Youth Strategy \$20,000;
- Deferment to Year 2 of the Plan, a proposed Storm Water Harvesting Plan; and
- Deferment to Year 2 of the Plan, the preparation of a Local Biodiversity Strategy.

Comment

The Budget has been prepared to include information required by the *Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards (AAS)*.

The Significant Projects Program, totalling \$5.03 million, has been provided for with investment in, for example:

Significant Projects	Value (\$)	Funding
Fire Truck – purchase of second hand truck for Highbury	50,000	
Refuse Site – CCTV Installation	10,000	
Jessie House – upgrades to (new electric sliding door, floor covering and repainting)	50,500	G
Homecare – replacement of bus	58,000	G
Memorial Park – construction of new public toilets	100,000	
Narrogin Cemetery – extensions to	57,440	
Narrogin and Highbury Townscaping – allocations to projects	15,000	
Narrogin Town Hall – repitching of Mayor's Parlour roof.	60,000	
Narrogin Regional Recreation Centre – exhaust system upgrade, re-tile dry side change rooms and boiler repairs	90,000	
Foxes Lair – repair washouts and signage	17,000	
Highbury Tennis Courts – contribution to resurfacing	25,000	G
Skate Park – landscaping, urban art, shade sails and seating)	63,080	IP PF
Playground Upgrades – McKenzie, Pine and Ashworth	42,000	
Library Landscaping	100,000	IP
Museum Building – installation of disability access and CCTV	12,500	
Roadworks - Roads to Recovery (Narrakine Road South \$123k)	451,594	G
Roadworks - Regional Road Group (Herald Street \$637.5k, Congelin – Narrogin Road \$151.9k)	789,473	PF
Footpath Construction – (Mackie Park, Earl St and Doney St)	69,000	
Aerodrome Infrastructure – sealing of runway and other projects	30,000	
Narrogin Caravan Park – new accommodation units	350,000	IP
Narrogin Caravan Park – retiling Ablution Block 1 and Universal Access Toilet	120,000	
Economic Development Strategy preparation	30,000	
Preparation of a Narrogin Walking Trails Master Plan, Mountain Bike Feasibility Study and Local Tourism Strategy.	45,000	
Motor vehicle and major plant purchases	743,643	

Youth Services in conjunction with the YMCA	50,000	IP
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(In Progress – “IP”, Partially Funded – “PF”, Grant Dependent – “G”). All others are funded by municipal

Rating

In accordance with the memorandum of understanding (MOU) between the former Town and Shire of Narrogin, it was agreed to phase in the additional rate increase to allow the rural ward GRV ratepayers to gradually achieve parity with the urban ward GRV ratepayers. Details of the MOU can be found at <http://www.narrogin.wa.gov.au/live/services/rates.aspx>.

The proposed differential general rates were approved by the Council on 23 May 2018 and advertised for public comment in the Narrogin Observer on 31 May 2018 and 14 June 2018. No submissions were received by 22 June 2018, when the public comment period closed.

During the Budget Workshop held on 8 July 2018, capacity was found to reduce the “natural increase” from the advertised rate of 4% down to the proposed rate of 2%. This change is reflected in the recommendations below.

Loans

A new loan of \$350,000 has been proposed to fund the purchase/construction of accommodation units at the Narrogin Caravan Park. It is expected that the increased income generated from renting these new units will offset the costs associated with the interest expense and repayment of this loan, together with the ongoing maintenance of the acquired asset. Currently the Shire does not have any onsite accommodation at the Narrogin Caravan Park.

Employees

Only one additional position has been included in the Draft Budget:

That being the conversion of a Trainee Outside Worker to a fulltime permanent officer at the end of the traineeship (March 2019).

This position will enable an increase in service provision with parks and gardens and the cemetery.

Funding has been continued to enable another Traineeship in the Administration (current program ending March 2019), if contributory funding can be attracted.

New Services & Assets

Other new services include a new strategic partnership with the YMCA, regarding provision of ‘Y Time’, a new initiative aimed at providing youth of the region aged between 10 and 18 with greater social and recreational activities.

This service will cost in the order of \$50,000 per annum and leverage State and Partner funds and provide a number of programs and services including:

- Afterschool programs;
- School holiday programs;
- Drug and alcohol awareness;
- Health and wellbeing;
- Bullying and resilience programs; and

- Sporting activities.

Efficiency Gains

An important feature of this budget is the various ongoing efficiency gains, business and or service improvement changes either made by the organisation prior to budget adoption and or planned for the coming year in the following areas:

- Dedicated and responsive customer service process for works requests;
- Reviewing the need for and remuneration of each position as vacancies arise;
- Disposal of under-utilised light fleet and plant;
- Disposal of surplus minor plant and equipment;
- Construction of a number of new assets as detailed in the Capital Works Program; and
- Expanded the provision of regulatory services to other local governments on a fee for service basis.

Fees and Charges

Since Council adopted the 2018/19 Fees and Charges at its 23 May 2018 Council meeting additional charges are proposed. These are detailed below:

Ad hoc payment arrangement for Sundry Debtors

3030404.1304	1 to 2 payments	0.00	New
3030404.1304	2 to 5 payments	18.00	New
3030404.1304	Greater than 5	50.00	New
3030404.1304	Payment arrangement - dishonour fee	10.00	New

Ranger Services

3050305.1304	Microchipping of impounded animal	30.00	New
3050305.1304	Impoundment of shopping trolley (per trolley)	25.00	New

Health Service – restructuring of fees.

3070301.1304	Senior EHO - per hour	85.00	New
3070301.1304	EHO - per hour	60.00	Previously \$85
3070301.1304	Mileage rate per KM	1.50	New

Town Planning – restructuring of fees.

3100600.1304	Town Planner - per hour	60.00	Previously \$85
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Consultation

- Elected Members;
- Executive Management Group; and
- Officers from relevant functional areas.

Statutory Environment

The *Local Government Act 1995, Section 6*, requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its Municipal Fund for the financial year ending on the next following 30 June.

The *Local Government Act 1995, Section 5.63 (1)(b)*, specifically excludes the need for Elected Members to “Declare a Financial Interest” in imposing a rate, charge or fee.

The Section reads as follows:

“5.63(1) Sections 5.65, 5.70 and 5.71 do not apply to a relevant person who has any of the following interests in a matter –

(b) an interest arising from the imposition of any rate, charge or fee by the local government;”

Additionally, the declaration provisions of the Act does not apply to Council business reimbursements or to Members sitting fees. Any other interest, be it Financial, Proximity or Impartiality must be declared.

The *Local Government Act 1995, Divisions 5 and 6*, refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996*, details the form and content of the budget. The 2018/19 Draft Annual Budget as presented is considered to meet statutory requirements.

There is no legislative requirement to re-advertise differential rates, even if they are changed from the advertised figures.

The *Local Government (Financial Management) Regulations 1996, Regulation 34(5)* requires each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Policy Implications

Policy 3.6 Rating – Merger Parity Transition. This policy confirms the agreement of the Memorandum of Understanding made between the former Shire of Narrogin and former Town of Narrogin and signed in March 2015, and applying from the 2016/17 Budget as follows:

Annual Parity Factor Increase – Compounding Over 10 Years	Rating Category
3.21%	UV – Rate in \$
5.48%	UV – Minimum
6.92%	GRV Rate in \$
5.48%	GRV – Minimum
2.49%	GRV - Rural Townsite Minimum

Financial Implications

The financial implications of the budget are based upon the objective of achieving a balanced budget at 30 June 2018, after carrying out normal operational requirements and an extensive capital program.

Strategic Implications

Shire of Narrogin Strategic Community Plan 2017-2027	
Objective	4. Civic Leadership Objective (Continually enhance the Shire's organisational capacity to service the needs of a growing community)
Outcome:	4.1 An efficient and effective organisation

Voting Requirements

Absolute Majority

Officer's Recommendation

That with respect to the Budget for the 2018/19 Financial Year, Council:

- Pursuant to the provisions of the *Local Government Act 1995, Section 6.2* and the *Local Government (Financial Management) Regulations 1996, Part 3*, adopt the Municipal Fund Budget as contained in Attachment 1 (under separate cover) of this report, for the Shire of Narrogin for the 2018/19 financial year, which includes the following:
 - Statement of Comprehensive Income by Nature and Type;
 - Statement of Comprehensive Income by Program;
 - Statement of Cash Flows;
 - Rate Setting Statement;
 - Notes to and Forming Part of the Budget; and
 - Capital Expenditure Program.
- For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part 1 above, pursuant to the *Local Government Act 1995, Sections 6.32, 6.33, 6.34 and 6.35*, impose the following differential general and minimum rates on Gross Rental and Unimproved Values.

Differential Rate Category	Rate in the \$	General Minimum Payment \$	Lesser Minimum Payment \$
GRV – Urban	10.8295	1,083.00	
GRV – Rural	6.7463	743.00	682.00
UV	0.5970	743.00	

3. Pursuant to the *Local Government Act 1995, Section 6.45* and the *Local Government (Financial Management) Regulations 1996, Regulation 64(2)*, adopt the following due dates for the payment in full by instalments:

Option 1

Due Date Monday, 5 September 2018

Option 2

1st Instalment Due Tuesday, 5 September 2018

2nd Instalment Due Tuesday 7 November 2018

3rd Instalment Due Tuesday, 9 January 2019

4th Instalment Due Tuesday, 13 March 2019

4. Pursuant to the *Local Government Act 1995, Section 6.45* and the *Local Government (Financial Management) Regulations 1996, Regulation 67*, adopt an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$51 for the four (Statutory) instalment option.
5. Pursuant to the *Local Government Act 1995, Section 6.45* and the *Local Government (Financial Management) Regulations 1996, Regulation 68*, adopt an interest rate of 5.5% pa where the owner has elected to pay rates and service charges through an instalment option.
6. Pursuant to the *Local Government Act 1995, Sections 6.51(1) and 6.51(4)* and the *Local Government (Financial Management) Regulations 1996, Regulation 70*, adopt an interest rate of 11% pa for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.
7. Pursuant to the *Local Government Act 1995, Section 6.13* and the *Local Government (Financial Management) Regulations 1996, Regulation 19A*, adopt an interest rate of 11% pa for any amount of money (other than rates and service charges) owing to the Local Government, that remain outstanding longer than 30 days.
8. Pursuant to the *Local Government Act 1995, Section 6.12*, adopt the following rates incentive scheme including a contribution of \$3,000 from municipal funds towards this scheme:
- 1st Prize - \$1,000 of Chamber of Commerce Vouchers;
 - 2nd Prize - \$500 of Chamber of Commerce Vouchers; and
 - 15 Prizes of \$100 each Chamber of Commerce Vouchers.
9. Pursuant to the *Local Government Act 1995, Section 5.99* and the *Local Government (Administration) Regulations 1996, Regulation 30*, adopt the following annual fees for payment of elected members in lieu of individual meeting attendance fees:
- President \$20,000 pa
 - Councillors (x8) \$ 8,500 each pa
10. Pursuant to the *Local Government Act 1995, Section 5.99A* and the *Local Government (Administration) Regulations 1996, Regulation 31*, adopt the following annual local government allowance for elected members:
- Information & Communications Technology (ICT) Allowance
 - President \$ 1,600 pa
 - Councillors (x8) \$ 500 each pa

11. Pursuant to the *Local Government Act 1995, Section 5.99A* and the *Local Government (Administration) Regulations 1996, Regulation 31*, adopt the following annual local government allowance for elected members:
- Child Care the actual cost per hour or \$25 per hour, whichever is the lesser amount.
12. Pursuant to the *Local Government Act 1995, Section 5.99A* and the *Local Government (Administration) Regulations 1996, Regulation 32*, adopt the following annual local government allowance for elected members:
- Travelling Expenses rate applicable to the reimbursement of travel and accommodations costs in the same or similar circumstances under the *Public Service Award 1992* issued by the Western Australian Industrial Relations Commission as at the date of the current determination of the Salaries and Allowances Tribunal on Local Government Elected Council Members.
13. Pursuant to the *Local Government Act 1995, Section 5.98(5)*, adopt the following annual local government allowance to be paid in addition to the annual meeting allowance:
- President \$23,500 pa
14. Pursuant to the *Local Government Act 1995, Section 5.98(5)*, adopt the following annual local government allowance to be paid in addition to the annual meeting allowance:
- Deputy President \$ 5,875 pa
15. Pursuant to the *Local Government Act 1995, Section 6.16*, adopt the amended Fees and Charges included 2018/19 Draft Annual Budget Attachment 1 (under separate cover).
16. Pursuant to the *Local Government Act 1995, Section 6.47*, provide a 100% waiver to properties leased to Not for Profit Community groups, subject to it being provided for in their lease or being previously waived / applied in the 2017/18 financial year.
17. Pursuant to the *Local Government (Financial Management) Regulations 1996, Regulation 34(5)*, adopt the following materiality reporting thresholds:

Condition	Action
Actual variances to Budget up to 5% of Budget	No reporting required
Actual variances to Budget between 5% and 10% of Budget	Use Management Discretion
Actual Variance exceeding 10% and a greater value greater than \$15,000	Must Report

SHIRE OF NARROGIN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	4,780,240	4,645,781	4,670,116
Operating grants, subsidies and contributions	9	3,334,682	4,915,104	3,123,870
Fees and charges	8	1,648,033	1,744,032	1,539,930
Interest earnings	10(a)	177,100	219,007	167,100
Other revenue	10(b)	140,155	725,360	129,500
		<u>10,080,210</u>	<u>12,249,284</u>	<u>9,630,516</u>
Expenses				
Employee costs		(5,631,002)	(5,144,530)	(5,225,265)
Materials and contracts		(3,766,178)	(3,253,767)	(3,591,684)
Utility charges		(669,066)	(633,737)	(632,842)
Depreciation on non-current assets	5	(2,508,848)	(2,487,208)	(2,480,898)
Interest expenses	10(d)	(41,325)	(51,651)	(51,651)
Insurance expenses		(250,411)	(251,493)	(229,838)
Other expenditure		(224,388)	(365,288)	(494,915)
		<u>(13,091,218)</u>	<u>(12,187,674)</u>	<u>(12,707,093)</u>
		(3,011,008)	61,610	(3,076,577)
Non-operating grants, subsidies and contributions	9	846,982	1,782,799	1,365,310
Profit on asset disposals	4(b)	14,305	45,183	2,000
Loss on asset disposals	4(b)	(138,058)	(68,291)	(56,965)
Net result		(2,287,779)	1,821,301	(1,766,232)
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		(2,287,779)	1,821,301	(1,766,232)

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

BASIS OF PREPARATION

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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.

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.

REVENUES (CONTINUED)

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.

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.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		5,100	49,518	5,100
General purpose funding		6,073,827	7,162,112	5,937,241
Law, order, public safety		52,070	55,983	35,838
Health		11,500	10,920	5,500
Education and welfare		1,503,752	1,480,096	1,275,024
Housing		11,700	9,834	12,200
Community amenities		1,058,504	1,268,396	1,006,256
Recreation and culture		98,854	151,433	260,620
Transport		915,496	1,586,139	704,106
Economic services		258,407	314,910	242,378
Other property and services		91,000	159,943	146,253
		10,080,210	12,249,284	9,630,516
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(660,911)	(534,685)	(598,201)
General purpose funding		(277,815)	(201,647)	(204,758)
Law, order, public safety		(616,412)	(457,176)	(475,559)
Health		(270,696)	(211,400)	(202,407)
Education and welfare		(1,790,640)	(1,522,589)	(1,722,909)
Housing		(34,294)	(34,863)	(32,172)
Community amenities		(1,498,653)	(1,335,183)	(1,424,149)
Recreation and culture		(2,870,879)	(2,319,786)	(3,045,058)
Transport		(4,340,358)	(4,673,280)	(4,219,100)
Economic services		(653,803)	(609,833)	(701,129)
Other property and services		(35,432)	(235,581)	(30,000)
		(13,049,893)	(12,136,023)	(12,655,442)
Finance costs	6, 10(d)			
Governance		(12,396)	(15,305)	(15,305)
Recreation and culture		(22,203)	(26,361)	(26,361)
Transport		(90)	(2,279)	(2,279)
Economic services		(6,636)	(7,706)	(7,706)
		(41,325)	(51,651)	(51,651)
		(3,011,008)	61,610	(3,076,577)
Non-operating grants, subsidies and contributions	9	846,982	1,782,799	1,365,310
Profit on disposal of assets	4(b)	14,305	45,183	2,000
(Loss) on disposal of assets	4(b)	(138,058)	(68,291)	(56,965)
Net result		(2,287,779)	1,821,301	(1,766,232)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(2,287,779)	1,821,301	(1,766,232)

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

COMMUNITY VISION

Council operations as disclosed in this budget encompass the following service orientate activities/programs:

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the effective allocation for scarce resources.	Includes the activities of members of council and administration support available to the council for provision for governance of the district. Other costs relate to the task of assisting elected members and electors on matters which do not concern specific Shire services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provisions of infrastructure and services	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer community	Supervision and enforcement of various local laws, fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH	To provide an operational framework for environmental and community health.	Inspect food outlets and their control, noise control and waste disposal compliance.
EDUCATION AND WELFARE	To provide services to the disadvantaged, the elderly, children and youth.	Preschool and other education, children and youth services, elderly and disadvantaged, senior citizens services.
HOUSING	To provide housing to senior employees.	Provision of staff housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of refuse disposal site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences.
RECREATION AND CULTURE	To provide recreational and cultural services to the community.	Maintain public halls, civic centres, aquatic centre, recreational centre and various sporting facilities, Provisions and maintenance of parks, gardens and playgrounds. Operations of Library, museum and other cultural facilities.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construct and maintenance of roads, streets, footpaths, depots parking facilities. Purchase of plant and equipment.
ECONOMIC SERVICES	To promote the Town and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, and standpipes. Building Control.
OTHER PROPERTY AND SERVICES	To monitor and control the Town's overheads operation accounts and town planning scheme.	Private works operation, plant repair and operation costs, administration overheads, community development overheads and gross salary and wages.

Draft

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,830,240	4,628,430	4,730,116
Operating grants, subsidies and contributions		4,134,682	4,018,117	3,098,870
Fees and charges		1,648,033	1,744,032	1,539,930
Interest earnings		177,100	219,007	167,100
Goods and services tax		0	13,359	1,300,000
Other revenue		140,155	725,360	129,500
		10,930,210	11,348,305	10,965,516
Payments				
Employee costs		(5,631,002)	(5,112,312)	(5,224,965)
Materials and contracts		(3,739,178)	(3,218,052)	(3,583,284)
Utility charges		(669,066)	(633,737)	(632,842)
Interest expenses		(41,325)	(51,651)	(51,151)
Insurance expenses		(250,411)	(251,493)	(229,838)
Goods and services tax		0	0	(1,300,000)
Other expenditure		(224,388)	(365,288)	(494,915)
		(10,555,370)	(9,632,533)	(11,516,995)
Net cash provided by (used in) operating activities	3	374,840	1,715,772	(551,479)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(2,809,584)	(1,786,432)	(1,760,171)
Payments for construction of infrastructure	4(a)	(2,379,347)	(1,892,358)	(2,106,322)
Non-operating grants, subsidies and contributions used for the development of assets	9	846,982	1,782,799	1,365,310
Proceeds from sale of plant & equipment	4(b)	742,571	481,897	117,000
Net cash provided by (used in) investing activities		(3,599,378)	(1,414,094)	(2,384,183)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(129,978)	(220,293)	(220,292)
Proceeds from new borrowings	6(b)	350,000	0	350,000
Net cash provided by (used in) financing activities		220,022	(220,293)	129,708
Net increase (decrease) in cash held		(3,004,516)	81,385	(2,805,954)
Cash at beginning of year		7,056,233	6,974,848	6,916,784
Cash and cash equivalents at the end of the year	3	4,051,717	7,056,233	4,110,830

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY REPORTING PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	3,686,158	2,930,417	2,821,359
		3,686,158	2,930,417	2,821,359
Revenue from operating activities (excluding rates)				
Governance		5,100	49,518	5,100
General purpose funding		1,293,587	2,531,832	1,275,325
Law, order, public safety		52,070	55,983	35,838
Health		11,500	10,920	5,500
Education and welfare		1,505,434	1,480,096	1,275,024
Housing		11,700	9,834	12,200
Community amenities		1,058,504	1,268,569	1,006,256
Recreation and culture		98,854	151,433	260,620
Transport		924,095	1,630,187	706,106
Economic services		258,407	314,910	242,378
Other property and services		95,024	160,905	146,253
		5,314,275	7,664,187	4,970,600
Expenditure from operating activities				
Governance		(673,307)	(549,990)	(613,506)
General purpose funding		(277,815)	(201,647)	(204,758)
Law, order, public safety		(621,664)	(469,729)	(475,559)
Health		(270,696)	(211,400)	(202,407)
Education and welfare		(1,808,377)	(1,528,039)	(1,722,909)
Housing		(34,294)	(34,863)	(32,172)
Community amenities		(1,501,758)	(1,339,565)	(1,424,149)
Recreation and culture		(2,893,082)	(2,346,147)	(3,071,419)
Transport		(4,440,066)	(4,716,173)	(4,278,344)
Economic services		(660,439)	(617,539)	(708,835)
Other property and services		(47,778)	(240,873)	(30,000)
		(13,229,276)	(12,255,965)	(12,764,058)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(14,305)	(45,183)	(2,000)
Loss on disposal of assets	4(b)	138,058	68,291	56,965
Depreciation on assets	5	2,508,848	2,487,208	2,480,898
Movement in employee benefit provisions (non-current)		0	21,848	0
Amount attributable to operating activities		(1,596,242)	870,803	(2,436,236)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	846,982	1,782,799	1,365,310
Purchase property, plant and equipment	4(a)	(2,809,584)	(1,786,432)	(1,760,171)
Purchase and construction of infrastructure	4(a)	(2,379,347)	(1,892,358)	(2,106,322)
Proceeds from disposal of assets	4(a)	742,571	481,897	117,000
Amount attributable to investing activities		(3,599,378)	(1,414,094)	(2,384,183)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(129,978)	(220,293)	(220,292)
Proceeds from new borrowings	6(b)	350,000	0	350,000
Transfers to cash backed reserves (restricted assets)	7(a)	(838,009)	(1,374,503)	(838,823)
Transfers from cash backed reserves (restricted assets)	7(a)	1,033,367	1,193,965	867,618
Amount attributable to financing activities		415,380	(400,831)	158,503
Budgeted deficiency before general rates		(4,780,240)	(944,122)	(4,661,916)
Estimated amount to be raised from general rates	1	4,780,240	4,630,280	4,661,916
Net current assets at end of financial year - surplus/(deficit)	2	0	3,686,158	0

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
General Rate								
GRV					0	0		0
Urban	0.108295	1,696	28,360,768	3,071,329	0	0	3,071,329	2,996,820
Rural	0.067463	77	1,284,140	86,632	0	0	86,632	74,078
UV								
General	0.005970	312	168,308,000	1,004,800	0	0	1,004,800	975,639
Sub-Totals		2,085	197,952,908	4,162,761	0	0	4,162,761	4,046,537
Minimum								
Minimum payment	\$							
GRV					0	0		0
Urban	1,083	443	3,235,865	479,769	0	0	479,769	471,528
Rural - Highbury	682	8	52,119	5,456	0	0	5,456	7,183
Rural	743	18	384,170	13,374	0	0	13,374	11,056
UV								
General	743	160	13,643,900	118,880	0	0	118,880	93,976
Sub-Totals		629	17,316,054	617,479	0	0	617,479	583,743
		2,714	215,268,962	4,780,240	0	0	4,780,240	4,630,280
Discounts/concessions (Refer note 1(g))							0	0
Total amount raised from general rates							4,780,240	4,630,280
Specified area rates (Refer note 1(e))							0	0
Ex-Gratia Rates							0	8,274
Movement in Excess Rates							0	7,227
Total rates							4,780,240	4,645,781

All land (other than exempt land) in the Shire of Narrogin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Narrogin.

The general rates detailed for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rate(s) has/have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
1st Instalment	5/09/2018	0	0.00%	11.00%
2nd Instalment	7/11/2018	17	5.50%	11.00%
3rd Instalment	9/01/2019	17	5.50%	11.00%
4th Instalment	13/03/2019	17	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	30,000	34,150
Instalment plan interest earned	18,000	16,232
Unpaid rates and service charge interest earned	35,000	42,213
	83,000	92,595

(c) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV Urban	Properties that had former been located in the Town of Narrogin	To allow the Shire to impose a higher rate in the to the Urban Ward ratepayers to all the phasing in of rate parity with Urban Ward ratepayers.	During the merger negotiations between the Shire and Town of Narrogin, it was agreed that the former Shire Rate Payers will be allowed a 10 year period to achieve rating parity with the formers Town of Narrogin Rate Payers.
GRV Rural	Properties that had former been located in the Shire of Narrogin.	To allow the Shire to set a lower rate in the dollar to Rural Ward ratepayers to allow for the phasing in of rating parity over a 10 year period.	During the merger negotiations between the Shire and Town of Narrogin, it was agreed that the former Shire Rate Payers will be allowed a 10 year period to achieve rating parity with the formers Town of Narrogin Rate Payers. The GRV Lesser Minimum is applicable to assessments in the Highbury townsite for the above reason.

(d) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in \$	Adopted Rate in \$	Reasons for the difference
GRV Urban	Rate in the dollar	0.110419	0.108295
GRV Rural	Rate in the dollar	0.68702	0.67463
As the Shire was able to identify additional income and savings during budget deliberations, the advertised rate increase of 4% was reduced by 2%.			
Minimum payment	Proposed Minimum \$	Adopted Minimum \$	Reasons for the difference
GRV Urban	Minimum Payment	1104.00	1083.00
GRV Urban	Lesser Minimum	695.00	682.00
GRV Rural	Minimum Payment	757.00	743.00
As the Shire was able to identify additional income and savings during budget deliberations, the advertised rate increase of 4% was reduced by 2%.			

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019.

(g) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates for Not for Profit Leases	Waiver	100%	\$	\$	Per Lease Agreement	Support for not for Profit

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The Shire will offer an early rate payment incentive scheme valued at \$3,000.

1st Prize will be valued at \$1,000,
2nd Prize will be to the value of \$500 , and
3rd to 17th Prize will be to the value of \$100 each.

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3	292,277	3,101,435
Cash - restricted reserves	3	3,759,440	3,954,798
Receivables		626,369	1,476,369
Inventories		196,328	198,328
		4,874,414	8,730,930
Less: current liabilities			
Trade and other payables		(480,157)	(455,157)
Long term borrowings		(220,022)	0
Provisions		(845,116)	(845,116)
		(1,545,295)	(1,300,273)
Unadjusted net current assets			
		3,329,119	7,430,657
Adjustments			
Less: Cash - restricted reserves	3	(3,759,440)	(3,954,798)
Less: Land held for resale		(177,273)	(177,273)
Add: Current portion of borrowings		220,022	0
Add: Current liabilities not expected to be cleared at end of year		387,572	387,572
Adjusted net current assets - surplus/(deficit)		0	3,686,158

Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

SIGNIFICANT ACCOUNTING POLICIES

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 Shire of Narrogin's operational cycle. In the case of liabilities where the Shire of Narrogin 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 sale where it is held as non-current based on the Shire of Narrogin's intentions to release for sale.

TRADE AND OTHER RECEIVABLES

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

TRADE AND OTHER PAYABLES

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

PROVISIONS

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

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

The Shire of Narrogin contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Narrogin contributes are defined contribution plans.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

3. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Cash - unrestricted	292,277	3,101,435	154,773
Cash - restricted	3,759,440	3,954,798	3,956,057
	<u>4,051,717</u>	<u>7,056,233</u>	<u>4,110,830</u>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Refuse Reserve	433,302	376,475	418,384
Community Assisted Transport (CATS) Vehicle Replacement Res	0	4,297	5,452
Building Reserve	498,626	686,182	516,538
Employee Entitlement Reserve	394,605	387,576	420,109
Plant, Vehicle & Equipment Reserve	322,541	333,984	570,859
Economic Development Reserve	173,323	152,014	151,799
Narrogin Regional Recreation Centre (NRRC) Reserve	268,656	214,761	264,091
Tourism & Area Promotion Reserve	76,838	75,469	75,362
HACC Reserve	658,659	784,351	606,476
CHCP Reserve	192,229	241,070	140,810
CHSP Reserve	152,375	160,970	176,067
It & Office Equipment Reserve	72,247	66,049	66,030
Road Construction Reserve	349,125	301,328	293,683
Asset Valuation Reserve	31,165	30,610	30,565
Unspent Grants & Contributions Reserve	40,903	44,816	219,832
Landcare Reserve	94,846	94,846	0
	<u>3,759,440</u>	<u>3,954,798</u>	<u>3,956,057</u>
Reconciliation of net cash provided by operating activities to net result			
Net result	(2,287,779)	1,821,301	(1,766,232)
Depreciation	2,508,848	2,487,208	2,480,898
(Profit)/loss on sale of asset	123,753	23,108	54,965
(Increase)/decrease in receivables	850,000	(900,979)	35,000
(Increase)/decrease in inventories	2,000	(7,280)	5,000
Increase/(decrease) in payables	25,000	75,212	4,200
Increase/(decrease) in employee provisions	0	1	0
Grants/contributions for the development of assets	(846,982)	(1,782,799)	(1,365,310)
Net cash from operating activities	<u>374,840</u>	<u>1,715,772</u>	<u>(551,479)</u>

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program											2018/19 Budget total	2017/18 Actual total
	Governanc e	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>													
Buildings - non-specialised	190,060	0	8,236	0	50,500	0	125,000	393,356	0	557,887	0	1,325,039	374,866
Furniture and equipment	20,000	0	0	0	24,000	0	0	27,210	0	0	0	71,210	3,418
Plant and equipment	0	0	92,606	21,000	114,500	0	117,265	7,500	778,642	10,000	271,822	1,413,335	1,408,148
	210,060	0	100,842	21,000	189,000	0	242,265	428,066	778,642	567,887	271,822	2,809,584	1,786,432
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,632,644	0	0	1,632,644	1,153,443
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	69,000	0	0	69,000	88,422
Infrastructure - Other	0	0	0	0	0	0	137,288	276,826	140,000	90,000	0	644,114	627,153
Infrastructure - Drainage	0	0	0	0	0	0	0	0	33,589	0	0	33,589	23,340
	0	0	0	0	0	0	137,288	276,826	1,875,233	90,000	0	2,379,347	1,892,358
Total acquisitions	210,060	0	100,842	21,000	189,000	0	379,553	704,892	2,653,875	657,887	271,822	5,188,931	3,678,790

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Law, order, public safety	22,252	17,000	0	(5,252)	0	(12,553)	0	0
Education and welfare	54,237	38,182	1,682	(17,737)	0	(5,450)	0	0
Community amenities	102,870	99,765	0	(3,105)	173	(4,382)	0	0
Transport	452,661	361,642	8,599	(99,618)	44,048	(40,614)	2,000	(56,965)
Other property and services	234,304	225,982	4,024	(12,346)	962	(5,292)	0	0
	866,324	742,571	14,305	(138,058)	45,183	(68,291)	2,000	(56,965)
By Class								
<i>Property, Plant and Equipment</i>								
Plant and equipment	866,324	742,571	14,305	(138,058)	45,183	(68,291)	2,000	(56,965)
	866,324	742,571	14,305	(138,058)	45,183	(68,291)	2,000	(56,965)

5. ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Other
Infrastructure - Water supply
Infrastructure - Drainage
Infrastructure - Parks and Ovals

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
	31,569	32,563	19,406
	56,157	52,964	3,731
	46,346	46,816	49,109
	4,815	4,864	3,204
	14,870	15,020	12,247
	458,788	464,025	515,144
	1,460,461	1,475,329	1,543,959
	49,712	50,217	47,882
	386,130	345,410	286,216
	2,508,848	2,487,208	2,480,898
	592,952	587,838	598,560
	38,400	38,069	20,872
	352,633	349,591	297,650
	1,278,335	1,267,309	1,318,226
	47,512	47,102	49,153
	81,878	81,172	73,393
	0	0	0
	85,636	84,897	90,962
	31,502	31,230	32,082
	2,508,848	2,487,208	2,480,898

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

DEPRECIATION (CONTINUED)

Major depreciation periods used for each class of depreciable asset are:

Buildings	40 to 100 years
Furniture and Equipment	10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	50 to 75 years

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
Governance								
Loan 125 - Corporate Software & Server Upgrade	0	0	0	46,953	0	0	0	1,626
Loan 128 - Administration Building Extension	348,510	0	41,968	40,862	306,541	348,510	12,396	13,679
Recreation and culture								
Loan 121B _ Narrogin Regional Leisure Centre	263,930	0	48,681	46,031	215,249	263,930	15,420	18,344
Loan 126 - Town Hall Renovations	139,981	0	28,709	27,440	111,272	139,981	6,784	8,017
Transport								
Loan 51 - Shire Depot	0	0	0	35,004	0	0	89	2,279
Economic services								
Loan 124 - Commercial Property	0	0	0	13,844	0	0	0	550
Loan 127 - Industrial Land	125,416	0	10,619	10,158	114,798	125,416	6,636	7,156
Loan 129 - Accommodation Units	0	350,000	0	0	350,000	0	0	0
	877,837	350,000	129,978	220,293	1,097,860	877,837	41,325	51,651
	877,837	350,000	129,978	220,293	1,097,860	877,837	41,325	51,651

All borrowing repayments, other than Self Supporting Loans, will be financed by general purpose revenue.

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Loan 129 - Accommodation Units (NCP)	WATC	Debenture	10	3%	\$ 350,000	\$ 50,798	\$ 350,000	\$ 0
					350,000	50,798	350,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

Undrawn borrowing facilities credit standby arrangements

Bank overdraft limit	400,000	400,000	400,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	2,578	0
Total amount of credit unused	415,000	417,578	415,000

Loan facilities

Loan facilities in use at balance date	1,097,860	877,837	1,275,726
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SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Draft

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
	400,000	400,000	400,000
	0	0	0
	15,000	15,000	15,000
	0	2,578	0
	415,000	417,578	415,000
	1,097,860	877,837	1,275,726

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Refuse Reserve	376,475	56,827	0	433,302	428,323	88,681	(140,529)	376,475	428,322	88,062	(98,000)	418,384
Community Assisted Transport (CATS) Vehicle Replacement Reserve	4,297	7,203	(11,500)	0	8,021	5,901	(9,624)	4,297	5,352	100	0	5,452
Building Reserve	686,182	92,444	(280,000)	498,626	556,072	270,266	(140,155)	686,182	556,072	60,466	(100,000)	516,538
Employee Entitlement Reserve	387,576	7,029	0	394,605	372,364	49,248	(34,036)	387,576	372,364	47,745	0	420,109
Plant, Vehicle & Equipment Reserve	333,984	431,057	(442,500)	322,541	393,454	417,569	(477,039)	333,984	393,454	417,405	(240,000)	570,859
Economic Development Reserve	152,014	21,309	0	173,323	148,995	3,019	0	152,014	148,995	2,804	0	151,799
Narrogin Regional Recreation Centre (NRRC) Reserve	214,761	143,895	(90,000)	268,656	180,691	83,664	(49,593)	214,761	180,690	83,401	0	264,091
Tourism & Area Promotion Reserve	75,469	1,369	0	76,838	73,969	1,500	0	75,469	73,970	1,392	0	75,362
HACC Reserve	784,351	14,224	(139,916)	658,659	645,352	138,999	0	784,351	596,761	19,715	(10,000)	606,476
CHCP Reserve	241,070	4,372	(53,213)	192,229	165,412	75,658	0	241,070	202,894	3,819	(65,903)	140,810
CHSP Reserve	160,970	2,919	(11,514)	152,375	120,089	81,079	(40,198)	160,970	129,034	47,033	0	176,067
IT & Office Equipment Reserve	66,049	6,198	0	72,247	15,734	50,315	0	66,049	15,734	50,296	0	66,030
Road Construction Reserve	301,328	47,797	0	349,125	445,302	9,026	(153,000)	301,328	445,302	8,381	(160,000)	293,683
Asset Valuation Reserve	30,610	555	0	31,165	30,000	610	0	30,610	30,000	565	0	30,565
Unspent Grants & Contributions Reserve	44,816	811	(4,724)	40,903	190,485	4,122	(149,791)	44,816	405,908	7,639	(193,715)	219,832
Landcare Reserve	94,846	0	0	94,846	0	94,846	0	94,846	0	0	0	0
	3,954,798	838,009	(1,033,367)	3,759,440	3,774,263	1,374,503	(1,193,965)	3,954,798	3,984,852	838,823	(867,618)	3,956,057

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
Refuse Reserve	Ongoing	To fund infrastructure development and rehabilitation costs associates with the refuse site as well as the potential purchase and development of a regional waste facility.
Community Assisted Transport (CATS) Vehicle	Ongoing	To fund the replacement /change over of the CATS vehicle.
Building Reserve	Ongoing	To support the maintenance, acquisition, upgrade or enhancements of buildings within the district.
Employee Entitlement Reserve	Ongoing	To fund current and past employee's leave entitlements and redundancy payouts.
Plant, Vehicle & Equipment Reserve	Ongoing	To support the purchase/replacement of motor vehicles, and heavy plant and equipment.
Economic Development Reserve	Ongoing	To fund economic development projects that will benefit the district.
Narrogin Regional Recreation Centre (NRRC) Reserve	Ongoing	To fund NRRC additional maintenance works as well as acquisitions, upgrades and enhancement of the building, major plant & equipment items.
Tourism & Area Promotion Reserve	Ongoing	For the purpose of tourism & district promotion activities, significant events and festivals which includes banner poles, entry statements and outdoor digital screens.
HACC Reserve	Ongoing	To store unspent H.A.C.C grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
CHCP Reserve	Ongoing	To store unspent C.H.C.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
CHSP Reserve	Ongoing	To store unspent C.H.S.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
It & Office Equipment Reserve	Ongoing	To fund the purchase and upgrade of computer equipment (including data connection equipment), software and office equipment and CCTV.
Road Construction Reserve	Ongoing	To fund roadworks (including Carparks, Drainage, Footpaths, Bridges and Kerbing) and flood emergency responses affecting those assets.
Asset Valuation Reserve	Ongoing	To fund asset valuations.
Unspent Grants & Contributions Reserve	Ongoing	To store unspent grants and contributions. Funds can only be expended on items that have been approved by the relevant grant agreement.
Landcare Reserve	Ongoing	To fund future natural resource management activities aligned with the principles established in the former NLDC letter dated 6/6/17 (ICR1712270).

The reserves are not expected to be fully utilised within a set period. It is the Shire's intention to utilise the Funds held in the above mentioned Reserves for the purposes of not utilising external overdraft facilities for short periods from time to time during the financial year. The benefit to the Shire is that financing cost are reduced by minimising the use of overdraft facilities. This advice is provided in the budget pursuant to section 6.11(3) of the Local Government Act 1995.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Governance	100	100
General purpose funding	30,100	40,525
Law, order, public safety	23,400	37,879
Health	11,500	9,637
Education and welfare	199,518	175,529
Housing	11,700	9,834
Community amenities	1,055,504	1,110,911
Recreation and culture	19,900	23,066
Transport	2,504	0
Economic services	243,807	289,016
Other property and services	50,000	47,535
	1,648,033	1,744,032

9. GRANT REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	5,000	18,552
General purpose funding	1,078,932	2,222,523
Law, order, public safety	23,670	13,058
Education and welfare	1,302,034	1,299,228
Community amenities	3,000	0
Recreation and culture	78,954	92,387
Transport	787,992	1,269,356
Economic services	14,100	0
Other property and services	41,000	0
	3,334,682	4,915,104
Non-operating grants, subsidies and contributions		
Law, order, public safety	0	533,825
Education and welfare	0	26,443
Recreation and culture	50,000	274,460
Transport	796,982	948,071
	846,982	1,782,799

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

10. OTHER INFORMATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	70,000	75,738	75,000
- Other funds	54,100	84,824	50,000
Other interest revenue (refer note 1b)	53,000	58,445	42,100
	177,100	219,007	167,100
(b) Other revenue			
Reimbursements and recoveries	123,104	398,316	568,881
Other	129,700	156,479	151,554
	252,804	554,795	720,435
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	41,575	19,416	30,750
	41,575	19,416	30,750
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	41,325	51,651	51,651
	41,325	51,651	51,651
(e) Elected members remuneration			
Meeting fees	88,000	88,000	88,000
President's allowance	23,500	23,500	23,500
Deputy Mayor/President's allowance	5,875	5,875	5,875
Travelling expenses	1,000	44	1,000
Telecommunications allowance	5,600	5,600	5,600
	123,975	123,019	123,975
(f) Operating lease expenses			
Office equipment	24,076	20,465	0
	24,076	20,465	0

SIGNIFICANT ACCOUNTING POLICIES

LEASES

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Narrogin are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

14. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Public Open Space Bonds	72,599	0	0	72,599
Other	500	100	(100)	500
Building Services Levy	2,102	16,850	(17,200)	1,752
BCITF	966	7,320	(7,540)	746
Key Bond	4,455	5,130	(5,450)	4,135
	80,622	29,400	(30,290)	79,732

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Narrogin obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Draft

Schedule of Fees and Charges 2018/19

GL CODE	DESCRIPTION	GST Y/N	Statutory fee "S"	2018/19 \$
BUSINESS UNIT: GENERAL PURPOSE FUNDING				
Rates				
3030125.1502	Penalty interest			11.00%
3030126.1502	Instalment interest			5.50%
3030128.1304	Instalment charge (statutory 4 instalments)			51.00
Ad hoc payment arrangements				
3030132.1304	1 to 2 payments			0.00
3030132.1304	2 to 5 payments			18.00
3030132.1304	Greater than 5			50.00
3030132.1304	Payment arrangement - dishonour fee			10.00
3040204.1304	Electoral roll copy			15.00
3040204.1304	Rate Book (Paper copy)	Y		100.00
3040204.1304	Rate Book (Electronic copy)	Y		75.00
3030129.1304	Rate enquiries			75.00
3100605.1304	Orders & Requisitions			135.00
3030129.1304	Request for additional copies of a Rate Notice			15.00
3030131.1103	Debt collection fee - Landgate search fee			26.00
3030131.1103	Debt collection fee - caveat withdrawal			167.00
3030131.1103	Debt collection fee - caveat lodgement			167.00
3030131.1103	Debt collection fee - property seize & sale order			167.00
Other General Purpose Funding				
	Outstanding sundry debtors			11.00%
3030404.1304	1 to 2 payments			0.00
3030404.1304	2 to 5 payments			18.00
3030404.1304	Greater than 5			50.00
3030404.1304	Payment arrangement - dishonour fee			10.00
BUSINESS UNIT: LAW, ORDER & PUBLIC SAFETY				
Ranger Services				
3050302.1301	Seizure impoundment registered dog/cat		S	30.00
3050302.1301	Seizure impoundment unregistered dog/cat		S	100.00
3050300.1304	Daily impound fee			16.00
3050303.1304	Destruction/disposal of dog/cat			200.00
3050300.1304	Surrender of dog/cat			105.00
3050300.1304	Out of hours release fee		S	100.00
3050300.1304	Sale of dog/cat (excluding license)	Y		53.00
3050301.1304	Unsterilised dog/cat registration fee 1 year		S	50.00
3050301.1304	Unsterilised dog/cat registration pensioner fee 1 year		S	25.00
3050301.1304	Unsterilised dog/cat registration fee 3 years		S	120.00
3050301.1304	Unsterilised dog/cat registration pensioner fee 3 years		S	60.00
3050301.1304	Unsterilised dog/cat registration fee life time		S	250.00
3050301.1304	Unsterilised dog/cat registration pensioner fee life time		S	125.00
3050301.1304	Sterilised dog/cat registration fee 1 year		S	20.00
3050301.1304	Sterilised dog/cat registration pensioner fee 1 year		S	10.00
3050301.1304	Sterilised dog/cat registration fee 3 years		S	42.50
3050301.1304	Sterilised dog/cat registration pensioner fee 3 years		S	21.25
3050301.1304	Sterilised dog/cat registration fee life time		S	100.00
3050301.1304	Sterilised dog/cat registration pensioner fee life time		S	50.00
3050301.1304	Sterilised Working dog fee 1 year		S	5.00
3050301.1304	Sterilised Working dog fee 3 year		S	10.60
3050301.1304	Sterilised Working dog fee lifetime		S	25.00
3050301.1304	Dangerous dog registration fee 1 year		S	50.00
3050301.1304	Annual application for approval or renewal of approval to breed cats (per cat)		S	100.00

Schedule of Fees and Charges 2018/19

GL CODE	DESCRIPTION	GST Y/N	Statutory fee "S"	2018/19
3050305.1304	Application to keep more than standard number of cats - residential		S	20.00
3050305.1304	Application to keep more than standard number of cats - cat management facility		S	500.00
3050305.1304	Renewal of permit - cat management facility or cat breeder		S	100.00
3050301.1304	Cats registered after 31 May in any year, for that registration year		S	50% of the fee payable
3050305.1304	Application for a kennel licence		S	700.00
3050305.1304	Issue of a kennel licence or renewal of a kennel licence		S	100.00
3050305.1304	Application to transfer a kennel licence		S	100.00
3050305.1304	Application to keep more than standard number of dogs		S	50.00
3050305.1304	Microchipping of impounded animal			30.00
3050305.1304	Impoundment of shopping trolley (per trolley)			25.00
3050301.1304	Dogs kept in approved kennel establishment licensed under section 27 of the Act, where not otherwise registered (per establishment)		S	200.00
3050301.1304	Penalty: unregistered dog/cat		S	200.00
3050301.1304	Penalty: dog in public place without a collar or tags		S	200.00
3050301.1304	Penalty: dog not on leash in certain public places		S	200.00
3050301.1304	Penalty: dog causing a nuisance		S	200.00
3050301.1304	Penalty: failure of alleged offender to give full name and address		S	200.00
3050304.1304	Ranger hourly rate (including travel time)	Y		84.00
3050304.1304	Mileage rate per KM	Y		1.50
3050305.1304	Removal of trapped animal	Y		21.00
3050305.1304	Hire of small animal trap per week	Y		21.00
3050305.1304	Hire of large animal trap per week	Y		32.00
	Bond for animal trap			58.00
3050305.1304	Anti barking device per month	Y		32.00
	Anti barking device bond			58.00
	Dangerous dog collar:	Y		
3050305.1304	- Small	Y		35.00
3050305.1304	- Medium	Y		55.00
3050305.1304	Danergous dog sign	Y		32.00
	Abandoned / Impounded Vehicles			
3050400.1301	- Towing charge			At cost
3050400.1301	- Storage of impounded vehicle (per month or part thereof)			70.00
3050400.1301	- Administration			35.00

BUSINESS UNIT: HEALTH

Health Services

3070300.1300	Application to install waste water treatment system		S	118.00
3070300.1300	Permit to use waste water treatment system			125.00
3070300.1300	Report to Health Department on waste water system			125.00
3070301.1304	Annual food business registration fee		S	110.00
3070301.1304	Follow up inspection - breach of license		S	110.00
3070300.1300	Annual caravan park licence		S	220.00
3070300.1300	Itinerant food vendor/stallholder fee initial license fee		S	110.00
3070300.1300	Annual itinerant food vendor/stallholder fee license renewal		S	55.00
3070300.1300	Food business notification fee			53.00
3070301.1304	Senior EHO - per hour	Y		85.00
3070301.1304	EHO - per hour	Y		60.00
3070301.1304	Mileage rate per KM	Y		1.50
3070301.1304	Liquor Act Certification Section 39 (commercial)			122.00
3070301.1304	Liquor Act Certification Section 39 (not for profit)			61.00
3070301.1304	Meat inspection fee			EHO Charge Out Rate
3070301.1304	Settlement inspection fee - upon request			110.00
3070301.1304	Re-inspection fee		S	110.00

Schedule of Fees and Charges 2018/19

GL CODE	DESCRIPTION	GST Y/N	Statutory fee "S"	2018/19
BUSINESS UNIT: EDUCATION & WELFARE				
Homecare				
	HACC as set by Department of Health and Ageing schedule of fees and charges		S	
	CHSP as set by the Department of Health and Ageing schedule of fees and charges			
	CHCP (Department of Social Services)			
	Admin fee (client cost)			28%
	Co-ordination fee			7%
	- Contingency internal 5%			5%
	- Contingency external 10%			0.10
	Support worker (week day) per hour			46.00
	Support worker (week day after 6pm) per hour			51.00
	Support worker (Saturday)			51.00
	Support worker (Sunday / Public Holiday) per hour			81.00
	Centre Based Day Care per day			101.00
	Centre Based Day Care (after 6pm) per day			121.00
	Centre Based Day Care (Saturday) per day			151.00
	Centre Based Day Care (Sunday / Public holiday)			201.00
	Centre based Day Care transport 10km per trip			21.00
	Meals provided per meal - delivered by Meals on Wheels Committee main meal			9.00
	Meals provided per meal - delivered by Meals on Wheels Committee main meal and dessert			13.00
	Meals delivered by NRHC			20.00
	Meals delivered by NRHC - Sunday / Public Holiday			25.00
	Travel per service			31.00
	Brokerage (Up to) per hour	Y		101.00
	Rosa bus hire per hour (No dry hire)	Y		45.00
	Rosa bus driver rate per km	Y		1.10
	Hire of Jesse House (as approved by Manager)	Y		150.00
Other Welfare				
	Veterans as set by the Department of Veterans Affairs	Y		
	CATS vehicle	Y		75.00
BUSINESS UNIT: STAFF HOUSING				
Staff Housing				
	Staff will be charged the difference between the housing subsidy and the cost to the Shire of renting the residential building.	Y		
BUSINESS UNIT: COMMUNITY AMENITIES				
Sanitation - Household & Other				
<u>Rubbish Charges</u>				
3100100.1304	Domestic refuse services (first service)			226.00
3100200.1304	Commercial refuse services (first service)			231.00
3100204.1304	Special refuse service (first service)			339.00
3100101.1304	Additional service - household			226.00
3100201.1304	Additional service - commercial			253.00
3100201.1304	Additional pickup - commercial on a per bin per pick up basis			231.00
3100203.1304	Additional service - special refuse service			340.00
3100105.1304	Domestic recycling service			84.00

Schedule of Fees and Charges 2018/19

GL CODE	DESCRIPTION	GST Y/N	Statutory fee "S"	2018/19
<u>Refuse Site Fees</u>				
3100202.1304	Waste per cubic metre			16.00
3100202.1304	Demolition waste per cubic metre			77.00
3100202.1304	Truck bodies			210.00
3100202.1304	Passenger tyre			8.25
3100202.1304	Truck tyre			15.00
3100202.1304	Car/truck battery			3.75
3100202.1304	Car bodies			39.00
3100202.1304	Small animal carcasses			27.00
3100202.1304	Large animal carcasses			81.00
3100202.1304	Liquid waste (oils) non-commercial per litre (dollars per litre)			0.20
3100202.1304	Liquid waste (oils) Commercial Disposal per litre (dollars per litre)			0.20
3100202.1304	Liquid waste (excludes oils) per litre (dollars per litre)			0.10
3100202.1304	Green waste per 2.4m x 1.8m trailer			7.00
3100202.1304	Green waste (commercial) per cubic metre			7.00
3100202.1304	Asbestos waste per cubic metre (minimum charge of \$50 applies)			152.00
3100202.1304	Clinical/soiled waste per cubic metre (minimum charge of \$50.00 applies)			152.00
3100202.1304	First 6 x tip passes (residential properties only) (Expiry Date 31 August 2019)			Free
3100202.1304	Additional 6 x tip passes (Expiry Date 31 August 2019)			93.00
3100202.1304	First '9 x green waste passes (residential properties only) (Expiry Date 31 August 2019)			Free
3100202.1304	Additional 9 x green waste passes (Expiry Date 31 August 2019)			52.00
3100202.1304	A Discount of 10% off the normal purchase price of additional green waste and tip passes will apply when purchased from the Shire's Administration Centre			
3100202.1304	Power pole butts per cubic metre (contaminated timber)			148.00
<u>General Waste from Outside the Shire of Narrogin</u>				
3100202.1304	Per cubic metre			79.00
<u>Recycled Water</u>				
310300.1304	Sale of recycled water per kilo litre	Y		1.50
	Narrogin Racing as per lease agreement	Y		

Town Planning

<u>Planning Services</u>				
3100600.1304	Home Occupation - initial application fee		S	222.00
3100600.1304	Home Occupation - annual renewal fee		S	73.00
3100600.1304	Zoning Certificates, Property Settlements & Enquiries (Zoning)		S	73.00
3100600.1304	Planning Application fees based on cost of development (as amended)			
3100600.1304	(a) Not more than \$50,000		S	147.00
3100600.1304	(b) More than \$50,000 but not more than \$500,000 based on estimated costs		S	0.32%
3100600.1304	(c) More than \$500,000 but not more than \$2.5 million		S	\$1,700.00 plus 0.257% for every \$1 in excess of \$500,000
3100600.1304	(d) More than \$2.5 million but not more than \$5 million		S	\$7,161.00 plus 0.206% for every \$1 in excess of \$2.5m

Schedule of Fees and Charges 2018/19

GL CODE	DESCRIPTION	GST Y/N	Statutory fee "S"	2018/19
3100600.1304	(e) More than \$5 million but not more than \$21.5 million		S	\$12,633.00 plus 0.123% in excess of every \$1 in excess of \$5 million
	(f) More than \$21.5 million		S	34,196.00
3100600.1304	Subdivision/Strata Clearance fees			
3100600.1304	(a) Not more than 5 lots -per lot		S	73.00
3100600.1304	(b) More than 5 lots but not more than 195 lots - per lot over 5		S	35.00
3100600.1304	(c) More than 195 Lots		S	7,393.00
3100600.1304	Change of use fee		S	295.00
3100600.1304	Fee for use/development already commenced		S	Twice the schedule fee
3100600.1304	Provision of Written Planning Advice		S	73.00
3100600.1304	Determining an application to amend or cancel development approval		S	295.00
3100600.1304	Executive Manager Development & Regulatory Services - per hour		S	130.00
3100600.1304	Manager - per hour		S	85.00
3100600.1304	Town Planner - per hour			60.00
3100600.1304	Secretary Administrative Officer - per hour		S	45.00
3100600.1304	Vehicles mileage rate	Y		1.50
3100600.1304	Itinerant Vendor License fee per day		S	250.00
	Structure Plan and Local Development Plan Scheme Amendment			
3100600.1304	- Basic			2,800.00
3100600.1304	- Standard			4,200.00
3100600.1304	- Complex			5,500.00
3100600.1304	Sign Application			147.00
3100600.1304	Extractive Industry - new			739.00
3100600.1304	Extractive Industry - commenced or carried out			1,478.00
3100600.1304	Liquor Act Certification Section 40		S	122.00

Other Community Amenities

Cemetery

Single Burial Permits:

3100800.1304	Application	Y		50.00
3100800.1304	Grant of Right of Burial - immediate use only	Y		250.00
3100800.1304	Interment in a grave 2.1 metres deep	Y		1,500.00
3100800.1304	Re-opening of an ordinary grave for 2nd or 3rd burial	Y		1,500.00
3100800.1304	Reinstatement, if required	Y		500.00
3100800.1304	After hours interment - weekdays	Y		250.00
3100800.1304	After hours interment - weekend/public holidays	Y		500.00

Exhumation:

3100800.1304	Exhumation	Y		2,400.00
3100800.1304	Exhumation reinstatement in existing grave, if required	Y		500.00
3100800.1304	Interment in a new grave after exhumation	Y		1,500.00

Ashes

3100801.1304	Single interment permit:			
3100801.1304	Application (single funeral permit & permission to place a plaque)	Y		50.00
3100801.1304	Grant for use of Niche Wall	Y		250.00
3100801.1304	Interment - Niche Wall (temporary blank cover)	Y		200.00
3100801.1304	Interment - garden	Y		200.00
3100800.1304	Interment - grave	Y		300.00
3100800.1304	Interment - scattering	Y		0.00
3100800.1304	After hours interment - weekdays	Y		100.00
3100800.1304	After hours interment - weekend/public holidays	Y		200.00

Schedule of Fees and Charges 2018/19

GL CODE	DESCRIPTION	GST Y/N	Statutory fee "S"	2018/19
Other				
3100800.1304	Permission to erect Memorial - grave, garden	Y		80.00
3100800.1304	Transfer of Right of Burial/Pre-Need Purchase of Certificate	Y		50.00
3100800.1304	Issue of a copy of Grant Right of Burial /Pre-Need Purchase of Certificate	Y		50.00
3100800.1304	Pre-need services (booking of a site)			
3100800.1304	Pre-need purchase of certificate for burial - 5 years	Y		300.00
3100801.1304	Pre-need purchase of certificate for Niche Wall - 5 years	Y		300.00
3100801.1304	Pre-need of certificate for garden memorial position	Y		not permitted
3100801.1304	Pre-need purchase of certificate for memorial plaque position	Y		not permitted

BUSINESS UNIT: RECREATION & CULTURE

Public Halls & Civic Centres

Town Hall & Reception Centre (Commercial Usage)

3110100.1302	Town Hall Complex full day (Includes light & sound equipment if approved by CEO/EMCCS) (Excludes Mayors Parlour and Nexus Gallery)	Y		602.00
3110100.1302	Town Hall Complex (Excludes Mayors Parlour and Nexus Gallery) hourly rate	Y		87.00
3110100.1302	Town Hall full day	Y		357.00
3110100.1302	Town Hall hourly rate	Y		77.00
3110100.1302	Town Hall setting up full day	Y		117.00
3110100.1302	Town Hall rehearsals hourly rate	Y		26.00
3110100.1302	Kitchen only per day	Y		199.00
3110100.1302	Kitchen only per hour	Y		41.00
3110100.1302	Cutlery and crockery hire per person			----
3110100.1302	Damaged cutlery and crockery will be replaced at a charge of direct replacement cost plus 20% Administration charge	Y		Direct Cost plus 20%
3110100.1302	Light & sound equipment Use (not for relocation) (hires to persons deemed by CEO or EMCCS to have the skills to use)	Y		51.00
3110100.1302	Supper room full day	Y		158.00
3110100.1302	Supper room per hour	Y		31.00
3110100.1302	Mayors Parlour full day	Y		158.00
3110100.1302	Mayors Parlour per hour	Y		31.00
3110100.1302	Baby grand piano full day (not to be removed from site)	Y		102.00
3110100.1302	Baby grand piano hourly rate	Y		15.00
3110100.1302	Upright piano hire (internal) (to be returned on return to Town Hall)	Y		20.00
3110100.1302	Upright piano hire (external) (the Hirer is to fund all relocation costs and retune the piano on return to the Town Hall)	Y		Cost plus 20%
3110100.1302	Reception Centre full day	Y		408.00
3110100.1302	Reception Centre hourly rate	Y		62.00
3110100.1302	Cleaning	Y		Cost plus 20%
3110100.1302	Setting up hourly rate (per staff member involved) (minimum 1 hour charge)	Y		90.00
3110100.1302	Nexus Gallery full day	Y		----
3110100.1302	Nexus Gallery hourly rate	Y		----
3110100.1302	Nexus Gallery Art hire per day	Y		----
3110100.1302	CEO is given authority to negotiate a hire fee for significant functions and conferences at the JHCC and Town Hall	Y		
	Bond without alcohol			337.00
	Bond with alcohol			1,122.00

Schedule of Fees and Charges 2018/19

GL CODE	DESCRIPTION	GST Y/N	Statutory fee "S"	2018/19
<u>Town Hall & Reception Centre (Not for Profit*)/Individual Resident or Ratepayer (Not a business)</u>				
3110100.1302	Town Hall Complex full day (Includes Light & Sound Equipment if approved by CEO/EMCCS) (Excludes Mayors Parlour and Nexus Gallery)	Y		204.00
3110100.1302	Town Hall Complex (Excludes Mayors Parlour and Nexus Gallery) hourly rate	Y		31.00
3110100.1302	Town Hall full day	Y		153.00
3110100.1302	Town Hall hourly rate	Y		26.00
3110100.1302	Town Hall setting up full day	Y		153.00
3110100.1302	Town Hall rehearsals hourly rate	Y		26.00
3110100.1302	Kitchen only per day	Y		102.00
3110100.1302	Kitchen only per hour	Y		21.00
3110100.1302	Damaged cutlery and crockery will be replaced at a charge of direct replacement cost plus 20% Administration charge	Y		Direct Cost plus 20%
3110100.1302	Light & sound equipment use (not for relocation) (hires to persons deemed by CEO or EMCCS to have the skills to use)	Y		31.00
3110100.1302	Supper Room full day	Y		77.00
3110100.1302	Supper Room per hour	Y		15.50
3110100.1302	Mayors Parlour full day	Y		77.00
3110100.1302	Mayors Parlour per hour	Y		15.50
3110100.1302	Baby grand piano full day (not to be removed from site)	Y		51.00
3110100.1302	Baby grand piano hourly rate	Y		10.50
3110100.1302	Upright piano hire (Internal) (to be returned on return to Town Hall)	Y		15.50
3110100.1302	Upright piano hire (External) (The Hirer is to fund all relocation costs and retune the piano on return to the Town Hall)	Y		Cost plus 20%
3110100.1302	Reception Centre full day	Y		204.00
3110100.1302	Reception Centre hourly rate	Y		31.00
3110100.1302	Setting up hourly rate (per staff member involved) (minimum 1 hour charge)	Y		90.00
3110100.1302	Cleaning	Y		Cost plus 20%
	CEO is given authority to negotiate a hire fee for significant functions and conferences at the JHCC and Town Hall	Y		
	Bond without alcohol			280.00
	Bond with alcohol			560.00
	(*) Any function or event that is subject to the 'Not for Profit' Fees and Charges rates must acknowledge the Shire sponsorship at the function/event.			
<u>John Higgins Community Complex</u>				
3110100.1302	Fees and Charges to be set by the YMCA.			
3110100.1302	Office standard size per year (if not on a lease agreement)	Y		1,260.00
3110100.1302	Office large size per year (if not on a lease agreement)	Y		1,525.00
Other Recreation				
<u>Sportsgrounds</u>				
3110301.1302	Half day hire (schools & non sporting organisations)	Y		75.00
3110301.1302	Full day hire (schools & non sporting organisations)	Y		150.00
3110301.1302	Half day hire commercial	Y		240.00
3110301.1302	Full day commercial	Y		400.00
3110301.1302	Narrogin Towns Cricket Club - yearly charge	Y		1,315.00
3110301.1302	Narrogin Hawks Football Club - yearly charge	Y		3,045.00
	Bond for commercial use	Y		2,310.00
	Bond for community use if required by the EMCCS	Y		575.00
Narrogin Regional Recreation Centre				
<u>Narrogin Regional Leisure Centre (NRLC)</u>				
	Fees and Charges to be set by the YMCA.			

Schedule of Fees and Charges 2018/19

GL CODE	DESCRIPTION	GST Y/N	Statutory fee "S"	2018/19
Libraries				
<u>RW Farr Regional Library</u>				
3110500.1304	Email access 30 minutes	Y		2.00
3110501.1301	First overdue notice - book	Y		---
3110501.1301	Second overdue notice - book	Y		---
3110500.1304	Handling fee for invoice	Y		13.25
3110500.1304	Laminating A4 size	Y		2.05
3110500.1304	Laminating A3 size	Y		4.10
3110500.1304	Scanning per page	Y		2.05
3110500.1304	Disk repair (CD/DVD)	Y		5.10
3110500.1304	Disk cleaning (CD/DVD)	Y		2.05
3110500.1304	A4 Single sided photocopy per copy	Y		0.45
3110500.1304	A3 & A4 double sided photocopy per copy	Y		0.60
3110500.1304	A3 double sided per copy	Y		0.80
3110500.1304	A4 single sided colour per copy	Y		2.05
3110500.1304	A3 single & A4 double sided colour per copy	Y		4.10
3110500.1304	Coffee / Tea (if provided by the Shire)	Y		2.05
3110500.1304	Restricted wireless internet access	Y		Free
3110500.1304	Historical research (Town & Shire of Narrogin residence) e.g. family history per hour	Y		35
3110500.1304	Historical research (Non Town or Shire of Narrogin residence)e.g. family history per hour	Y		60

Sale of other Items at RRP or cost plus 20% which ever is the higher.

