



**MINUTES  
SPECIAL COUNCIL MEETING**

**21 JULY 2015**

**COUNCIL CHAMBERS  
THE TOWN OF NARROGIN  
89 EARL STREET  
NARROGIN WA 6312**

Meaning of and CAUTION concerning Council's "In Principle" support:

When Council uses this expression it means that: (a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and (b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.

Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.

Disclaimer:

"Warning - Verbal Information & Advice: Given the inherent unreliability and uncertainty that surrounds verbal communication, the Town strongly recommends that, if a matter is of importance to you, then you should NOT act upon or otherwise rely upon any VERBAL information or advice you receive from the Town unless it is first confirmed in writing."

These minutes were confirmed at the Ordinary Council Meeting held on 28 July 2015

Signed: ..... Date .....

(Presiding Member at the meeting at which minutes were confirmed)

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

# **SPECIAL COUNCIL MEETING MINUTES**

## **21 JULY 2015**

### **1. OFFICIAL OPENING/ANNOUNCEMENT OF VISITORS**

6.32 pm – The Presiding Member declared the meeting open.

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

#### **Elected Members**

Mayor L Ballard  
Deputy Mayor Cr A Paternoster  
Cr C Bartron  
Cr C Ward  
Cr J McKenzie (arrived at 6.32pm)  
Cr M Kain  
Cr D Russell  
Cr P Schutz

#### **Staff**

Mr A Cook – Chief Executive Officer  
Mr C Bastow – Director Corporate and Community Services  
Mr B Robinson – Director Technical and Environmental Services  
Ms C Thompson – Executive Assistant

#### **Visitors**

Mr B Seale - Narrogin  
Ms R Hawkins – