

SHIRE OF WEST ARTHUR



Ordinary Council Meeting 25 July 2017 Minutes

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ORDINARY COUNCIL MEETING MINUTES**1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

Cr Ray Harrington, Chairperson, declared the meeting open at 6 pm.

2. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

3. PUBLIC QUESTION TIME

Nil.

4. RECORD OF ATTENDANCES/APOLOGIES/LEAVE OF ABSENCE

Cr Raymond Harrington

Shire President

Cr Kevin King

Deputy Shire President

Cr Rodney Hulse

Cr Michael Meredith

Cr Karlene Goss

Nicole Wasmann

Chief Executive Officer

Visitors

Adrian South

Sally Dickinson (from 6pm to 6.15pm)

Apologies

Cr Neil Manuel

Leave of Absence

Cr Andrew Clarke

4.1 REQUEST FOR LEAVE - CR HARRINGTON

Cr Harrington advised he will be unable to attend the ordinary council meetings in August and September as he will be interstate and requested leave of absence.

COUNCIL DECISION ITEM 4.1

Moved: Cr Kevin King

Seconded: Cr Michael Meredith

That Cr Harrington be granted leave of absence for the ordinary council meetings to be held in August and September 2017.

CARRIED 5/0

5. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Mrs Sally Dickinson addressed Council regarding her request for financial assistance towards the cost of removing two limbs overhanging a Shire managed community housing property.

The Shire President proposed a change in order of business to allow Item 8.1.5 to be discussed whilst Sally Dickinson was present.

CHANGE IN ORDER OF BUSINESS

Moved: Cr Kevin King

Seconded: Cr Michael Meredith

That the order of business in the agenda be changed to allow Item 8.1.5 to be brought forward and dealt with at this time.

CARRIED 5/0

ITEM 8.1.5 – CONTRIBUTION TOWARDS COSTS TO REMOVE TREE LIMBS OVERHANGING A SHIRE RENTAL PROPERTY

LOCATION/ADDRESS: 23 Nangip Crescent, Darkan
 NAME OF APPLICANT:
 FILE REFERENCE: Tenancy Files
 DISCLOSURE OF INTEREST: Not applicable
 DATE OF REPORT: 20 July 2017
 AUTHOR: Maxine McKenzie

SUMMARY:

Council to reconsider the request from the property owner of 23 Nangip Crescent for the Shire to contribute 50% towards the cost of removing two large limbs which over hang a Shire rental property.

BACKGROUND:

At its meeting on 27 April 2017 Council considered a request from the owner of 23 Nangip Crescent for a 50% contribution towards the removal of 2 tree limbs which overhang a Shire rental property and pose a potential risk to the occupants. Council requested that the complete removal of two trees be investigated.

CONSULTATION:

The following consultation regarding the removal of the two trees took place:

- Dan Turner, Structural Engineer, recommended that if the trees were to be removed that the stumps be left in place so that the tree roots were not disturbed.
- Tony Bondarenko, tree lopper gave a ballpark figure of \$4,000 to remove the two trees, with Shire crew removing the timber. A firm quote was not obtained.
- Bill Owen advised that Tom Smith was able to safely fell the two trees and estimated the cost of felling and removing the timber would be approximately \$1,500.

The property owner originally agreed to the Shire investigating the two trees being removed, however later advised she did not want the trees to be removed. This was due to the trees providing nesting habitat and food sources for wildlife and the environmental damage their removal would cause. The property owner felt very strongly about the trees not being completely removed, and is receptive to meeting with Council to explain her reasons further.

STATUTORY

In accordance with the Local Government Act 1995 Section 3.25 Schedule 3.1 (9) local governments have the power to issue an order on the owners of land to ensure that a tree on land that endangers any person or thing on adjoining land is made safe. The owner has the right to appeal to the State Administrative Tribunal.

POLICY IMPLICATIONS:

Not applicable.

FINANCIAL IMPLICATIONS:

Council has been asked to make a 50% contribution towards the removal of the two limbs by tree lopper Tony Bondarenko who quoted \$770 in March 2017. Bill Owen has estimated it would cost the Shire \$1,500 to fell the trees and to remove the timber. A quote for an arborist's report has not been obtained; however is likely to be several hundred dollars.

STRATEGIC IMPLICATIONS:

Not applicable.

COMMENT:

The trees are approximately 25 metres high, have large crowns and are very close together at the base. They are located next to the back fence of a Shire rental property at 18 Gibbs Street and also over hang unallocated crown land, which is used for recreational purposes by members of the public. There is evidence that one of the trees has white ant damage, however it would require an inspection by a qualified arborist to establish whether the trees are unsound or potentially dangerous.

The trees are the responsibility of property owner. The property owner does not want the trees to be removed and considers the original proposal to remove the two overhanging limbs as being sufficient to remove the risk of harm to the family occupying the Shire's rental property.

On the basis the property owner does not want the trees to be removed, the property owner's original request for Council to give consideration to contributing 50% towards the removal of two large limbs which over hang a Shire rental property is represented for Council consideration. The removal of these two limbs is supported as if they were to drop they would present a real risk of harm to the occupants of the Shire rental property. (Any property damage would be handled by the Shire's insurers who would seek to claim from the property owner's insurer.)

If Council is concerned that the removal of the two branches is insufficient to remove the risk that these trees present, then it may choose to refuse the property owner's request and to make a counter offer to make a contribution towards the removal of both trees. If there is a dispute with the property owner, then Council may be required to engage an arborist to establish if any action is required by the property owner to make the trees safe.

VOTING REQUIREMENTS:

Simple Majority.

OFFICER RECOMMENDATION – (ITEM 8.1.5)

Council to reconsider the request from the property owner of 23 Nangip Crescent for the Shire to contribute 50% towards the cost of removing two large limbs which over hang a Shire rental property.

COUNCIL DECISION – ITEM 8.1.5

Moved: Cr Michael Meredith

Seconded: Cr Kevin King

That Council agree to the request from the property owner of 23 Nangip Crescent for the Shire to contribute 50%, up to \$400 (exclusive of GST), towards the cost of removing two large limbs which over hang a Shire rental property.

CARRIED 5/0

ATTACHEMENT

Nil

6.15pm – Sally Dickinson left the meeting.

At this point business resumed in the sequence of the agenda

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

6.1 Ordinary Meeting of Council held 27 June 2017.

COUNCIL DECISION – ITEM 6.1

Moved: Cr Rodney Hulse

Seconded: Cr Karlene Goss

The minutes of the Ordinary Meeting of the Shire of West Arthur held in the Council Chambers on 27 June 2017 be confirmed.

CARRIED 5/0**7. ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION**

Nil.

8. REPORTS**8.1 OFFICER REPORTS****ITEM 8.1.1 – FINANCIAL REPORT JUNE 2017**

| | |
|-------------------------|--------------|
| LOCATION/ADDRESS: | N/A |
| NAME OF APPLICANT: | N/A |
| FILE REFERENCE: | N/A |
| DISCLOSURE OF INTEREST: | N/A |
| DATE OF REPORT: | 21 July 2017 |
| AUTHOR: | Melinda King |

SUMMARY:

Consideration of the financial report for the period ending 30 June 2017.

BACKGROUND:

The statement of financial activity and the composition of net assets will be presented at the August Council meeting.

COMMENT:

As at 30 June 2017 there was \$194,937 (less \$14,966 paid in advance) outstanding in rates compared to \$260,468 at the same time last year.

At 30 June 2016 \$135,704 was recognised as provision for doubtful debts relating to four properties. The provision has decreased to \$57,645 at 30 June 2017. This has decreased due to adjustments made to the outstanding balance based on legal advice sought.

Other sundry debtors total \$76,102 of which \$14,704 is outstanding for greater than 90 days.

As at 30 June 2017, Council had total funds of \$2,655,484 at NAB

| | <u>Business A/c</u> | <u>Cash Management</u> |
|-----------|---------------------|------------------------|
| Municipal | \$ 542,516 | \$ 1,750,000 @ 0.60% |
| Trust | \$ 19,355 | \$ 180,310 @ 0.60% |
| Reserve | - | \$ 163,303 @ 0.60% |

As at 30 June 2016, Council had total funds of \$1,738,084 at Bendigo Bank:

| | <u>Term Deposit</u> |
|---------|---------------------|
| Reserve | \$1,738,084 @ 1.5% |

Funds in the trust account are not recognised in the financial statements as they are not considered to be Council funds.

If you have any questions regarding details in the financial reports, please contact the office prior to Council meeting so that sufficient time is given to research the request. This will enable the information to be provided at the Council meeting.

CONSULTATION:

Not Applicable.

STATUTORY ENVIRONMENT:

Section 34 (1) (a) of the Local Government (Financial Management) Regulations 1996 state that a Local Government is to prepare monthly statement of financial activity including annual budget estimates, monthly budget estimates, actual monthly expenditure, revenue and income, material variances between monthly budget and actual figures and net current assets on a monthly basis.

POLICY IMPLICATIONS:

Not Applicable.

FINANCIAL IMPLICATIONS:

Not Applicable.

STRATEGIC IMPLICATIONS:

Not Applicable.

VOTING REQUIREMENTS:

Simple Majority

COUNCIL DECISION (OFFICER RECOMMENDATION) – ITEM 8.1.1

Moved: Cr Karlene Goss

Seconded: Cr Michael Meredith

That the written financial report for the period ending 30 June 2017 as presented be noted.

CARRIED 5/0

ATTACHEMENT

Nil

ITEM 8.1.2 – ACCOUNTS FOR PAYMENT

LOCATION/ADDRESS: N/A
 NAME OF APPLICANT: N/A
 FILE REFERENCE: N/A
 DISCLOSURE OF INTEREST: N/A
 DATE OF REPORT: 19 July 2017
 AUTHOR: Belinda Hawker

SUMMARY:

Council to note payments of accounts as presented.

BACKGROUND:

The schedule of accounts is included as attachment 2 for Council information.

COMMENT:

If you have any questions regarding payments in the listing please contact the finance officer prior to the Council meeting.

CONSULTATION:

There has been no consultation.

STATUTORY ENVIRONMENT:

Section 12 of the Local Government (Financial Management) Regulations 1996 states that

- (1) A list of creditors is to be compiled for each month showing –
 - (a) The payee's name;
 - (b) The amount of the payment;
 - (c) Sufficient information to identify to transaction; and
 - (d) The date of the meeting of the council to which the list is to be resented.

POLICY IMPLICATIONS:

There are no policy implications.

FINANCIAL IMPLICATIONS:

There are no financial implications.

STRATEGIC IMPLICATIONS:

No strategic implications.

VOTING REQUIREMENTS:

Simple majority

COUNCIL DECISION (OFFICER RECOMMENDATION) – ITEM 8.1.2

Moved: Cr Kevin King

Seconded: Cr Karlene Goss

That in accordance with section 13 of the Financial Management Regulations of the Local Government Act 1995 and in accordance with delegation, payment of Municipal Fund vouchers 270617.1 – 270617.22, 300617.1 – 300617.22, 110717.1 – 110717.22, 2088 – 2089, 3400 – 3417, 19967, Licensing, Salaries and Wages and EFT Transfers, Direct Debit and Trust totalling \$610,436.46 listed (attached) be noted as approved for payment.

CARRIED 5/0

ATTACHMENT

- Cheque Listing

Shire of West Arthur
Cheque Detail
June 23 through July 19, 2017

| Date | Num | Name | Amount |
|------------|-----------|--|-----------|
| 27/06/2017 | 270617.1 | BLACKWOOD BASIN GROUP (INC) | 2,347.40 |
| | | LANDCARE SUPPORT FOR MAY 2017 | |
| 27/06/2017 | 270617.2 | COALCLIFF PLANT HIRE | 3,180.06 |
| | | PADFOOT HIRE | |
| 27/06/2017 | 270617.3 | COATES HIRE | 786.56 |
| | | BOBCAT HIRE - COTTAGE HOMES | |
| 27/06/2017 | 270617.4 | COURIER AUSTRALIA | 93.42 |
| | | VARIOUS FREIGHT | |
| 27/06/2017 | 270617.5 | DARKAN AGRI SERVICES | 977.55 |
| | | FORKLIFT GAS, DEADBOLT, GAS BOTTLES, PIPE, TURPS & WHITE PAINT | |
| 27/06/2017 | 270617.6 | DARKAN LIENSED POST OFFICE | 8.00 |
| | | STATIONERY | |
| 27/06/2017 | 270617.7 | DEPARTMENT OF HUMAN SERVICES | 548.34 |
| | | CHILD SUPPORT PAYMENTS - APRIL 2017 | |
| 27/06/2017 | 270617.8 | DURANILLIN AGENCIES | 2,539.40 |
| | | UREA, FERTILISER, CEMENT, BATTERIES & DRAIN COIL | |
| 27/06/2017 | 270617.9 | GEOGRAPHE LANDSCAPES | 9,000.00 |
| | | DEPOSIT FOR BURROWES STREET RETICULATION | |
| 27/06/2017 | 270617.10 | IG & BM WOODRUFF | 2,178.00 |
| | | SAND FOR COTTAGE HOMES & HRC EXPANSION | |
| 27/06/2017 | 270617.11 | JASON SIGNMAKERS | 1,203.95 |
| | | VARIOUS SIGNAGE | |
| 27/06/2017 | 270617.12 | JH COMPUTERS - SERVICE WEST | 20,046.78 |
| | | COMPUTER UPGRADES | |
| 27/06/2017 | 270617.13 | MARKETFORCE | 135.04 |
| | | STATEWIDE NOTICE OF REVIEW OF LOCAL LAWS | |
| 27/06/2017 | 270617.14 | MJB INDUSTRIES PTY LTD | 4,040.30 |
| | | PIPES, SUMPS & LIDS FOR BURROWES STREET DRAINAGE | |
| 27/06/2017 | 270617.15 | MOORE STEPHENS | 2,145.00 |
| | | FINANCIAL REPORTING WORKSHOP & BUDGET TEMPLATES | |
| 27/06/2017 | 270617.16 | ROAD SIGNS AUSTRALIA | 198.00 |
| | | DELINEATORS | |
| 27/06/2017 | 270617.17 | SHIRE OF LAKE GRACE | 550.00 |
| | | RECOUP OF 4WDL EXECUTIVE OFFICER HOURS | |
| 27/06/2017 | 270617.18 | SOUTH WEST CATCHMENTS COUNCIL | 1,393.16 |
| | | RETURN OF UNSPENT FUNDS | |
| 27/06/2017 | 270617.19 | STARTRACK EXPRESS | 29.47 |
| | | VARIOUS FREIGHT | |
| 27/06/2017 | 270617.20 | SWAN WEST BLINDS & WINDOW TREATMENTS | 11,008.00 |
| | | BLINDS FOR BURROWES STREET UNITS | |
| 27/06/2017 | 270617.21 | WESTRAC BUNBURY | 5,681.51 |
| | | PARTS FOR R10 | |
| 27/06/2017 | 270617.22 | YOUNG & YOUNG LAWYERS | 9,912.92 |
| | | PAYMENT OF UNPAID LEAVE - DECEASED ESTATE | |
| 29/06/2017 | EFT | SALARIES & WAGES | 54,993.36 |
| | | STAFF WAGES | |
| 30/06/2017 | 300617.1 | BLACKWOOD BASIN GROUP (INC) | 4,906.65 |
| | | SWCC STRATEGIC GROUNDWORKS DELIVERY | |
| 30/06/2017 | 300617.2 | BURGESS RAWSON | 219.21 |
| | | WATER CONSUMPTION FOR THE ROSE GARDEN, RESERVE & WAR MEMORIAL | |
| 30/06/2017 | 300617.3 | COLLIE ELECTRICAL SERVICES | 940.50 |

**Shire of West Arthur
Cheque Detail**

June 23 through July 19, 2017

| | | | |
|------------|-----------|---|------------|
| | | ELECTRICAL WORK AT FOOTBALL OVAL CHANGE ROOMS | |
| 30/06/2017 | 300617.4 | COLLIE MOWERS & MORE | 21.00 |
| | | DOOR SEAL ROPE FOR WOOD HEATER | |
| 30/06/2017 | 300617.5 | COURIER AUSTRALIA | 11.80 |
| | | FREIGHT TO SOS | |
| 30/06/2017 | 300617.6 | DEPARTMENT OF HUMAN SERVICES | 822.51 |
| | | CHILD SUPPORT PAYMENTS - JUNE 2017 | |
| 30/06/2017 | 300617.7 | E W & R J PUGH | 782.00 |
| | | PUMP OUT WASTE TREATMENT UNIT AT 11 KING ST | |
| 30/06/2017 | 300617.8 | ELITE COMPLIANCE | 198.00 |
| | | BULIDING PLANS CERTIFICATION FOR DEPOT SHED | |
| 30/06/2017 | 300617.9 | GARY BATT & ASSOCIATES | 543.40 |
| | | CONTRACT ADMINISTRATION FOR HRC | |
| 30/06/2017 | 300617.10 | KATANNING AREA TELEPHONES | 165.00 |
| | | TOWN DRAINAGE CABLE LOCATION INSPECTION | |
| 30/06/2017 | 300617.11 | MJB INDUSTRIES PTY LTD | 277.20 |
| | | PIPES FOR TOWN DRAINAGE | |
| 30/06/2017 | 300617.12 | QK TECHNOLOGIES PTY LTD | 1,200.00 |
| | | QUIKKIDS PROGRAM RENEWAL - 12 MONTHS | |
| 30/06/2017 | 300617.13 | RANGEVIEW GRAZING | 1,254.00 |
| | | 38 LOADS OF GRAVEL FOR BUNCE KING ROAD | |
| 30/06/2017 | 300617.14 | RECKON | 1,800.00 |
| | | ACCOUNTS PREMIER 2017 ANNUAL LICENCE | |
| 30/06/2017 | 300617.15 | SOS OFFICE EQUIPMENT | 110.79 |
| | | METER READINGS FOR THE XEROX PRINTER | |
| 30/06/2017 | 300617.16 | SOUTH WEST ISUZU | 162,052.00 |
| | | PURCHASE OF 2017 ISUZU GIGA CXZ 455 | |
| 30/06/2017 | 300617.17 | THE WORKWEAR GROUP | 420.41 |
| | | UNIFORM CLOTHING ALLOWANCE FOR K GIBBS | |
| 30/06/2017 | 300617.18 | WAGIN MECHANICAL REPAIRS | 533.60 |
| | | REPAIRS TO ARTHUR RIVER FIRE TRUCK | |
| 30/06/2017 | 300617.19 | WEST ARTHUR COMMUNITY RESOURCE CENTRE | 676.50 |
| | | DOCTORS HOURS FOR JUNE 2017 | |
| 30/06/2017 | 300617.20 | WHITE BUILDING CO PTY LTD1 | 7,781.55 |
| | | PROGRESS PAYMENT FOR WORKS COMPLETED AT BURROWES STREET UNITS | |
| 30/06/2017 | 300617.21 | WOOD & GRIEVE ENGINEERS | 594.00 |
| | | CONSTRUCTION PHASE SERVICES FOR HRC EXPANSION | |
| 30/06/2017 | 300617.22 | WW FARMS | 9,614.00 |
| | | 205 LOADS OF GRAVEL FOR DELLYANINE ROAD | |
| 11/07/2017 | 110717.1 | AIR LIQUIDE | 211.85 |
| | | FACILITY FEES | |
| 11/07/2017 | 110717.2 | BODDINGTON MEDICAL CENTRE | 1,235.00 |
| | | REIMBURSEMENT FOR FUEL FOR THE DOCTOR APRIL TO JUNE 2017 | |
| 11/07/2017 | 110717.3 | BRITTENY RHODES | 99.00 |
| | | WORK BOOTS | |
| 11/07/2017 | 110717.4 | CENTRAL REGIONAL TAFE | 422.50 |
| | | PLANNING TRAINEE UNITS | |
| 11/07/2017 | 110717.5 | COALCLIFF PLANT HIRE | 825.00 |
| | | PADFOOT HIRE | |
| 11/07/2017 | 110717.6 | CORUM HEALTH SERVICES | 700.59 |
| | | LOTS DISPENSE SOFTWARE MAINTENANCE | |
| 11/07/2017 | 110717.7 | DARDIN AGRI HOLDINGS | 1,386.00 |
| | | 21 LOADS OF GRAVEL FOR O'CONNOR & DARDADINE ROAD | |

Shire of West Arthur
Cheque Detail
June 23 through July 19, 2017

| | | | |
|------------|-----------|---|------------------|
| 11/07/2017 | 110717.8 | DARKAN AGRI SERVICES | 2,003.00 |
| | | PUMP, PAINT, SCREWS, KEY SAFE, GAS BOTTLES & 2 WAT RADIO | |
| 11/07/2017 | 110717.9 | DATALINE VISUAL LINK PTY LTD | 100.10 |
| | | ALARM MONITORING FOR THE HEALTH AND RESOURCE CENTRE | |
| 11/07/2017 | 110717.10 | FLEAYS STORE | 46.20 |
| | | GROCERIES | |
| 11/07/2017 | 110717.11 | GREAT SOUTHERN FUEL SUPPLIES | 15,638.70 |
| | | 14,000L DIESEL | |
| 11/07/2017 | 110717.12 | GREAT SOUTHERN WASTE DISPOSAL | 4,984.00 |
| | | REFUSE & RECYCLING COLLECTION | |
| 11/07/2017 | 110717.13 | LANDGATE | 45.60 |
| | | MINING TENEMENTS | |
| 11/07/2017 | 110717.14 | PARNELLS NURSERY | 12,065.24 |
| | | STRATEGIC GROUNDWORKS PROJECT SEEDLINGS | |
| 11/07/2017 | 110717.15 | RAMM SOFTWARE PTY LTD | 6,457.68 |
| | | RAMM (AKA ROMAN) ANNUAL SUPPORT & MAINTENANCE FEE | |
| 11/07/2017 | 110717.16 | STARTRACK EXPRESS | 95.31 |
| | | FREIGHT FROM STARTRACK | |
| 11/07/2017 | 110717.17 | WA FUEL SUPPLIES | 12,811.20 |
| | | 12,000L DIESEL | |
| 11/07/2017 | 110717.18 | WA TREASURY CORPORATION | 1,816.97 |
| | | GUARANTEE FEE ON LOAN 69, 70, 72 & 73 | |
| 11/07/2017 | 110717.19 | WAGIN GAS ELECTRICS | 214.50 |
| | | DISCONNECT POWER TO ARTHUR RIVER TOURISM INFO BAY | |
| 11/07/2017 | 110717.20 | WESTRAC | 1,524.66 |
| | | DOOR GALSS, MIRRORS & FENDER FOR G10 | |
| 11/07/2017 | 110717.21 | WHITE BUILDING CO PTY LTD1 | 19,239.31 |
| | | PROGRESS PAYMENT FOR WORKS COMPLETED AT THE HRC (CLAIM 3) | |
| 11/07/2017 | 110717.22 | YOUNG & YOUNG LAWYERS | 1,146.20 |
| | | PREPARATION & REGISTRATION OF THE DEED OF EASEMENT | |
| 13/07/2017 | EFT | SALARIES & WAGES | 49,758.60 |
| | | STAFF WAGES | |
| 30/06/2017 | BPAY | SHIRE OF WEST ARTHUR | 217.30 |
| | | LICENCE AND THIRD PARTY INSURANCE FOR C27 | |
| 28/06/2017 | DEBIT | NATIONAL AUSTRALIA BANK | 59.74 |
| | | NAB CONNECT FEE ACCESS AND USAGE | |
| 30/06/2017 | DEBIT | NATIONAL AUSTRALIA BANK | 131.23 |
| | | START OF MONTH BANK FEES | |
| 30/06/2017 | DEBIT | NATIONAL AUSTRALIA BANK | 57.20 |
| | | END OF MONTH BANK FEES | |
| 30/06/2017 | DEBIT | NATIONAL AUSTRALIA BANK | 20.60 |
| | | END OF MONTH BANK FEES | |
| 06/07/2017 | DEBIT | CLICK SUPER | 1,362.93 |
| | | ASGARD SUPER | |
| 06/07/2017 | DEBIT | CLICK SUPER | 5,298.63 |
| | | AUSTRALIAN SUPER | |
| 06/07/2017 | DEBIT | CLICK SUPER | 78.71 |
| | | BT BUSINESS SUPER | |
| 06/07/2017 | DEBIT | CLICK SUPER | 386.26 |
| | | CBUS | |
| 06/07/2017 | DEBIT | CLICK SUPER | 1,907.89 |
| | | HOSTPLUS SUPERANNUATION | |
| 06/07/2017 | DEBIT | CLICK SUPER | 733.78 |

Shire of West Arthur
Cheque Detail
June 23 through July 19, 2017

| | | | |
|------------|-------|---|-----------|
| | | MACQUARIE SUPERANNUATION | |
| 06/07/2017 | DEBIT | CLICK SUPER | 1,463.60 |
| | | MASTER KEY BUSINESS | |
| 06/07/2017 | DEBIT | CLICK SUPER | 1,485.69 |
| | | PRIME SUPER | |
| 06/07/2017 | DEBIT | CLICK SUPER | 2,440.77 |
| | | REST SUPERANNUATION | |
| 06/07/2017 | DEBIT | CLICK SUPER | 282.18 |
| | | SPECTRUM SUPER | |
| 06/07/2017 | DEBIT | CLICK SUPER | 1,467.06 |
| | | TWUSUPER | |
| 06/07/2017 | DEBIT | CLICK SUPER | 37,064.40 |
| | | WA SUPER | |
| 30/06/2017 | 2089 | WEST ARTHUR COMMUNITY RESOURCE CENTRE | 140.45 |
| | | A PLASTIC OCEAN COMMUNITY SCREENING LICENCE & DVD | |
| 23/06/2017 | 3400 | CALLUM BAXTER | 80.00 |
| | | 2016/17 RATES REFUND - ASS 2589 | |
| 27/06/2017 | 3401 | BCITF | 211.75 |
| | | BCITF LEVY- WEST ARTHUR SHIRE 16/17 | |
| 27/06/2017 | 3402 | PHILIP HARRINGTON | 131.45 |
| | | REIMBURSEMENT FOR BANDSAW BLADES | |
| 27/06/2017 | 3403 | SYNERGY | 5,025.55 |
| | | VARIOUS ELECTRICITY ACCOUNTS | |
| 27/06/2017 | 3404 | TELSTRA | 706.72 |
| | | VARIOUS TELEPHONE CALLS & CHARGES | |
| 27/06/2017 | 3405 | W.A WUNNENBERG & CO | 6,732.00 |
| | | 204 LOADS OF GRAVEL FOR THE BOWELLING DURANILLIN | |
| 29/06/2017 | 3406 | RODNEY FORD | 184.10 |
| | | 2016/17 RATES REFUND - ASS 2609 | |
| 30/06/2017 | 3407 | J.A.K CIVIL PTY LTD | 2,570.00 |
| | | CHALET REIMBURSEMENT MINUS CANCELLATION BOOKING | |
| 30/06/2017 | 3408 | BLIGHT, TROY | 393.17 |
| | | CROSSOVER REIMBURSEMENT - OVERCHARGE ON INVOICE 2875 | |
| 01/07/2017 | 3409 | AUSTRALIA POST | 30,519.65 |
| | | LICENCE AND THIRD PARTY INSURANCE | |
| 30/06/2017 | 3410 | AARON FLOWERDEW1 | 119.00 |
| | | WORK BOOTS | |
| 30/06/2017 | 3411 | ARTHUR RIVER COUNTRY CLUB | 350.00 |
| | | CONTRIBUTION TOWARDS ELECTRICITY COSTS AT THE ARTHUR RIVER COUNTRY CLUB & FIRE SHED | |
| 30/06/2017 | 3412 | DEPT OF LOCAL GOVERNMENT & COMMUNITIES | 200.00 |
| | | ANNUAL SERVICE FEE 2017/18 | |
| 30/06/2017 | 3413 | MCLEODS BARRISTERS AND SOLICITORS | 927.66 |
| | | PREPARATION OF SELF SUPPPORTING LOAN AGREEMENT FOR 1 BURROWES STREET | |
| 30/06/2017 | 3414 | SYNERGY | 352.85 |
| | | VARIOUS ELECTRICITY ACCOUNTS | |
| 30/06/2017 | 3415 | WATER CORPORATION | 5,440.69 |
| | | VARIOUS WATER USAGE ACCOUNTS | |
| 11/07/2017 | 3416 | SYNERGY | 1,190.65 |
| | | VARIOUS ELECTRICITY ACCOUNTS | |
| 11/07/2017 | 3417 | WEST ARTHUR COTTAGE HOMES1 | 26,977.00 |
| | | WEST ARTHUR COTTAGE HOMES PAYMENT | |
| 30/06/2017 | 19967 | SHIRE OF WEST ARTHUR | 374.95 |
| | | PETTY CASH - OFFICE & KC | |

Shire of West Arthur
Cheque Detail
June 23 through July 19, 2017

| FUND | VOUCHERS | AMOUNT |
|-------------|--------------------------------|-------------------|
| MUNICIPAL | | |
| | 270617.1 - 270617.22 | 78,002.86 |
| | 300617.1 - 300617.22 | 194,924.12 |
| | 110717.1 - 110717.22 | 83,068.61 |
| | 2088 - 2089 | 140.45 |
| | 3400 - 3417 | 82,112.24 |
| | 19967 | 374.95 |
| | | |
| | DIRECT DEBIT | 54,240.67 |
| | BPAY | 217.30 |
| | EFT SALARIES AND WAGES | 104,751.96 |
| | | |
| | LICENSING TOTAL TRANSFERS JUNE | 12,603.30 |
| | | |
| | TOTAL | 610,436.46 |

ITEM 8.1.3 – ADOPTION OF 2017/18 BUDGET

LOCATION/ADDRESS: N/A
 NAME OF APPLICANT: N/A
 FILE REFERENCE: 1.3.1
 DISCLOSURE OF INTEREST: N/A
 DATE OF REPORT: 21 July 2017
 AUTHOR: Nicole Wasmann

SUMMARY:

The purpose of this item is for Council to adopt the 2017/18 Budget based on the draft budget reviewed at the Ordinary Meeting of Council held on 27 June 2017.

BACKGROUND:

Council to adopt the budget for the 2017/18 financial year. A copy of the draft budget will be provided as a separate document to the agenda.

CONSULTATION:

The budget is based on the 2017/18 year identified in the Shire of West Arthur Corporate Plan which included community and councillor consultation.

Councillors reviewed the draft budget at the meeting held on 27 June 2017.

COMMENT:

An additional fee and charge has been included to be charged for rates payments paid by credit card. The amount to be charged is 0.75% of rates paid by credit card. The additional fee has been included on the fees and charges schedule.

STATUTORY ENVIRONMENT:

In accordance with the Local Government Act 1995, Section 6.2 (1) Council is to adopt a budget not later than 31 August in each financial year.

POLICY IMPLICATIONS:

There are no policy implications.

FINANCIAL IMPLICATIONS:

Once adopted, the budget will guide the Shire's income and expenditure for the 2017/18 financial year.

STRATEGIC IMPLICATIONS:

The Shire's Corporate Plan was used to develop the Shire's 2017/18 Budget.

VOTING REQUIREMENTS:

Absolute Majority

COUNCIL DECISION (OFFICER RECOMMENDATION) – ITEM 8.1.3

Moved: Cr Rodney Hulse

Seconded: Cr Kevin King

1. That all income and expenditure as presented in the draft 2017/18 Budget be approved.
2. That the Fees and Charges as listed in the draft budget for the 2017/18 year be adopted.
3. That the transfers/movements to and from Reserve Accounts as detailed in Note 9 of the Statutory Statements in the draft budget be adopted.

- 4. That the following rate levels be adopted for the 2017/18 year:
 - 4.1 For all rateable properties where Gross Rental Valuations are applied, a rate of 0.0857 in the dollar to apply.
 - 4.2 For all rateable properties where Unimproved Valuations are applied, a rate of 0.006236 in the dollar to apply.
 - 4.3 The minimum rate of \$458 to apply to land in the Darkan townsite and unimproved land and \$317 for land in other townsites.
- 5. That where payments are received after the prescribed time and penalty charges apply, then a penalty interest rate for all outstanding Rates and Service Charges is set at eleven (11%) percent per annum, to be calculated on a daily basis.
- 6. That for those ratepayers paying by instalments, the penalty interest to apply is set at five and a half (5.5%) percent per annum, to be calculated on a daily basis.
- 7. That the following Rates Instalments payment options be adopted:

Option 1

To pay the total amount of rates and charges included on the rate notice in full by the 35th day after the rate notice issue. A discount of 5% shall apply.

Option 2

Payments to be made by two (2) instalments as will be detailed on the rates notices with the following anticipated dates:

| | |
|-------------------|-------------------|
| First Instalment | 15 September 2017 |
| Second Instalment | 17 November 2017 |

Option 3

Payments to be made by four (4) instalments as will be detailed on the rate notice with the following anticipated dates:

| | |
|-------------------|-------------------|
| First Instalment | 15 September 2017 |
| Second Instalment | 17 November 2017 |
| Third Instalment | 19 January 2018 |
| Fourth Instalment | 23 March 2018 |

- 8. That where payments are made by instalments, an administration charge of \$5 for each instalment after the first instalment shall apply.
- 9. That the following fees and allowances be paid to members:
 - 9.1 Presidential Allowance \$2,980
 - 9.2 Deputy Presidential Allowance \$745
 - 9.3 Attendance Fees -Council Meeting \$90
 - Committee Meeting \$45
 - 9.4 Communication Allowance \$500 per annum

CARRIED 5/0

ATTACHMENTS

Budget

ADJOURNMENT

Moved: Cr Michael Meredith Seconded Cr Kevin King
That the meeting be adjourned for a meal from 7.47pm.

CARRIED 5/0

8.24pm – The meeting reconvened with all those being present before the adjournment returning to the meeting.

SHIRE OF WEST ARTHUR
BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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**SHIRE OF WEST ARTHUR
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018**

| | NOTE | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|---|------|-------------------------|-------------------------|-------------------------|
| Revenue | | | | |
| Rates | 8 | 1,610,369 | 1,566,941 | 1,563,465 |
| Operating grants, subsidies and contributions | 15 | 836,327 | 2,972,896 | 2,286,667 |
| Fees and charges | 14 | 316,950 | 349,529 | 340,105 |
| Interest earnings | 2(a) | 103,034 | 103,272 | 113,512 |
| Other revenue | 2(a) | 16,560 | 603,668 | 114,572 |
| | | <u>2,883,240</u> | <u>5,596,306</u> | <u>4,418,321</u> |
| Expenses | | | | |
| Employee costs | | (1,615,693) | (1,586,795) | (1,745,528) |
| Materials and contracts | | (1,171,421) | (1,666,944) | (2,137,238) |
| Utility charges | | (71,850) | (70,943) | (68,021) |
| Depreciation on non-current assets | 2(a) | (1,806,586) | (1,788,412) | (1,856,368) |
| Interest expenses | 2(a) | (44,438) | (32,487) | (32,487) |
| Insurance expenses | | (111,461) | (89,110) | (109,103) |
| Other expenditure | | (16,425) | (25,520) | (35,276) |
| | | <u>(4,837,874)</u> | <u>(5,260,211)</u> | <u>(5,984,021)</u> |
| | | (1,954,634) | 336,095 | (1,565,700) |
| Non-operating grants, subsidies and contributions | 15 | 1,073,555 | 1,347,378 | 1,564,418 |
| Profit on asset disposals | 6 | 27,393 | 7,273 | 17,787 |
| Loss on asset disposals | 6 | (5,909) | (3,757) | 0 |
| Loss on revaluation of non current assets | | 0 | 0 | 0 |
| Net result | | <u>(859,595)</u> | <u>1,686,989</u> | <u>16,505</u> |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | <u>0</u> | <u>0</u> | <u>0</u> |
| Total comprehensive income | | <u>(859,595)</u> | <u>1,686,989</u> | <u>16,505</u> |

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

SHIRE OF WEST ARTHUR
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018

| | NOTE | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|---|------|-------------------------|-------------------------|-------------------------|
| Revenue (refer notes 1,2,8,10 to 15) | | | | |
| Governance | | 300 | 400 | 200 |
| General purpose funding | | 2,197,018 | 3,403,653 | 2,918,178 |
| Law, order, public safety | | 32,034 | 130,045 | 130,300 |
| Health | | 6,600 | 6,707 | 6,400 |
| Education and welfare | | 107,666 | 144,889 | 143,400 |
| Housing | | 125,589 | 1,258,131 | 760,866 |
| Community amenities | | 110,936 | 101,374 | 48,000 |
| Recreation and culture | | 66,050 | 215,642 | 185,437 |
| Transport | | 135,987 | 155,845 | 115,500 |
| Economic services | | 27,700 | 33,106 | 37,280 |
| Other property and services | | 73,360 | 146,514 | 72,760 |
| | | <u>2,883,240</u> | <u>5,596,306</u> | <u>4,418,321</u> |
| Expenses excluding finance costs (refer notes 1, 2 & 16) | | | | |
| Governance | | (316,179) | (273,981) | (332,544) |
| General purpose funding | | (62,728) | (80,713) | (81,494) |
| Law, order, public safety | | (119,356) | (225,563) | (242,996) |
| Health | | (133,542) | (85,452) | (136,121) |
| Education and welfare | | (235,541) | (223,030) | (267,403) |
| Housing | | (126,582) | (1,143,986) | (1,215,985) |
| Community amenities | | (337,876) | (292,755) | (272,894) |
| Recreation and culture | | (822,059) | (659,334) | (856,232) |
| Transport | | (2,419,337) | (1,951,542) | (2,365,899) |
| Economic services | | (135,787) | (117,236) | (140,518) |
| Other property and services | | (84,449) | (174,132) | (39,448) |
| | | <u>(4,793,436)</u> | <u>(5,227,724)</u> | <u>(5,951,534)</u> |
| Finance costs (refer notes 2 & 7) | | | | |
| Housing | | (37,614) | (24,598) | (24,598) |
| Economic services | | (2,728) | (3,016) | (3,016) |
| Other property and services | | (4,096) | (4,873) | (4,873) |
| | | <u>(44,438)</u> | <u>(32,487)</u> | <u>(32,487)</u> |
| | | (1,954,634) | 336,095 | (1,565,700) |
| Non-operating grants, subsidies and contributions: | 15 | 1,073,555 | 1,347,378 | 1,564,418 |
| Profit on disposal of assets | 6 | 27,393 | 7,273 | 17,787 |
| (Loss) on disposal of assets | 6 | (5,909) | (3,757) | 0 |
| Loss on revaluation of non current assets | | 0 | 0 | 0 |
| | | <u>1,095,039</u> | <u>1,350,894</u> | <u>1,582,205</u> |
| Net result | | (859,595) | 1,686,989 | 16,505 |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | 0 | 0 | 0 |
| Total comprehensive income | | <u>(859,595)</u> | <u>1,686,989</u> | <u>16,505</u> |

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

**SHIRE OF WEST ARTHUR
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

| | NOTE | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 1,620,369 | 1,554,746 | 1,583,465 |
| Operating grants, subsidies and contributions | | 556,323 | 2,876,453 | 2,447,162 |
| Fees and charges | | 316,950 | 349,529 | 340,105 |
| Interest earnings | | 103,034 | 103,272 | 113,512 |
| Goods and services tax | | 642,864 | (47,964) | 275,000 |
| Other revenue | | 16,560 | 603,668 | 114,572 |
| | | <u>3,256,100</u> | <u>5,439,704</u> | <u>4,873,816</u> |
| Payments | | | | |
| Employee costs | | (1,615,693) | (1,543,296) | (1,745,528) |
| Materials and contracts | | (1,158,468) | (1,489,614) | (2,234,917) |
| Utility charges | | (71,850) | (70,943) | (68,021) |
| Interest expenses | | (44,438) | (32,487) | (32,487) |
| Insurance expenses | | (111,461) | (89,110) | (109,103) |
| Goods and services tax | | (300,000) | 405,646 | (275,000) |
| Other expenditure | | (16,425) | (25,520) | (35,276) |
| | | <u>(3,318,335)</u> | <u>(2,845,324)</u> | <u>(4,500,332)</u> |
| Net cash provided by (used in) operating activities | 3(b) | <u>(62,235)</u> | <u>2,594,380</u> | <u>373,484</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 5 | (1,959,916) | (1,107,385) | (2,185,690) |
| Payments for construction of infrastructure | 5 | (1,709,651) | (1,657,183) | (2,112,751) |
| Non-operating grants, subsidies and contributions used for the development of assets | | 1,073,555 | 1,347,378 | 1,813,981 |
| Proceeds from sale of plant & equipment | 6 | 396,000 | 36,223 | 43,000 |
| Net cash provided by (used in) investing activities | | <u>(2,200,012)</u> | <u>(1,380,967)</u> | <u>(2,441,460)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 7 | (81,648) | (53,691) | (53,691) |
| Advances to community groups | | 0 | (470,000) | 0 |
| Proceeds from self supporting loans - repayments | | 24,608 | | 0 |
| Proceeds from new self supporting loans | 7 | 0 | 470,000 | 560,000 |
| Net cash provided by (used in) financing activities | | <u>(57,040)</u> | <u>(53,691)</u> | <u>506,309</u> |
| Net increase (decrease) in cash held | | (2,319,287) | 1,159,722 | (1,561,667) |
| Cash at beginning of year | | <u>3,968,316</u> | <u>2,808,594</u> | <u>2,808,594</u> |
| Cash and cash equivalents at the end of the year | 3(a) | <u><u>1,649,029</u></u> | <u><u>3,968,316</u></u> | <u><u>1,246,927</u></u> |

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

**SHIRE OF WEST ARTHUR
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

| | NOTE | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| Net current assets at start of financial year - surplus/(deficit) 4 | | <u>1,785,813</u> | <u>1,206,056</u> | <u>1,206,058</u> |
| | | 1,785,813 | 1,206,056 | 1,206,058 |
| Revenue from operating activities (excluding rates) | | | | |
| Governance | | 300 | 400 | 200 |
| General purpose funding | | 586,649 | 1,836,712 | 1,354,713 |
| Law, order, public safety | | 32,034 | 130,045 | 130,300 |
| Health | | 6,600 | 6,707 | 6,400 |
| Education and welfare | | 107,666 | 144,889 | 143,400 |
| Housing | | 125,589 | 1,258,131 | 760,866 |
| Community amenities | | 113,000 | 101,374 | 55,800 |
| Recreation and culture | | 66,050 | 215,642 | 185,437 |
| Transport | | 161,316 | 163,118 | 125,487 |
| Economic services | | 27,700 | 33,106 | 37,280 |
| Other property and services | | <u>73,360</u> | <u>146,514</u> | <u>72,760</u> |
| | | 1,300,264 | 4,036,638 | 2,872,643 |
| Expenditure from operating activities | | | | |
| Governance | | (316,179) | (273,981) | (332,544) |
| General purpose funding | | (62,728) | (80,713) | (81,494) |
| Law, order, public safety | | (119,356) | (225,563) | (242,996) |
| Health | | (133,542) | (85,452) | (136,121) |
| Education and welfare | | (235,541) | (223,030) | (267,403) |
| Housing | | (167,005) | (1,168,584) | (1,240,583) |
| Community amenities | | (337,876) | (296,269) | (272,894) |
| Recreation and culture | | (822,059) | (659,334) | (856,232) |
| Transport | | (2,422,437) | (1,951,785) | (2,365,899) |
| Economic services | | (138,515) | (120,252) | (143,534) |
| Other property and services | | <u>(88,545)</u> | <u>(179,005)</u> | <u>(44,321)</u> |
| | | (4,843,783) | (5,263,968) | (5,984,021) |
| Operating activities excluded from budget | | | | |
| (Profit) on asset disposals | 6 | (27,393) | (7,273) | (17,787) |
| Loss on disposal of assets | 6 | 5,909 | 3,757 | 0 |
| Depreciation on assets | 2(a) | 1,806,586 | 1,788,412 | 1,856,368 |
| Movement in employee benefit provisions (non-current) | | <u>0</u> | <u>46,881</u> | <u>0</u> |
| Amount attributable to operating activities | | 27,396 | 1,810,503 | (66,739) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 15 | 1,073,555 | 1,347,378 | 1,564,418 |
| Purchase land held for resale | 5 | 0 | 0 | 0 |
| Purchase property, plant and equipment | 5 | (1,959,916) | (1,107,385) | (2,185,690) |
| Purchase and construction of infrastructure | 5 | (1,709,651) | (1,657,183) | (2,112,751) |
| Proceeds from disposal of assets | 6 | <u>396,000</u> | <u>36,223</u> | <u>43,000</u> |
| Amount attributable to investing activities | | (2,200,012) | (1,380,967) | (2,691,023) |
| FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 7 | (81,648) | (53,691) | (53,691) |
| Proceeds from new self supporting loans | 7 | 0 | 470,000 | 560,000 |
| Proceeds from self supporting loans - repayments | | 24,608 | 0 | 0 |
| Advance to Community Group - Self supporting loan | | 0 | (470,000) | 0 |
| Transfers to cash backed reserves (restricted assets) | 9 | (994,091) | (689,110) | (584,012) |
| Transfers from cash backed reserves (restricted assets) | 9 | <u>1,613,378</u> | <u>532,137</u> | <u>1,272,000</u> |
| Amount attributable to financing activities | | 562,247 | (210,664) | 1,194,297 |
| Budgeted deficiency before general rates | | <u>(1,610,369)</u> | <u>218,872</u> | <u>(1,563,465)</u> |
| Estimated amount to be raised from general rates | 8 | <u>1,610,369</u> | <u>1,566,941</u> | <u>1,563,465</u> |
| Net current assets at end of financial year - surplus/(deficit) | | <u>0</u> | <u>1,785,813</u> | <u>0</u> |

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

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) 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.

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.

The local government reporting entity

All funds through which the Shire of West Arthur 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 17 to the budget.

(b) 2016/17 actual balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding off figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Comparative figures

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

(e) 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.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire of West Arthur 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.

(h) 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.

(i) Superannuation

The Shire of West Arthur contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire of West Arthur contributes are defined contribution plans.

(j) 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 4 - Net Current Assets.

(k) 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.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Inventories

General

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

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

Land held for resale

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

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

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

(m) Fixed assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire of West Arthur commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of West Arthur revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire of West Arthur includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land under roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in *Australian Accounting Standard AASB 1051 Land Under Roads* and the fact *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulation 16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulation 4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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 period of the lease or the estimated useful life of the improvements.

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

| | |
|--|-----------------|
| Buildings | 30 to 50 years |
| Furniture and Equipment | 4 to 10 years |
| Plant and Equipment | 5 to 15 years |
| Sealed roads and streets | |
| formation | not depreciated |
| pavement | 70 years |
| seal | |
| - bituminous seals | 15-25 years |
| - asphalt surfaces | 25 years |
| Gravel roads | |
| formation | not depreciated |
| pavement | 50 years |
| Formed roads | |
| formation | not depreciated |
| pavement | 50 years |
| Footpaths - slab | 20 years |
| Sewerage piping | 100 years |
| Water supply piping & drainage systems | 75 years |

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.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

When performing a revaluation, the Shire of West Arthur uses a mix of both independent and management valuations using the following as a guide:

Fair value is the price that the Shire of West Arthur would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair value hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire of West Arthur selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire of West Arthur are consistent with one or more of the following valuation approaches:

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities (continued)

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire of West Arthur gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(o) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire of West Arthur becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of West Arthur commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire of West Arthur management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire of West Arthur no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(p) Impairment of assets

In accordance with Australian Accounting Standards the Shire of West Arthur assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of assets (continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(q) 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 West Arthur 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.

(r) Employee benefits

Short-term employee benefits

Provision is made for the Shire of West Arthur'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 West Arthur'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 West Arthur's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire of West Arthur's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of West Arthur does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) Provisions

Provisions are recognised when the Shire of West Arthur 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.

(u) 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 West Arthur, 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.

(v) Investment in associates

An associate is an entity over which the Shire of West Arthur has significant influence.

Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of West Arthur's share of net assets of the associate. In addition, the Shire of West Arthur's share of the profit or loss of the associate is included in the Shire of West Arthur's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of West Arthur's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) Investment in associates (continued)

Profits and losses resulting from transactions between the Shire of West Arthur and the associate are eliminated to the extent of the Shire of West Arthur's interest in the associate.

When the Shire of West Arthur's share of losses in an associate equals or exceeds its interest in the associate, the Shire of West Arthur discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of West Arthur will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(w) Interests in joint arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of West Arthur's interests, in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 20.

(x) 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 West Arthur's operational cycle. In the case of liabilities where the Shire of West Arthur 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 West Arthur's intentions to

SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

| 2. REVENUES AND EXPENSES | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|--|----------------------------------|----------------------------------|----------------------------------|
| Net result | | | |
| The net result includes: | | | |
| Charging as an expense: | | | |
| Auditors remuneration | | | |
| Audit services | 17,000 | 22,150 | 17,000 |
| Other services | 0 | 3,450 | 0 |
| Depreciation by program | | | |
| Law, order, public safety | 50,209 | 50,209 | 66,979 |
| Health | 11,874 | 11,874 | 11,353 |
| Housing | 24,347 | 24,347 | 23,987 |
| Community amenities | 14,311 | 14,937 | 16,820 |
| Recreation and culture | 232,609 | 232,609 | 232,390 |
| Transport | 1,161,271 | 1,161,271 | 1,158,764 |
| Economic services | 18,106 | 18,106 | 20,708 |
| Other property and services | 293,859 | 275,059 | 325,367 |
| | <u>1,806,586</u> | <u>1,788,412</u> | <u>1,856,368</u> |
| Depreciation by asset class | | | |
| Land and buildings | 229,569 | 229,569 | 231,078 |
| Furniture and equipment | 4,023 | 4,023 | 4,399 |
| Plant and equipment | 301,926 | 283,752 | 354,477 |
| Roads | 803,145 | 803,145 | 800,741 |
| Other | 122,742 | 122,742 | 120,492 |
| Bridges | 345,181 | 345,181 | 345,181 |
| | <u>1,806,586</u> | <u>1,788,412</u> | <u>1,856,368</u> |
| Interest expenses (finance costs) | | | |
| - Borrowings (refer note 7(a)) | 44,438 | 32,487 | 32,487 |
| | <u>44,438</u> | <u>32,487</u> | <u>32,487</u> |
| Crediting as revenues: | | | |
| Interest earnings | | | |
| Investments | | | |
| - Reserve funds | 48,734 | 49,406 | 53,712 |
| - Other funds | 28,000 | 26,178 | 38,000 |
| - Self Supporting Loans | 15,300 | 0 | 0 |
| Other interest revenue (refer note 12) | 11,000 | 27,688 | 21,800 |
| | <u>103,034</u> | <u>103,272</u> | <u>113,512</u> |
| Other revenue | | | |
| Reimbursements and recoveries | 16,560 | 603,668 | 114,572 |
| Other | 16,560 | 603,668 | 114,572 |
| | <u>16,560</u> | <u>603,668</u> | <u>114,572</u> |

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective

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, and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following services orientated activities/programs:

GOVERNANCE

Costs associated with meetings, elections, preparing annual reports and other statutory reporting requirements, public relations ad policy development and review.

Goal: To set and achieve Council's goals and objectives for the ratepayers by providing high level direction, co-ordination and management policy.

GENERAL PURPOSE FUNDING

Costs associated with raising and collecting rates, rate enquiries, preparing general purpose grant returns and investing Council's surplus funds.

Income from general rate revenue, penalty for late payments, ex-gratia rates, general purpose grants and untied road grants.

Goal: To raise sufficient funds through rates, investment and grants to fund Council's current and future expenditure

LAW, ORDER, PUBLIC SAFETY

Fire control and prevention, and animal control.

Goal: To protect the community from the risk of fire and other emergencies and to uphold the regulatory requirements for the control of animals.

HEALTH

Food control, services of Council's Environmental Health Officer and provision and maintenance of medical buildings and subsidies to services

Goal: To protect and promote the health and well-being of the community through awareness programs, by environmental health and public safety programs.

EDUCATION AND WELFARE

Education prizes, school bus turnarounds and other works associated with education.

Assistance to playgroups, aged residences and other voluntary services including Westcare.

Goal: To promote education and welfare through awareness programs for all and the provision of services for elderly citizens and people with disabilities

HOUSING

Maintenance and provision of GEHA and community housing.

Goal: To provide a suitable standard of housing for new residents which attract quality employees to the Shire of West Arthur for employment in the district.

COMMUNITY AMENITIES

Rubbish collection services, operation of refuse site, administration of the town planning scheme, storm water drainage, protection of the environment, cemetery maintenance,

Maintenance for unpotable water supply to Duranillin townsite and regional development.

Goal: To provide services with the overall intention that they are safe, efficient and to the benefit of the community, so as residents are not disadvantaged by living in this district.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

RECREATION AND CULTURE

Maintenance of halls, provision of library services, maintenance of historical buildings and maintenance of reserves and recreation facilities.

Goal: To provide quality facilities and stimulate social and cultural values and energies of the Shire's residents.

TRANSPORT

Maintenance of roads, drainage works, footpaths, street lighting, median strips, traffic management, parking facilities and roadworks program.

Goal: To provide a smooth, safe, efficient and clearly defined road network that is environmentally acceptable and which enhances travels throughout the Shire.

ECONOMIC SERVICES

Tourism and area promotion, pest control services and implementation of building controls.

Goal: To promote the Shire of West Arthur to potential visitors, to promote economic sustainability and service the Shire in area of pest control and building service.

OTHER PROPERTY & SERVICES

Public works overheads, plant/vehicle operations, stock and materials, depot operations and private works.

Goal: To source extra income for the Shire and gain insight into the efficiency of Council's plant and staff overheads.

SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

3. NOTES TO THE STATEMENT OF CASH FLOWS

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:

| | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|---------------------|----------------------------------|----------------------------------|----------------------------------|
| Cash - unrestricted | 259,220 | 1,959,220 | 82,792 |
| Cash - restricted | 1,389,809 | 2,009,096 | 1,164,135 |
| | <u>1,649,029</u> | <u>3,968,316</u> | <u>1,246,927</u> |

The following restrictions have been imposed by regulation or other externally imposed requirements:

| | | | |
|---|------------------|------------------|------------------|
| Long Service Leave Reserve | 133,168 | 129,924 | 130,121 |
| Plant Reserve | 43,528 | 85,403 | 385,604 |
| Building Reserve | 630,735 | 419,344 | 99,662 |
| Town Development Reserve | 6,338 | 59,844 | 1,298 |
| Recreation Reserve | 36,973 | 52,658 | 35,734 |
| Heritage Reserve | 4,729 | 4,321 | 4,130 |
| Community Housing Reserve | 110,937 | 108,237 | 108,436 |
| Waste Management Reserve | 78,649 | 76,734 | 76,897 |
| Darkan Swimming Pool Reserve | 32,091 | 31,309 | 31,372 |
| Information Technology Reserve | 41,697 | 55,316 | 55,460 |
| Darkan Sport and Community Centre Reserve | 193,184 | 159,208 | 159,536 |
| Health and Resource Centre Reserve | 45 | 753,897 | 5,501 |
| Arthur River Country Club Renewal Reserve | 18,284 | 14,901 | 15,384 |
| Museum | 56,376 | 55,000 | 55,000 |
| Moodiarrup Sports Club Reserve | 3,075 | 3,000 | 0 |
| | <u>1,389,809</u> | <u>2,009,096</u> | <u>1,164,135</u> |

Reconciliation of net cash provided by operating activities to net result

| | | | |
|--|-----------------|------------------|----------------|
| Net result | (859,595) | 1,686,989 | 16,505 |
| Depreciation | 1,806,586 | 1,788,412 | 1,856,368 |
| (Profit)/loss on sale of asset | (21,484) | (3,516) | (17,787) |
| Loss on revaluation of non current assets | 0 | 0 | 0 |
| (Increase)/decrease in receivables | 72,860 | 249,044 | 430,058 |
| (Increase)/decrease in inventories | 0 | 15,850 | 10,000 |
| Increase/(decrease) in payables | 12,953 | 161,480 | (107,679) |
| Increase/(decrease) in employee provisions | 0 | 43,499 | 0 |
| Grants/contributions for the development of assets | (1,073,555) | (1,347,378) | (1,813,981) |
| Net cash from operating activities | <u>(62,235)</u> | <u>2,594,380</u> | <u>373,484</u> |

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

| | 2017/18 Budget \$ | 2016/17 Actual \$ | 2016/17 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| Undrawn borrowing facilities credit standby arrangements | | | |
| Bank overdraft limit | 150,000 | 150,000 | 150,000 |
| Bank overdraft at balance date | 0 | 0 | 0 |
| Credit card limit | 0 | 0 | 0 |
| Credit card balance at balance date | 0 | 0 | 0 |
| Total amount of credit unused | <u>150,000</u> | <u>150,000</u> | <u>150,000</u> |
| Loan facilities | | | |
| Loan facilities in use at balance date | <u>892,579</u> | <u>974,227</u> | <u>1,064,227</u> |
| Unused loan facilities at balance date | <u>0</u> | <u>0</u> | <u>0</u> |

| | Note | 2017/18 Budget \$ | 2016/17 Actual \$ |
|------------------------------|------|-------------------------|-------------------------|
| 4. NET CURRENT ASSETS | | | |

Composition of estimated net current assets

Current assets

| | | | |
|----------------------------|------|------------------|------------------|
| Cash - unrestricted | 3(a) | 259,220 | 1,959,220 |
| Cash - restricted reserves | 3(a) | 1,389,809 | 2,009,096 |
| Receivables | | 236,187 | 333,655 |
| Inventories | | 13,293 | 13,293 |
| | | <u>1,898,509</u> | <u>4,315,264</u> |

Less: current liabilities

| | | | |
|--------------------------|--|------------------|------------------|
| Trade and other payables | | (508,700) | (495,747) |
| | | <u>(508,700)</u> | <u>(495,747)</u> |

Unadjusted net current assets

1,389,809 3,819,517

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 below.

Adjustments

| | | | |
|--|------|-------------|------------------|
| Less: Cash - restricted reserves | 3(a) | (1,389,809) | (2,009,096) |
| Less: Current loans - clubs / institutions | | 0 | (24,608) |
| Adjusted net current assets - surplus/(deficit) | | <u>0</u> | <u>1,785,813</u> |

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

5. ACQUISITION OF ASSETS

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

| Asset class | Reporting program | | | | | | | | | | | 2017/18 Budget total \$ | 2016/17 Actual total \$ |
|--------------------------------------|-------------------|-------------------------------------|---------------------------------------|----------------|--------------------------------|---------------|------------------------------|---------------------------------|------------------|----------------------------|--|----------------------------------|-------------------------------|
| | Governance \$ | General purpose funding \$ | Law, order, public safety \$ | Health \$ | Education and welfare \$ | Housing \$ | Community amenities \$ | Recreation and culture \$ | Transport \$ | Economic services \$ | Other property and services \$ | | |
| <i>Property, Plant and Equipment</i> | | | | | | | | | | | | | |
| Land and buildings | 0 | 0 | 0 | 100,000 | 0 | 0 | 0 | 1,162,916 | 17,000 | 0 | 95,000 | 1,374,916 | 559,249 |
| Furniture and equipment | 15,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 | 0 |
| Plant and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 570,000 | 0 | 0 | 570,000 | 548,136 |
| | 15,000 | 0 | 0 | 100,000 | 0 | 0 | 0 | 1,162,916 | 587,000 | 0 | 95,000 | 1,959,916 | 1,107,385 |
| <i>Infrastructure</i> | | | | | | | | | | | | | |
| Roads | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,286,258 | 0 | 0 | 1,286,258 | 1,586,866 |
| Other | 0 | 0 | 0 | 129,268 | 0 | 0 | 9,396 | 139,350 | 60,117 | 85,262 | 0 | 423,393 | 70,317 |
| | 0 | 0 | 0 | 129,268 | 0 | 0 | 9,396 | 139,350 | 1,346,375 | 85,262 | 0 | 1,709,651 | 1,657,183 |
| Total acquisitions | 15,000 | 0 | 0 | 229,268 | 0 | 0 | 9,396 | 1,302,266 | 1,933,375 | 85,262 | 95,000 | 3,669,567 | 2,764,568 |

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

Capital acquisitions and disposals

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

6. DISPOSALS OF ASSETS

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

| <u>By Program</u> | Net book | Sale | 2017/18 Budget | | 2016/17 Actual | | 2016/17 Budget | |
|--------------------------|-----------------|-----------------|-----------------------|----------------|-----------------------|----------------|-----------------------|-------------|
| | value | proceeds | Profit | Loss | Profit | Loss | Profit | Loss |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Housing | 232,809 | 230,000 | 0 | (2,809) | 0 | 0 | 0 | 0 |
| Community amenities | 14,936 | 17,000 | 2,064 | 0 | 0 | (3,514) | 7,800 | 0 |
| Transport | 126,771 | 149,000 | 25,329 | (3,100) | 7,273 | (243) | 9,987 | 0 |
| | 374,516 | 396,000 | 27,393 | (5,909) | 7,273 | (3,757) | 17,787 | 0 |

| <u>By Class</u> | Net book | Sale | 2017/18 Budget | | 2016/17 Actual | | 2016/17 Budget | |
|------------------------|-----------------|-----------------|-----------------------|----------------|-----------------------|----------------|-----------------------|-------------|
| | value | proceeds | Profit | Loss | Profit | Loss | Profit | Loss |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Land and buildings | 232,809 | 230,000 | 0 | (2,809) | 0 | 0 | 0 | 0 |
| Plant and equipment | 141,707 | 166,000 | 27,393 | (3,100) | 7,273 | (3,757) | 17,787 | 0 |
| | 374,516 | 396,000 | 27,393 | (5,909) | 7,273 | (3,757) | 17,787 | 0 |

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

| Purpose | Principal 1-Jul-17 | New loans | Principal repayments | | Principal outstanding | | Interest repayments | |
|-------------------------------------|-----------------------|--------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| | | | 2017/18 Budget \$ | 2016/17 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ | 2017/18 Budget \$ | 2016/17 Actual \$ |
| Housing | | | | | | | | |
| Loan 70 - GROH Housing | 353,563 | | 36,247 | 33,963 | 317,316 | 353,563 | 22,314 | 24,598 |
| Economic services | | | | | | | | |
| Loan 72 - Industrial Land | 86,770 | | 9,006 | 8,718 | 77,764 | 86,770 | 2,728 | 3,016 |
| Other property and services | | | | | | | | |
| Loan 69 - Staff Housing Lot 30 | 63,894 | | 11,787 | 11,010 | 52,107 | 63,894 | 4,096 | 4,873 |
| | 504,227 | 0 | 57,040 | 53,691 | 447,187 | 504,227 | 29,138 | 32,487 |
| <u>Self Supporting Loans</u> | | | | | | | | |
| Housing | | | | | | | | |
| Loan 73 - WA Cottage Homes | 470,000 | | 24,608 | 0 | 445,392 | 470,000 | 15,300 | 0 |
| | 470,000 | 0 | 24,608 | 0 | 445,392 | 470,000 | 15,300 | 0 |
| | 974,227 | 0 | 81,648 | 53,691 | 892,579 | 974,227 | 44,438 | 32,487 |

All borrowing repayments will be financed by general purpose revenue.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2017/18

The Shire has not budgeted for any new borrowings in the 2017/18 year.

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2017 nor is it expected to have unspent borrowing funds as at 30th June 2018.

(d) Overdraft

The Shire has not utilised an overdraft facility during the financial year although an overdraft facility of \$150,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2017/18.

AASB 101.10(e)
AASB 101.51
AASB 101.112

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

LGA S6.2(4)(b)
FM Reg 23(a)

8. RATING INFORMATION

| RATE TYPE | Rate in \$ | Number of properties | Rateable value \$ | 2017/18 Budgeted rate revenue \$ | 2017/18 Budgeted interim rates \$ | 2017/18 Budgeted back rates \$ | 2017/18 Budgeted total revenue \$ | 2016/17 Actual \$ |
|--|-------------------|-----------------------------|--------------------------|---|--|---------------------------------------|--|--------------------------|
| Differential general rate or general rate | | | | | | | | |
| GRV Townsite | 0.085700 | 90 | 623,250 | 53,413 | 0 | 0 | 53,413 | 51,854 |
| GRV Commerical | 0.085700 | 16 | 256,672 | 21,997 | 0 | 0 | 21,997 | 21,355 |
| GRV Industrial | 0.085700 | 7 | 73,528 | 6,301 | 0 | 0 | 6,301 | 8,698 |
| GRV Other Townsite | 0.085700 | 15 | 71,944 | 6,166 | 0 | 0 | 6,166 | 5,986 |
| UV Rural | 0.006236 | 396 | 247,977,500 | 1,546,417 | 0 | 0 | 1,546,417 | 1,502,312 |
| Sub-Totals | | 524 | 249,002,894 | 1,634,294 | 0 | 0 | 1,634,294 | 1,590,205 |
| Minimum payment \$ | | | | | | | | |
| GRV Townsite | 458 | 30 | 116,594 | 13,740 | 0 | 0 | 13,740 | 12,015 |
| GRV Commerical | 458 | 7 | 19,940 | 3,206 | 0 | 0 | 3,206 | 4,450 |
| GRV Industrial | 458 | 4 | 13,060 | 1,832 | 0 | 0 | 1,832 | 1,780 |
| GRV Other Townsite | 317 | 18 | 14,097 | 5,706 | 0 | 0 | 5,706 | 5,544 |
| UV Rural | 458 | 31 | 1,061,388 | 14,198 | 0 | 0 | 14,198 | 14,857 |
| Sub-Totals | | 90 | 1,225,079 | 38,682 | 0 | 0 | 38,682 | 38,646 |
| | | 614 | 250,227,973 | 1,672,976 | 0 | 0 | 1,672,976 | 1,628,851 |
| Discounts/concessions (Refer note 13) | | | | | | | (66,001) | (65,205) |
| Total amount raised from general rates | | | | | | | 1,606,975 | 1,563,646 |
| Ex Gratia Rates | | | | | | | 3,394 | 3,295 |
| Total rates | | | | | | | 1,610,369 | 1,566,941 |

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION

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

The general rates detailed above for the 2017/18 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 rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

9. CASH BACKED RESERVES

| | 2017/18 Budget Opening balance \$ | 2017/18 Budget Transfer to \$ | 2017/18 Budget Transfer (from) \$ | 2017/18 Budget Closing balance \$ | 2016/17 Actual Opening balance \$ | 2016/17 Actual Transfer to \$ | 2016/17 Actual Transfer (from) \$ | 2016/17 Actual Closing balance \$ | 2016/17 Budget Opening balance \$ | 2016/17 Budget Transfer to \$ | 2016/17 Budget Transfer (from) \$ | 2016/17 Budget Closing balance \$ |
|---|--|--|--|--|--|--|--|--|--|--|--|--|
| Long Service Leave Reserve | 129,924 | 3,244 | 0 | 133,168 | 87,581 | 62,343 | (20,000) | 129,924 | 87,581 | 62,540 | (20,000) | 130,121 |
| Plant Reserve | 85,403 | 362,125 | (404,000) | 43,528 | 228,964 | 366,122 | (509,683) | 85,403 | 228,964 | 366,640 | (210,000) | 385,604 |
| Building Reserve | 419,344 | 556,391 | (345,000) | 630,735 | 325,230 | 94,114 | 0 | 419,344 | 325,230 | 24,432 | (250,000) | 99,662 |
| Town Development Reserve | 59,844 | 1,494 | (55,000) | 6,338 | 40,134 | 19,710 | 0 | 59,844 | 40,134 | 1,164 | (40,000) | 1,298 |
| Recreation Reserve | 52,658 | 1,315 | (17,000) | 36,973 | 34,727 | 17,931 | 0 | 52,658 | 34,727 | 1,007 | 0 | 35,734 |
| Heritage Reserve | 4,321 | 408 | 0 | 4,729 | 3,722 | 599 | 0 | 4,321 | 3,722 | 408 | 0 | 4,130 |
| Community Housing Reserve | 108,237 | 2,700 | 0 | 110,937 | 105,380 | 2,857 | 0 | 108,237 | 105,380 | 3,056 | 0 | 108,436 |
| Waste Management Reserve | 76,734 | 1,915 | 0 | 78,649 | 74,730 | 2,004 | 0 | 76,734 | 74,730 | 2,167 | 0 | 76,897 |
| Darkan Swimming Pool Reserve | 31,309 | 782 | 0 | 32,091 | 26,601 | 4,708 | 0 | 31,309 | 26,601 | 4,771 | 0 | 31,372 |
| Information Technology Reserve | 55,316 | 1,381 | (15,000) | 41,697 | 53,897 | 1,419 | 0 | 55,316 | 53,897 | 1,563 | 0 | 55,460 |
| Darkan Sport and Community Centre Reserve | 159,208 | 33,976 | 0 | 193,184 | 125,885 | 33,323 | 0 | 159,208 | 125,885 | 33,651 | 0 | 159,536 |
| Health and Resource Centre Reserve | 753,897 | 17,526 | (771,378) | 45 | 734,209 | 19,688 | 0 | 753,897 | 734,209 | 21,292 | (750,000) | 5,501 |
| Arthur River Country Club Renewal Reserve | 14,901 | 6,383 | (3,000) | 18,284 | 11,063 | 6,292 | (2,454) | 14,901 | 11,063 | 6,321 | (2,000) | 15,384 |
| Museum | 55,000 | 1,376 | 0 | 56,376 | 0 | 55,000 | 0 | 55,000 | 0 | 55,000 | 0 | 55,000 |
| Moodiarrup Sports Club Reserve | 3,000 | 3,075 | (3,000) | 3,075 | 0 | 3,000 | 0 | 3,000 | 0 | 0 | 0 | 0 |
| | 2,009,096 | 994,091 | (1,613,378) | 1,389,809 | 1,852,123 | 689,110 | (532,137) | 2,009,096 | 1,852,123 | 584,012 | (1,272,000) | 1,164,135 |

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

9. CASH BACKED RESERVES (Continued)

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 |
|---|--------------------------------|--|
| Long Service Leave Reserve | Ongoing | To be used to fund long service leave requirements. |
| Plant Reserve | Ongoing | To be used for the purchase of major plant. |
| Building Reserve | Ongoing | To be used for the construction and maintenance of Council buildings. |
| Town Development Reserve | Ongoing | To be used to enhance town infrastructure. |
| Recreation Reserve | Ongoing | To be used to enhance recreation infrastructure. |
| Heritage Reserve | Ongoing | To be used to maintain and improve the heritage buildings of the Shire. |
| Community Housing Reserve | Ongoing | To be used for the maintenance and provision of housing within the Shire. |
| Waste Management Reserve | Ongoing | To be used to assist with funding future infrastructure requirements for waste management. |
| Darkan Swimming Pool Reserve | Ongoing | To be used to assist with funding works at the Darkan Swimming Pool. |
| Information Technology Reserve | Ongoing | To be used for upgrades to computers and office equipment. |
| Darkan Sport and Community Centre Reserve | Ongoing | To be used to maintain and improve the Darkan Sport and Community Centre. |
| Health and Resource Centre Reserve | 2018 | To be used for the expansion of the Health and Resource Centre. |
| Arthur River Country Club Renewal Reserve | Ongoing | To be used to maintain and improve the Arthur River Country Club. |
| Museum | Ongoing | To be used to maintain and to provide new displays in the Museum |
| Moodiarrup Sports Club Reserve | Ongoing | To be used to maintain and improve the Moodiarrup Sports Club Reserve |

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

10. SPECIFIED AREA RATE

No specified area rates are to be levied in the 2017/18 financial year.

11. SERVICE CHARGES

No service charges are to be raised for the 2017/18 financial year.

12. 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 % |
|---------------------------|--|--|--|--|
| Option one | | | | |
| Full payment | 15/09/2017 | 0 | 5.50% | 11.00% |
| Option two | | | | |
| Two instalments | 15/09/2017 17/11/2017 | 5 | 5.50% | 11.00% |
| Option three | | | | |
| Four instalments | 15/09/2017 17/11/2017 19/01/2018 23/03/2018 | 15 | 5.50% | 11.00% |

| | 2017/18 Budget revenue \$ | 2016/17 Actual \$ |
|--------------------------------------|--|----------------------------------|
| Instalment plan admin charge revenue | 600 | 605 |
| Instalment plan interest earned | 1,600 | 1,796 |
| Unpaid rates interest earned | 9,400 | 25,287 |
| | <u>11,600</u> | <u>27,688</u> |

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Rates discounts

| Rate or fee to which discount is granted | Disc % or Amount (\$) | 2017/18 Budget \$ | 2016/17 Actual \$ | Circumstances in which discount is granted |
|---|--------------------------------------|----------------------------------|----------------------------------|---|
| Rates paid on time | 5% | 66,001 | 65,205 | Rates paid by the due date |
| | | <u>66,001</u> | <u>65,205</u> | |

Waivers or concessions

No waivers or concessions are budgeted to be granted in the 2017/18 financial year.

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

| | 2017/18 Budget \$ | 2016/17 Actual \$ |
|--|----------------------------------|----------------------------------|
| 14. FEES & CHARGES REVENUE | | |
| Governance | 0 | 0 |
| General purpose funding | 1,200 | 1,241 |
| Law, order, public safety | 1,600 | 2,578 |
| Health | 400 | 794 |
| Education and welfare | 76,000 | 88,933 |
| Housing | 107,000 | 109,197 |
| Community amenities | 47,000 | 50,251 |
| Recreation and culture | 11,550 | 12,777 |
| Transport | 0 | 296 |
| Economic services | 27,700 | 33,107 |
| Other property and services | 44,500 | 50,355 |
| | <u>316,950</u> | <u>349,529</u> |
| 15. GRANT REVENUE | | |
| Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income: | | |
| By Program: | | |
| Operating grants, subsidies and contributions | | |
| Governance | 300 | 400 |
| General purpose funding | 497,715 | 1,732,199 |
| Law, order, public safety | 28,370 | 58,454 |
| Education and welfare | 31,666 | 54,176 |
| Housing | 3,289 | 668,026 |
| Community amenities | 65,000 | 50,000 |
| Recreation and culture | 50,000 | 198,143 |
| Transport | 135,987 | 155,550 |
| Other property and services | 24,000 | 55,948 |
| | <u>836,327</u> | <u>2,972,896</u> |
| Non-operating grants, subsidies and contributions | | |
| Health | 0 | 530,000 |
| Recreation and culture | 65,000 | 16,470 |
| Transport | 940,326 | 800,908 |
| Economic services | 68,229 | 0 |
| | <u>1,073,555</u> | <u>1,347,378</u> |

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

| 16. ELECTED MEMBERS REMUNERATION | 2017/18 Budget \$ | 2016/17 Actual \$ |
|---|----------------------------------|----------------------------------|
| The following fees, expenses and allowances were paid to council members and the President. | | |
| Meeting fees | 7,000 | 7,740 |
| Mayor/President's allowance | 2,980 | 2,980 |
| Deputy Mayor/President's allowance | 745 | 745 |
| Travelling expenses | 2,200 | 1,607 |
| Telecommunications allowance | 3,500 | 3,500 |
| | <u>16,425</u> | <u>16,572</u> |

17. 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 1-Jul-17 \$ | Estimated amounts received \$ | Estimated amounts paid (\$) | Estimated balance 30-Jun-18 \$ |
|---------------------------------|------------------------------------|--|--|---|
| Bonds Other | 8,144 | 160 | (3,350) | 4,954 |
| Landcare Officer | 41,441 | 815 | (15,000) | 27,256 |
| Westcare | 44,878 | 884 | 0 | 45,762 |
| Youth Advisory Council | 6,529 | 128 | 0 | 6,657 |
| Tourist Committee | 6,046 | 119 | (3,000) | 3,165 |
| Seniors Luncheon | 1,054 | 525 | 0 | 1,579 |
| Kids Central | 11,024 | 600 | 0 | 11,624 |
| The Shed | 9,594 | 200 | 0 | 9,794 |
| Rural Towns Program | 4,914 | 95 | 0 | 5,009 |
| Hillman Zone Project Management | 2,745 | 54 | 0 | 2,799 |
| Landcare Projects | 25,486 | 500 | (11,318) | 14,668 |
| Tidy Towns | 4,577 | 90 | 0 | 4,667 |
| Collie Darkan Rail Trail Maint | 1,138 | 22 | 0 | 1,160 |
| Arthur River Development | 3,504 | 69 | 0 | 3,573 |
| RSL Trust Fund | 4,641 | 150 | 0 | 4,791 |
| Community Gym | 4,404 | 85 | 0 | 4,489 |
| West Arthur Trials Group | 7,908 | 150 | 0 | 8,058 |
| Darkan Arts Council | 8,128 | 300 | 0 | 8,428 |
| | <u>196,155</u> | <u>4,946</u> | <u>(32,668)</u> | <u>168,433</u> |

**SHIRE OF WEST ARTHUR
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

18. MAJOR LAND TRANSACTIONS

No major land transactions will occur in 2017/18.

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

20. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2017/18.

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

| | Employee Costs | Plant | Materials | Total Expenditure | Proceeds from Sale | Funding from Grants or Contributions in 17/18 | Funding from Grants Carried Forward | Reserve Transfers | Funding from General Revenue |
|--|-------------------|--------|-----------|----------------------|-----------------------|--|---|----------------------|---------------------------------------|
| Furniture and Equipment | | | | | | | | | |
| Computer Server | | | 15,000 | 15,000 | | | | 15,000 | - |
| Land and Buildings | | | | | | | | | |
| Health and Resource Centre Expansion | 23,200 | 1,800 | 1,237,916 | 1,262,916 | | | 204,100 | 1,021,378 | 37,438 |
| Staff Housing Renovations | | | 40,000 | 40,000 | | | | 40,000 | - |
| Land for new staff house | | | 55,000 | 55,000 | | | | 55,000 | - |
| Complete Depot Shed | 6,400 | 600 | 10,000 | 17,000 | | | | | 17,000 |
| Sale of 7 Hillman Street and 31 Arthur Street | | | | | 230,000 | | | (230,000) | |
| Plant and Equipment | | | | | | | | | |
| Works Manager Ute | | | 45,000 | 45,000 | 22,000 | | | 23,000 | - |
| Bobcat | | | 50,000 | 50,000 | 5,000 | | | 45,000 | - |
| Grader | | | 370,000 | 370,000 | 65,000 | | | 305,000 | - |
| Pad Foot Roller | | | 100,000 | 100,000 | - | | | 100,000 | - |
| Miscellaneous small items over \$2,000 in value | | | 5,000 | 5,000 | | | | 5,000 | - |
| Dmax Ute | | | | | 17,000 | | | (17,000) | |
| Loader, Nissan UD and Dolly | | | | | 57,000 | | | (57,000) | |
| Infrastructure Other | | | | | | | | | |
| Footpath extension Burrowes Street | | | 9,500 | 9,500 | | | | | 9,500 |
| Back Lane Burrowes Street - Seal Gibbs to Butler streets | 21,843 | 10,404 | 18,370 | 50,617 | | | | | 50,617 |
| Car park and landscaping for Health and Resource Centre | 12,800 | 7,500 | 108,968 | 129,268 | | | | | 129,268 |
| Kylie Dam Water Project | 5,419 | 2,814 | 65,229 | 73,462 | | 65,229 | | | 8,233 |
| Darkan Tourist Information Bay - Signage | 800 | | 11,000 | 11,800 | | 3,000 | | | 8,800 |
| Path at cemetery | 4,064 | 2,863 | 2,469 | 9,396 | | | | | 9,396 |
| Rail Trail | 1,600 | 750 | 17,000 | 19,350 | | | | 17,000 | 2,350 |
| Youth Area/Parks Gardens and Public Open Space | | | 120,000 | 120,000 | | 65,000 | | 55,000 | - |

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

| | | Employee Costs | Plant | Materials | Total Expenditure | Proceeds from Sale | Funding from Grants or Contributions in 17/18 | Funding from Grants Carried Forward | Reserve Transfers | Funding from General Revenue |
|---|--|-------------------|---------|-----------|----------------------|-----------------------|--|---|----------------------|---------------------------------------|
| Infrastructure Roads | | | | | | | | | | |
| <i>Regional Road Group</i> | | | | | | | | | | |
| Bowelling-Duranillin Road | Widen seal from 6m to 7m (slk 21.77 - 23.57) and reseal 2016/17 works. | 87,190 | 48,236 | 58,568 | 193,994 | | 124,152 | - | | 69,842 |
| Darkan Moodiarrup Road | Widen seal from 6m to 7m (slk 30.7 - 32) and reseal 2016/17 works. | 92,591 | 51,067 | 83,269 | 226,927 | | 151,285 | - | | 75,642 |
| Moodiarrup Changerup Road | Reconstruct and widen 6m to 7m and improve drainage (slk 7.3-7.65) | 34,816 | 21,992 | 51,356 | 108,164 | | 66,849 | - | | 41,315 |
| <i>Roads to Recovery</i> | | | | | | | | | | |
| Cordering North Road | Seal floodway | 11,189 | 8,458 | 4,262 | 23,909 | | 23,909 | - | | - |
| Extension of Growden Place | Subsoil drain, gravel and seal | 48,715 | 31,240 | 29,574 | 109,529 | | 109,529 | - | | - |
| Arthur Dinninup Road | Repair failings | 13,925 | 9,916 | 17,956 | 41,797 | | 41,797 | - | | - |
| Farrell Road | Remove and replace culverts and reinstate floodway | 16,554 | 8,777 | 8,252 | 33,583 | | 33,583 | - | | - |
| Bowelling McAlinden Road | Seal floodway | 34,861 | 22,681 | 73,446 | 130,988 | | 130,988 | - | | - |
| Howie Road | Improve drainage and sheet 4000m | 50,611 | 38,642 | 5,300 | 94,553 | | 94,553 | - | | - |
| Carrymunna Road | Seal floodway | 15,131 | 7,842 | 5,576 | 28,549 | | 28,549 | - | | - |
| Bowelling Duranillin | Reseal | - | - | 120,770 | 120,770 | | 120,770 | - | | - |
| Darkan South Road | Surface corrections and reseal | - | - | 44,145 | 44,145 | | - | 44,145 | | - |
| Carrymunna Road | Gravel sheet 1000km | 15,131 | 8,545 | 6,000 | 29,676 | | 13,922 | 10,000 | | 5,754 |
| <i>Shire</i> | | | | | | | | | | |
| Rajander Road | Minor realignment - 300m | 11,254 | 8,235 | 720 | 20,209 | | - | - | | 20,209 |
| Dardadine South Road | Gravel sheet 1000m | 8,648 | 8,545 | 1,300 | 18,493 | | - | - | | 18,493 |
| Cordering South Road | Gravel sheet 3000m | 11,189 | 3,978 | 4,262 | 19,429 | | - | - | | 19,429 |
| Darling Road | Remove grid and replace with culvert and sheet | 9,224 | 6,580 | 650 | 16,454 | | - | - | | 16,454 |
| Dust Suppression - to be decided | | 7,914 | 4,633 | 6,172 | 18,719 | | - | - | | 18,719 |
| Dust Suppression - extend Bunce | | 3,110 | 1,717 | 1,544 | 6,371 | | - | - | | 6,371 |
| | | 548,180 | 317,815 | 2,803,573 | 3,669,567 | 396,000 | 1,073,115 | 258,245 | 1,377,378 | 564,830 |
| <i>Reserve projects (works will be completed if time permits and sufficient funding remaining in R2R or in transport operating to cover material expense)</i> | | | | | | | | | | |
| Bokal North Road | Gravel sheet and improve drainage over 3000 | 20,982 | 19,020 | 4,820 | 44,822 | | | | | 44,822 |
| Bokal South Road | Gravel sheet 4000m | 27,690 | 24,568 | 5,300 | 57,557 | | | | | 57,557 |
| Gorn Road | Gravel sheet 1000m | 9,955 | 6,407 | 1,500 | 17,862 | | | | | 17,862 |

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018**

EXPLANATION OF SURPLUS FOR 2016/17 FINANCIAL YEAR

| | | | |
|---|----------|---------|-----------|
| Unspent grants carried forward | | 727,541 | |
| Financial assistance grants received in advance | | | 493,715 |
| | | | |
| Uncompleted projects, expenditure carried forward, and expenditure below budget | | | |
| Computer server | 8,000 | | |
| Depot shed | 10,000 | | |
| Cemetery unmarked grave project | 5,000 | | |
| HRC furniture | 20,000 | | |
| Transport - roads, footpaths, | 12,000 | | |
| Refuse site maintenance | 25,000 | | |
| Housing - community and GROH | 11,261 | | |
| Museun project | 20,000 | | |
| Lake | 8,000 | | |
| Parks, sporting clubs and grounds | 34,230 | | |
| Tourism, info bay and caravan park | 4,000 | | |
| Standpipes and Duranillin water | 4,000 | | |
| Economic development | 4,500 | | |
| Bridge maintenance | 40,000 | | |
| Capital furniture | 7,000 | | |
| Depot shed (portion under carried forward projects) | 19,458 | | |
| Townsite drainage | 5,000 | | |
| Lake Towerrinning capital - barbecues | 3,750 | | |
| Town oval water tank | 2,620 | | |
| Shire funded road construction materials | 17,363 | | |
| Wages | 168,000 | | |
| off set by payments to BBG for landcare | (9,076) | | |
| Workers compensation refunds | 21,226 | | |
| Governance including 4WDL, coporate planning, public relations, compliance advert | 39,127 | | |
| Welfare and education (youth, seniors, Kids Central | 14,727 | | |
| Health (health officer and medical services) | 13,058 | | |
| Townscape | 6,000 | | |
| Town planning | 7,500 | | |
| Groundworks project expenditure not budgeted | (79,633) | | |
| off set by income received not budgeted | 4,633 | | |
| Drummuster and urban storm water | 3,500 | | |
| Halls | 20,000 | | |
| Pool | 10,000 | | |
| Building officer | 4,000 | | |
| Adminstration - computers, stationary | 12,000 | | |
| Insurance (bridges not insured, rebates and refunds) | 31,200 | | |
| Diesel rebate | 15,448 | | |
| Vehicle examinations | 6,000 | | |
| private works | 3,500 | | |
| caravan park income | (3,000) | | |
| town planning | 1,600 | | |
| rental income | 10,000 | | |
| Kids central fees | (10,000) | | |
| Dog fines | 1,000 | | |
| Bank interest | (10,000) | | |
| Rates discount | 5,000 | | |
| Penalty on rates | 7,000 | | |
| Cultural underspend and minor misc. | 10,565 | 564,557 | |
| | | | 1,785,813 |

Of the \$564,557 carried forward, \$248,496 is used to fund expenditure in the 2017/18 financial year and \$316,061 has been transferred to the building reserves for future building projects.

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018**

| Grants and Contributions | Grant Provider | Type | Opening Balance | Budget Operating | Capital |
|---|--|-----------------------------------|--------------------|---------------------|------------------|
| General Purpose Funding | | | | \$ | \$ |
| Grants Commission - General | WALGGC | Operating | - | 218,454 | - |
| Grants Commission - Roads | WALGGC | Operating | - | 275,261 | - |
| Grants Commission - Bridges | WALGGC | Operating - Tied | 320,000 | - | - |
| Law, Order and Public Safety | | | | | |
| FESA Grant - Operating Bush Fire Brigade | Dept. of Fire & Emergency Serv. | Operating - Tied | - | 28,370 | - |
| FESA Grant - Operating Bush Fire Brigade (1516) | Dept. of Fire & Emergency Serv. | Operating - Tied | - | - | - |
| Department of Water Contribution to radios | Dept. of Water | Operating - Tied | - | - | - |
| Education and Welfare | | | | | |
| Youth Week | Dept. Local Govt. and Comm. | Operating - Tied | - | 1,000 | - |
| Kids Central Quarterly Grant | Federal DEEWR | Operating | - | 30,666 | - |
| Kids Central Traineeship Grant | Federal DEEWR | Operating | - | - | - |
| Kids Central Professional Development | Federal DEEWR | Operating - Tied | - | - | - |
| CLGF Youth Development Scholarship | Dept. Local Govt. and Comm. | Operating - Tied | 9,300 | - | - |
| Community Amenities | | | | | |
| Fodder Shrubs | South West Catchment Council | Operating - Tied | - | - | - |
| Strategic Ground Works | South West Catchment Council | Operating - Tied | 45,366 | 50,000 | - |
| Recreation and Culture | | | | | |
| Health and Resource Centre expansion | LotteryWest | Non-operating | - | - | - |
| CRC Funding Health and Resource Centre expansion | Dept. of Regional Development | Non-operating | 124,100 | - | - |
| R4R CLGF 12-13 Health and Resource Centre expansion | Dept. of Regional Development | Non-operating | - | - | - |
| Health and Resource Centre expansion | Estate of E Brown | Non-operating | 80,000 | - | - |
| R4R CLGF 12-13 Darkan Town Hall Museum | Dept. of Regional Development Estate of E Brown | Non-operating Operating - Tied | - 70,000 | - - | - - |
| Darkan Swimming Pool | Dept. of Sport and Recreation | Operating - Tied | - | 32,000 | - |
| Nature Play Facility | LotteryWest | Non-operating | - | - | 65,000 |
| Mens Shed (Darkan, Dumbleyung, Lake Grace) | Dept. of Local Gov and Communities | Operating - Tied | 16,630 | - | - |
| Transport | | | | | |
| Roads To Recovery Grant - Cap | Roads to Recovery | Non-operating | 54,145 | - | 598,040 |
| RRG Grants - Capital Projects | Regional Road Group | Non-operating | - | - | 342,286 |
| Storm damage | | | - | 12,487 | - |
| Direct Grant | Main Roads | Operating | - | 123,500 | - |
| Economic Development | | | | | |
| Information Bay | Tourism Group Contrib | | - | - | 3,000 |
| Kylie Dam Project | Department of Water | Non-operating | - | - | 53,911 |
| Kylie Dam Project | Landcare (trust) | Non-operating | - | - | 11,318 |
| Other Property & Services | | | | | |
| Youth Development | Dept. Local Govt and Comm | Operating - Tied | 8,000 | - | - |
| TOTALS | | | 727,541 | 771,738 | 1,073,555 |

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018**

Subsidies and Contributions (additional to grants)

| | |
|---|--------|
| ESL Admin Grant | 4000 |
| Governance Contrib (i.e. Aust Day Contrib) | 300 |
| Landcare from trust towards officer | 15000 |
| Sporting clubs (reserves and insurance) | 18000 |
| WACH Contribution - loan interest and guarantee fee | 3289 |
| Diesel Rebate | 24000 |
| | <hr/> |
| | 64589 |
| Operating grants | 771738 |
| | <hr/> |
| | 836327 |

Reimbursements

| | |
|---|-------|
| HRC (towards pharmacy software) | 1500 |
| Health Dept towards HRC | 4700 |
| Drummuster | 1000 |
| Sports Clubs (insurance and garden for DDSC) | 4500 |
| Staff Reimb Other (uniform, insurance rebate, training) | 2000 |
| Staff Vehicle | 2860 |
| | <hr/> |
| | 16560 |

Fees and Charges

| | |
|--|--------|
| Instalment charges on rates | 600 |
| Rate enquiry (property sales) | 600 |
| Dog Registration | 1500 |
| Cat Registration | 100 |
| Town Planning | 1000 |
| Childcare fees | 75000 |
| Kids Central memberships | 1000 |
| Licences issued by Health Officer | 200 |
| Room hire in Health and Resource Centre | 200 |
| GROH housing lease (teachers) | 67000 |
| Community housing rent | 40000 |
| Refuse Charges (residential) | 27500 |
| Refuse Charges (commercial) | 16500 |
| Cemetery | 1500 |
| Septic tank fees - Health Officer | 500 |
| Hall Hire | 200 |
| Swimming Pool | 8300 |
| Community gym | 3000 |
| History book sales | 50 |
| Caravan park income | 20000 |
| Building permit fees | 1200 |
| Duranillin Water | 1500 |
| Sale of water from standpipes | 5000 |
| Contribution from AW Plates sales (t/fer heritage) | 300 |
| Private works | 8000 |
| vehicle licencing commission | 8000 |
| vehicle inspection fees | 10000 |
| Staff housing rent | 17000 |
| Plant Use (Quil water tank) | 200 |
| The Shed memberships | 1000 |
| | <hr/> |
| | 316950 |

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018

| | 2017/18 Budget | 2016/17 Actual | 2016/17 Budget |
|---|------------------|------------------|-------------------|
| Employee Costs | | | |
| Total of all wages | 1,869,256 | 1,786,358 | 1,957,618 |
| CESM | | 9,631 | 16,014 |
| Kids Central (super, insurance, training- partially funded) | 22,000 | 13,635 | 24,550 |
| Landcare | | - | 4,303 |
| Staff housing | 30,000 | 30,780 | 33,550 |
| Training | 11,116 | 5,489 | 17,676 |
| LSL Accruals | | 27,939 | |
| Annual leave accruals | | 25,475 | |
| Uniform and work clothes | 6,500 | 3,182 | 6,500 |
| Superannuation other | 170,000 | 152,906 | 167,072 |
| Insurance on staff (not including Kids Central) | 43,000 | 41,806 | 39,894 |
| Employee costs other | 9,000 | 8,894 | 9,000 |
| FBT | 3,000 | 2,621 | 3,000 |
| | <u>2,163,872</u> | <u>2,108,716</u> | <u>2,279,177</u> |
| Less allocated to capital works | - 548,179 | - 521,921 | - 533,649 |
| | 1,615,693 | 1,586,795 | 1,745,528 |
| Materials and Contracts | | | |
| Rates and valuations | 23,300 | 22,854 | 21,000 |
| GP Grant | | | 900 |
| Investing - bank fees | 6,500 | 6,537 | 6,500 |
| Council meeting, chambers maintenance, councillor training | 5,800 | 1,922 | 10,500 |
| Election expenses | 11,500 | | |
| Corporate planning, management of asset plans etc | 9,000 | 9,125 | 30,000 |
| Public relations (Aust Day, web site, governance functions) | 7,000 | 5,267 | 9,000 |
| Local laws - WALGA service and advertising reviews | 1,000 | 713 | 2,000 |
| Compliance and Audit | 17,500 | 22,893 | 18,000 |
| Governance memberships and collaborative projects(WAGLA, 4WDI | 18,000 | 14,373 | 22,000 |
| Fire control, brigades, ESL expenditure, emergency management | 24,000 | 38,279 | 31,400 |
| Ranger services and dog control | 2,000 | 501 | 2,000 |
| Seniors, education, youth, welfare, families | 4,600 | 2,274 | 11,500 |
| Kids Central | 18,000 | 23,845 | 29,345 |
| Health officer, fruit fly | 9,500 | 5,151 | 9,500 |
| Health and Resource Centre (includes new furniture) | 27,000 | 6,048 | 27,000 |
| Medical services | 18,000 | 15,244 | 23,000 |
| GROH and community housing | 30,100 | 16,804 | 27,813 |
| WACH loan guarantee fee | 3,290 | 1,015,682 | 1,088,833 |
| Waste services | 60,500 | 51,817 | 81,500 |
| Landcare officer | 25,000 | 9,201 | 2,000 |
| Grant funded landcare project | 95,366 | 82,900 | 3,266 |
| Townscate, stormwater and environmental management | 2,000 | - | 8,000 |
| Town planning | 8,000 | 2,535 | 10,000 |
| Public conveniences | 8,000 | 8,285 | 6,000 |
| Cemeteries (includes surveying and grave works) | 15,000 | 507 | 6,000 |
| Halls | 13,000 | 4,987 | 25,000 |
| Lake | 10,000 | 2,190 | 10,000 |
| Pool (includes \$32,000 funding) | 47,000 | 44,143 | 53,000 |
| Parks, reserves, sporting clubs, trails, oval, gym | 42,500 | 22,413 | 52,000 |
| Library, historical, cultural (includes museum and shed community d | 136,630 | 50,728 | 149,500 |
| Roads, bridges and footpaths (transport) | 450,650 | 86,467 | 403,500 |
| Weed control | 1,500 | 1,458 | 1,500 |
| Tourism, caravan park, information bay | 14,500 | 18,317 | 14,000 |
| Building officer | 8,000 | 5,526 | 9,000 |
| Water supply (Duranillin and standpipes) | 5,000 | 1,061 | 5,000 |
| Economic development | 5,000 | 908 | 5,668 |
| Vehicle licensing services | 1,000 | 182 | 1,700 |
| Adminstration | 40,000 | 51,669 | 64,000 |
| Occupation health and safety - risk service | 6,500 | 6,841 | 7,824 |
| Plant operation costs | 258,000 | 264,741 | 262,000 |
| | <u>1,489,236</u> | <u>1,924,388</u> | <u>2,550,749</u> |
| Less plant costs allocated to capital | - 317,815 | - 257,444 | - 413,511 |
| | 1,171,421 | 1,666,944 | 2,137,238 |

**SHIRE OF WEST ARTHUR
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2018**

I111110 DARKAN TOWN HALL**Hall Hire**

| | |
|--|--------|
| Functions including kitchen and at least one hall | 110.00 |
| Meetings including use of kitchen | 77.00 |
| Meetings not including use of kitchen (using one area of hall) | 44.00 |

A bond of \$200 is applicable on all function bookings.

Equipment Hire

| | |
|------------------|------|
| Hire of Chairs | 0.55 |
| Hire of Trestles | 5.50 |

Local community and not for profit groups have free use of the Darkan Town Hall.

I073110 WEST ARTHUR HEALTH AND RESOURCE CENTRE**Office Hire**

| | |
|-------------|-------|
| Hourly Rate | 6.60 |
| Day Rate | 38.50 |

Meeting Room - Half Day/Evening

| | |
|--|-------|
| Private Business Rate | 44.00 |
| Community/Non Profit (free for organisations who are members of CRC) | 6.60 |

Meeting Room - Full Day

| | |
|--|-------|
| Private Business Rate | 77.00 |
| Community/Non Profit (free for organisations who are members of CRC) | 13.20 |

*Fees are for room hire only, the CRC may charge extra for services and use of facilities
All allied health professionals have free use of the HRC*

HOUSING

GST Free

I143100 Staff Housing

(Rental by non Shire staff will be 200% of the applicable charge)

| | |
|--------------------|-----------------|
| 15 Nangip Crescent | as per contract |
| 52 Hillman Street | 93.50 |
| 10 Gibbs Street | 93.50 |
| 22 Hillman Street | as per contract |
| 31 Arthur Street | 76.50 |
| 7 Hillman Street | 64.00 |
| 8 Hillman Street | 81.50 |

I091110 Community Housing

| | |
|----------------------|--------|
| Hillman Street Units | |
| Unit 1/10 Hillman St | 139.00 |
| Unit 2/10 Hillman St | 151.00 |
| Unit 3/12 Hillman St | 151.00 |
| Unit 4/12 Hillman St | 139.00 |
| 25 Nangip Crescent | 156.00 |
| 18 Gibbs Street | 156.00 |

(A legislative notice period is required before rental increases commence).

**SHIRE OF WEST ARTHUR
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2018**

I141110 PRIVATE WORKS

Per Hour

| | |
|---|--------|
| Graders | 210.00 |
| Prime Mover only | 150.00 |
| Prime Mover with one trailer | 200.00 |
| Truck - 5 Tonne | 125.00 |
| JCB Backhoe | 155.00 |
| Dozer | 230.00 |
| Loader | 210.00 |
| Rollers | 160.00 |
| Tractor | 85.00 |
| Tractor with implement | 115.00 |
| Bobcat | 115.00 |
| Squirrel (one operator included) | 85.00 |
| Road Broom (ute and one operator included) | 110.00 |
| Tree Saw (Includes loader and one operator) | 250.00 |
| Labour | 57.00 |
| Labour (time & 1/2) | 75.00 |
| Labour (double time) | 87.00 |
| (All plant above includes operator) | |

Per km

| | |
|-----------------------------------|-------|
| Ute - cents/km | 0.90 |
| Compactor - per day (no operator) | 62.00 |

Per m3

| | |
|---|------|
| *Sand (non ratepayer) - per cubic metre | 9.00 |
| *Gravel (non ratepayer) - per cubic metre | 9.00 |
| * Gravel or sand supplied to ratepayers will be at cost plus plant and labour | |

Each

| | |
|--|------|
| I122030 Slabs - Second Hand | 1.00 |
| Second Hand Grader Blades (or sold with scrap metal) | 5.50 |

Per Tonne

| | |
|--------------------------------------|-------|
| Blue Metal - seconds (per tonne) | 30.00 |
| Blue Metal - not seconds (per tonne) | 50.00 |

Per m3

| | |
|---|-------|
| I102160 Asbestos Disposal (plus cost of staff time and equipment) | 55.00 |
|---|-------|

**SHIRE OF WEST ARTHUR
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2018**

| | | |
|---|----------------|--------|
| I107140 CEMETARY FEES | | |
| Internments | | 550.00 |
| Re-opening of grave for exhumation (Where contractors used - cost) | | 550.00 |
| Re-internment after exhumation (Where contractors used - cost) | | 550.00 |
| Permission to erect a headstone, a monument to enclose with, kerb any grave, to erect a nameplate | | 30.00 |
| Grave Reservation Fee | | 50.00 |
| Niche Wall - includes reservation fee - single | | 30.00 |
| Niche Wall - includes reservation fee double (Cost of Niche Wall plaque additional) | | 60.00 |
| I134130 SCHEME STANDPIPE WATER | | |
| Standpipe water - per Kilolitre | | 2.50 |
| Standpipe water - Minimum (No GST is applicable on standpipe water if more than 100 litres is obtained.) | | 10.00 |
| I116110 HISTORY BOOKS | | |
| Hard Cover | | 27.50 |
| Paperback (Postage extra) | | 19.80 |
| I141035 SPECIAL SERIES - AW NUMBER PLATES | | |
| | Statutory Fees | |
| Statutory fees + \$50 | | +\$50 |
| I051115 FIRE MAPS | | |
| Fire Maps | | 18.00 |
| RUBBISH RATES | | |
| I101110 Rubbish Collection | | 200.00 |
| Recycle bin - non service areas | | 64.00 |
| DURANILLIN WATER SUPPLY | | |
| I136110 Annual service charge | | 120.00 |
| I134120 Water Usage - per kilolitre (notice to be given before increase takes place) | | 1.50 |
| KIDS CENTRAL | | |
| Membership | | |
| Kid's Central yearly family membership (Includes compulsory DDSC membership) | | 70.00 |
| Electric Swipe Key (Authorised for Kids Central) | | 20.00 |
| Childcare | | |
| I064015 Kids Central Childcare - Daily Rate | | 70.00 |
| I064015 Kids Central Childcare - Half Day Rate | | 35.00 |
| I064015 Kids Central Childcare - Casual Hourly Rate | | 9.50 |

**SHIRE OF WEST ARTHUR
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2018**

| | | |
|---|---|--------|
| I147120 THE SHED | | |
| Membership - Yearly | | 50.00 |
| Membership - Pensioner/Seniors Concession | | 25.00 |
| Locker Hire | | 35.00 |
| Hourly Rate | | 30.00 |
| Social membership | | 5.00 |
| I112110 DARKAN SWIMMING POOL MEMBERSHIP | | |
| Single Membership | | 70.00 |
| Family Membership | | 100.00 |
| Student Membership (between the age of 18 and 23) | | 20.00 |
| Visitors - Adults | | 3.00 |
| Visitors - Children | | 2.00 |
| Group course fees | | 16.50 |
| Individual course fees | | 49.50 |
| Babyswim classes - Pool Member | \$7 per lesson | |
| Babyswim classes - Non-Pool Member | \$10 per lesson | |
| Swipe Key (Authorised for Darkan Swimming Pool) | | 20.00 |
| I113140 COMMUNITY GYM MEMBERSHIP | | |
| Single | | 60.00 |
| Family | | 90.00 |
| Concession | | 30.00 |
| (Fees due 1 October. 50% if joining after 1 April) | | |
| I132040 DARKAN CARAVAN PARK | | |
| Per night - site (2 people) | | 18.00 |
| Per Night - Extra person (each)/Use of shower only | | 5.00 |
| Weekly - Powered Site (2 people) | | 110.00 |
| Weekly - Extra person (each) | | 33.00 |
| Chalet - one night (2 people) | | 160.00 |
| Chalet - two or more nights (2 people) per night | | 130.00 |
| Chalet - extra person per night | | 15.00 |
| Washing Machine Cycle | | 3.00 |
| Dryer | | 1.00 |
| I043003 COPYING AND DISTRIBUTION OF DOCUMENTS | | |
| Photocopy per page (single or double sided) | 0.20 per page | |
| Postage | | cost |
| I031732 RATE ENQUIRIES | | |
| Account enquiry on settlement | | 50.00 |
| Rates Assessment Credit Card Payment Surcharge (Rates, Refuse, ESL) | | 0.75% |
| I106390 TOWN PLANNING FEES | | |
| Item | Maximum fee allowed by Department of Planning | |

ITEM 8.1.4 – ARTHUR RIVER COUNTRY CLUB LEASE

| | |
|-------------------------|--|
| LOCATION/ADDRESS: | Arthur River Country Club ARTHUR RIVER WA 6315 Reserve No. 26124 |
| NAME OF APPLICANT: | Arthur River Country Club Inc. |
| FILE REFERENCE: | 6.20.15 |
| DISCLOSURE OF INTEREST: | Not Applicable |
| DATE OF REPORT: | 27 June 2017 |
| AUTHOR: | Kate Johnston |

SUMMARY:

Council to approve the renewed lease for the Arthur River Country Club Inc.

BACKGROUND:

The Arthur River Country Club Incorporated has been leasing the Club for many years with the most recent lease being for a period of ten years.

COMMENT:

It is proposed that the renewed lease commences on the latest date indicted in Execution by Representatives for a period of 21 years (based on 10 years plus 11 years).

Other sports complexes in the Shire have increased the terms of leases from 10 years to 21 years.

CONSULTATION:

The Arthur River Country Club Inc. Committee approved the draft renewal of the lease agreement.

The Department of Lands has provided section 18 approval to the proposed lease renewal.

STATUTORY ENVIRONMENT:

The lease is subject to the approval in writing of the Minister for Lands, which has been obtained.

POLICY IMPLICATIONS:

Not applicable.

FINANCIAL IMPLICATIONS:

The lease amount is \$100 (inclusive of GST) per annum on demand. The Shire has not requested the lease amount in the past.

STRATEGIC IMPLICATIONS:

Not applicable.

VOTING REQUIREMENTS:

Simple Majority

COUNCIL DECISION (OFFICER RECOMMENDATION) – ITEM 8.1.4

Moved: Cr Kevin King

Seconded: Cr Michael Meredith

That Council authorises the Shire President and the Chief Executive Officer to sign and affix the seal to the Arthur River Country Club lease between the Shire of West Arthur “the lessor” and the Arthur River Country Club . “the lessee” for a period of 21 years (based on 10 years plus 11 years).

CARRIED 5/0

ATTACHMENTS:

- Lease Agreement

THE SHIRE OF WEST ARTHUR

("The Lessor")

And

THE ARTHUR RIVER COUNTRY CLUB (INC)

("The Lessee")

LEASE AGREEMENT

THIS AGREEMENT FOR LEASE is made on the _____ day of _____ 2017

BETWEEN:

THE SHIRE OF WEST ARTHUR of 31 Burrowes Street, Darkan Western Australia, a Local Government pursuant to the provisions of the Local Government Act 1995, (hereinafter called "the Lessor" which expression shall where the context so admits includes the person for the time being entitled to the reversion immediately expectant on the determination of the term hereby created), on the one part,

and

THE ARTHUR RIVER COUNTRY CLUB (INC) of Arthur River, a Club incorporated pursuant to the provisions of the Associations Incorporation Act (hereinafter called "the Lessee" which shall include its successors) of the other part.

WITNESSES as follows:

Item 1 The Leased Land

Pursuant to Section 46 of the Land Administration Act 1997, the Minister for Lands has by order placed with the Shire the care, control and management of the Reserve No. R26124 (Lot 15349 on Deposited Plan 201708) commonly known as the Arthur River Country Club for, for recreation purposes as shown for identification purposes only on the sketch annexed hereto marked "Schedule 1".

Item 2 The Term

21 Years (based on 10 years plus 11 years). The Commencement Date of the Lease Agreement shall be.

Item 3 Termination/Notice of Termination

PROVIDE ALWAYS and it is hereby agreed as follows:-

- a) If the reserved rent or any part thereof having been demanded shall be in arrears for twenty-eight days or if there shall be a breach of any stipulation or provision contained in the Schedule hereto or if the Lessee shall cease to exist, the Lessor may re-enter on the demised property and thereupon the term hereby created shall forthwith determine without prejudice to the Lessor's right and remedies in respect of any such breach.
- i) The Lessor may give notice of termination of this Agreement to the Lessee upon the grounds that the Lessee has breached a term of this agreement, after a notice requiring the remedy of that breach within no less than 28 days has been given and the breach has not been remedied in accordance with the terms of that notice.
- ii) The Lessee may give 28 days notice of termination of this Agreement to the Lessor upon the grounds that the Lessee cannot meet its obligations in respect of this Agreement.
- c) The Lease may be terminated by the mutual negotiation of both parties with a minimum time frame of 6 months to allow for community consultation. All lease money payable and other liabilities will be settled by the Lessee within 28 days if not settled immediately on the day of lease termination.

- d) If, during the lease term, buildings and sporting surfaces subject to this agreement shall be damaged or destroyed by fire, storm and tempest, earthquake, explosion so as to become unfit for occupation or use then the term hereby created shall thereupon terminate, subject to agreement by both parties.
- e) If any dispute shall arise between the parties in relation to any rights or liabilities hereunder the same shall be referred to a member of the Institute of Arbitrators and Mediators for mediation and resolution.
- f). Any notice required to be given to the Lessee shall be duly served if sent by post in a prepaid letter addressed to the Secretary of the Lessee at the demised property and any notice to the Lessor shall be duly served if sent in like manner addressed to it at its then last known registered office. Any such notice shall be deemed to have been received on the day on which it ought in due course of post to have been delivered

Item 4 The Annual Rent (Lease Fee)

\$ 100.00 per annum (inclusive of GST) payable on the demand of the Lessor.

Annual Rent may be reviewed and altered (increased or decreased) upon the basis of the Club's financial position, Shire contributions and Council's annual Schedule of Fees and Charges.

Item 5 Rent Review Dates

Annually from Commencement date and every anniversary of that date throughout the Term.

Item 6 Use of Leased Premises

For recreation, golf links and fire shed.

Item 7 Special Conditions

7.1 Minister for Lands Consent. This Lease is made subject to and is conditional upon the granting of consent by the Minister for Lands pursuant to the Land Administration Act (if necessary), and shall be applied for by the Shire at the cost in all things of the Shire.

7.2 The Lessee indemnifies, and shall keep indemnified, the Lessor and the Minister for Lands from and against all actions, claims, costs, proceedings, suits and demands whatsoever which may at any time be incurred or suffered by the Lessor or the Minister for Lands, or brought, maintained or made against the Lessor.

Item 8 Ownership

The facility is owned by the Shire of West Arthur.

Notwithstanding, it is noted that this facility was constructed with the assistance of community cash contributions and volunteer labour and plant. Whilst nothing in this LEASE AGREEMENT shall create or be construed as conferring upon the Arthur River Country Club Inc, as principal tenant (head lessee), any material interest in The Premises or part thereof, the ARCC has an interest in The Premises by way of ongoing access for the purpose of operating a sporting and community centre from The Premises.

Item 9 Management Committee

The Arthur River Country Club will establish a management committee as outlined in its Constitution.

Item 10 Club Purpose

The purpose of the Arthur River Country Club is to provide for a sporting and social hub for community members that will include:

- Club Rooms;
- A playground area;
- Two (2) multi-marked fenced synthetic courts for tennis and basketball; and;
- Golf links course.

The parties agree that the Facility will be available for members and visitors usage and that the usage, access and pricing of such usage will be structured to encourage and facilitate community access.

Item 11 Outgoings and operational Costs

The Arthur River Country Club Committee will be responsible for all outgoings and operational costs of managing the Club House and leased land including but not be limited to land/water rates, sewerage, insurance, phone, gas, electrical, cleaning, consumables and staffing.

Item 12 Insurances

12.1 The Lessee must provide Certificates of Currency from an insurance company, acceptable to the Lessor, confirming that there is in place as a minimum the following cover:

A Public Liability

A minimum of \$10,000,000 in respect of any one claim, or such sum nominated by the Lessor.

B Building, Property and Contents Cover

To a value agreed and through an insurer approved by the Lessor for the loss of or damage to any property (including the Lessee's own property and that of the Lessor). Alternatively, the Shire may obtain property and landlords contents insurance and seek reimbursement of the cost from the DDSC Committee.

C Workers Compensation

To be in effect for all employees and contractors to the satisfaction of the Lessor.

12.2 The Lessee indemnifies and agrees to keep indemnified The Minister for Lands, The Shire of West Arthur and its officers and employees in respect of Loss incurred or suffered as a result of:

- (i) any breach of this agreement by The Lessee; or
- (ii) any negligent act, error or omission in connection with the performance of this agreement by the third party or its officers, employees or agents; PROVIDED THAT this indemnity does not apply to the extent that Loss is caused by or contributed to by The Shire of West Arthur or its officers, employees or agents.

Item 13 Maintenance

The Club will be responsible for the total cost of operating and maintaining the Leased area including the Club House & landscaping, courts and exterior lighting including but not limited to fixtures and fittings, plumbing, electrical, paving, air conditioning and mechanical services, gas services and equipment, and renovations subject to the prior written approval of the Shire of West Arthur. This will include the cost for any internal damage, vandalism/graffiti, corrective maintenance or damage to external doors, windows, security lighting, and external surfaces.

Item 14 Signage and Sponsorship

Shire of West Arthur corporate signage will be erected on the outside of the facility at the cost of the Shire. Funding acknowledgement signage from other funding organisations will be erected as per their funding agreements.

EXECUTION BY REPRESENTATIVES

Item 15 This Lease is executed by signature on behalf of the Parties by their duly authorised representatives under seal.

EXECUTED BY:

SHIRE OF WEST ARTHUR

THE COMMON SEAL OF)
THE SHIRE OF WEST ARTHUR)
Was hereunto affixed by a resolution)
Of the Council in the presence of)

Signature of Authorised Officer

Signature of Authorised Officer

Name (please print)

Name (please print)

Date

ARTHUR RIVER COUNTRY CLUB (INC)

THE COMMON SEAL OF)
ARTHUR RIVER COUNTRY)
CLUB (INC))
Was hereunto affixed by a resolution)
Of the Committee in the presence of)

Signature of Authorised Officer

Signature of Authorised Officer

Name (please print)

Name (please print)

Date

ATTACHMENT 1

SCHEDULE 1 Arthur River Country Club Leased Area



Leased area shown with red border.

8.2 COMMITTEE REPORTS

Nil.

8.3 ELECTED MEMBER REPORTS

Cr Harrington advised that he had represented the Shire at a landcare workshop in Arthur River.

Cr King advised that he would be attending a Regional Road Group meeting in Wickepin on 9 August where a proposal for an honorarium for the Chairperson, based on a contribution of \$100 from each local government member, may be discussed.

9. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

10. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil.

11. CONFIDENTIAL ITEMS

Nil.

12. CLOSURE OF MEETING

Cr Harrington declared the meeting closed at 8.30 pm.