BUSINESS UNIT: TRANSPORT

Transport

<u>Aerodrome</u>				
3120405.1304	Major user charge per year	Y		850.00
3120405.1304	Minor user charge per year	Y		510.00
<u>Road Numbering</u>				
3120212.1103	Rural road numbering	Y		40.00

BUSINESS UNIT: ECONOMIC SERVICES

Tourism and Area Promotion

<u>Narrogin Caravan Park</u>				
3130200.1303	Caravan site fees per day (up to 2 adults and 2 children)	Y		33.00
3130200.1303	Caravan site fees per half day (up to 2 adults and 2 children)	Y		16.50
3130200.1303	Caravan site fees per week (up to 2 adults and 2 children) up to the first four weeks	Y		165.00
3130200.1303	Caravan site fees per week (up to 2 adults and 2 children) after the first four weeks	Y		155.00
3130200.1303	Each additional person caravan site single night	Y		7.50
3130200.1303	Each additional person caravan site weekly	Y		38.00
3130200.1303	Camping site fees (no power) (up to 2 adults and 2 children of the same family) per day	Y		13.00
3130200.1303	Camping site fees (power) (up to 2 adults and 2 children of the same family) per day	Y		25.00
3130200.1303	Additional person camping site (no power)	Y		5.25
3130200.1303	Additional person camping site (power)	Y		7.25
3130200.1303	Caravan park site and camping fees should be paid in advance. However if payment is made in arrears additional fees may apply.			
3130200.1303	Penalty fee for late payment of site or camping fees	Y		5.75
3130200.1303	Washing machines per cycle	Y		5.25
3130200.1303	Driers up to approximately 30 minutes	Y		4.25
3130200.1303	Letter box rental per month	Y		5.25
3130200.1303	Caravan storage (caravan not to be sited at a caravan site and unoccupied) per week	Y		128.00
3130200.1303	Self contained RV (short stay) (not using any of the CP facilities) per night (subject to the official RV site being within the Narrogin caravan site)	Y		5.25
3130200.1303	Use of showers and/or toilet only (persons not stay in caravan park) subject to the approval of the Shire	Y		5.25

Schedule of Fees and Charges 2018/19

GL CODE	DESCRIPTION	GST Y/N	Statutory fee "S"	2018/19
Other Tourism & Area Promotion				
3030204.1304	Shire number plates (transfer of plates not included)	Y		Direct Cost plus 20%
3130200.1303	Sale of other promotional material at RRP or cost plus 20%	Y		
3130200.1303	RV permit fee	Y		5.25
Building Control				
Building Services				
3130300.1304	Building Surveyor hourly rate	Y		92.50
3130300.1304	Trainee Building Surveyor charge hourly rate	Y		70.00
3130300.1304	Vehicles mileage rate	Y		1.50
3130300.1304	Vehicles mileage rate (Trainee BS)			1.00
3130300.1304	Retrieval of building plans		S	50.00
3130300.1304	Class 1 & 10 Building Permit fee 0.32% - minimum		S	97.70
3130300.1304	Class 2-9 Building Permit fee 0.09% - minimum		S	97.70
190921060	Building Services Levy fee 0.137% - minimum		S	61.65
190921070	Building Industry Fund .2% (once work over \$20,000 value)		S	0.20%
T4	Footpath, kerb and road deposit (per street frontage) 1% of value of proposed works with a minimum of \$1,500		S	1,500.00
3130300.1304	# Certificate of Design Compliance as per staff time (\$340 min) or 0.2%, whichever is greater - minimum		S	340.00
3130300.1304	Certificate of Built Compliance - as per staff time (\$340 min) or 0.2%, whichever is greater - minimum		S	340.00
3130300.1304	Certificates of Construction Compliance - as per staff time (\$340 min) or 0.2%, whichever is greater - minimum		S	340.00
3130300.1304	Certificates of House & Outbuildings Design Compliance - as per staff time (\$95 min) or 0.35%		S	96.00
3130300.1304	Other charges as per the Building Act			
3130300.1304	Swimming pool inspection fee (\$57.45/4 years)		S	14.50
3130300.1304	Bushfire Attack Level Certification			
3130300.1304	- Single dwelling			150.00
3130300.1304	- each additional dwelling			120.00
Other Economic Services				
3130100.1304	Stand pipe per 1,000L	Y		2.50
BUSINESS UNIT: OTHER PROPERTY & SERVICES				
Private Works				
Charge Out Rates for Private Works				
<u>With Operator (Labour rates included in price)</u>				
3140100.1304	Grader per hour	Y		184.00
3140100.1304	Loader per hour	Y		171.00
3140100.1304	Backhoe per hour	Y		131.00
3140100.1304	Truck (12 tonne) per hour	Y		172.00
3140100.1304	Truck (3 tonne) per hour	Y		172.00
3140100.1304	Truck & float per hour	Y		221.00
3140100.1304	Jet patcher per hour	Y		164.00
3140100.1304	Multi- roller per hour	Y		164.00
3140100.1304	Vib roller per hour	Y		122.00
3140100.1304	Excavator per hour	Y		172.00
3140100.1304	Road sweeper per hour	Y		164.00
3140100.1304	JD tractor per hour	Y		165.00
3140100.1304	Bomag vibrating roller per hour	Y		142.00
3140100.1304	Cat multi terrain loader per hour	Y		135.00

Schedule of Fees and Charges 2018/19

GL CODE	DESCRIPTION	GST Y/N	Statutory fee "S"	2018/19
3140100.1304	JD backhoe per hour	Y		131.00
3140100.1304	Trailers per hour	Y		49.00
3140100.1304	Tractor slasher per hour	Y		29.00
3140100.1304	Tractor aerator per hour	Y		29.00
3140100.1304	New Holland tractor per hour	Y		165.00
3140100.1304	JD ride on mower (with trailer) per hour	Y		124.00
3140100.1304	Toro ride on mower (with trailer) per hour	Y		124.00
3140100.1304	10 tonne Mitsubishi fuso	Y		172.00
3140100.1304	Tow behind broom per hour	Y		125.00
3140100.1304	Generator hire per day or part there of (commercial)	Y		500.00
3140100.1304	Generator hire per day or part there of (non commercial)	Y		250.00
3140100.1304	Materials, Contracts, Plant & Labour Rates	Y		Cost plus 20%
3140100.1304	Roadside fence line clearing inspection (per hour)	Y		110.00
3140100.1304	Labour rate (normal @ normal hours)	Y		
3140100.1304	Works crew labour per hour	Y		88.00
3140100.1304	Works Foreman per hour	Y		110.00
3140100.1304	Operations Manager	Y		121.00
3140100.1304	Mileage rate per KM	Y		1.50
	* No dry hire of plant. Only experienced ticketed Shire staff to operate plant at discretion of CEO or EMTRS			
	All other charges not separately listed in this schedule that is not set by specific legislation	Y		Cost

Administration Overheads

Administration/Office

3040203.1304	Photocopy charges - single A4 per copy	Y		0.50
3040203.1304	Photocopy charges - single A4 per copy	Y		1.00
3040203.1304	Photocopy charges - A4 single colour per copy	Y		2.00
3040203.1304	Photocopy charges - A4 double / A3 colour per copy	Y		4.00
3040204.1304	Minutes or Agendas (free at council meeting)	Y		25.00
3040206.1304	Digital projector per day	Y		36.00
3040101.1302	Council chambers full day	Y		400.00
3040101.1302	Council chambers per hour	Y		51.00
3040101.1302	Meeting room full day	Y		240.00
3040101.1302	Meeting room per hour	Y		41.00
3040205.1304	Secretarial support per hour	Y		71.00
3040201.1304	FOI as per statutory fees	Y		as per Act
3040206.1304	Cleaning	Y		Direct Cost plus 20%
3140511.1304	IT Officer charge out income (per hour)	Y		70.00
3140511.1304	Vehicles mileage rate	Y		1.50
	Security key bond	Y		255.00
	Bonds that have been approved by the CEO or EMCCS to be paid by credit cards will attract a fee equal to that of the bank fees paid by the Shire associated with that			

Additional Items about the Shire's Fees and Charges

Rounding	Fees and Charges are to be rounded down to the nearest 5c.
Concession Rate	A person who can prove at the time of purchase they are either under 18 years of age or a holder of a Seniors or Health Care Card.
Bonds	Bonds are to be paid before the hire of facilities, equipment or the supplying of keys. All Bonds are to be paid by Cash or Bank Cheque unless approved by the CEO or EMCCS. If the CEO or EMCCS approve payment of Bond by Credit Card then additional fees will apply and the bond will be increase by 3% to cover the loss of bank fees.
Cleaning Requirements	The CEO or EMCCS may amend or impose an additional bond for the use of the Shire facilities by any group or individuals where they Unless special arrangements have been agreed to by the Town, all facilities are to be tidied to the same standard as the facility was originally hired, at the end of the hire.
Other	All above figures are in Australian Dollars (AUD).

11. ELECTED MEMBERS' 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

13. CLOSURE OF MEETING

There being no further business to discuss, the Presiding Member declared the meeting closed at ___ pm and pursuant to Resolution 10.3.135 of 20 December 2017, reminded Councillors of the next ordinary meeting of the Council, scheduled for 7.00 pm, 22 August 2018, at this same venue.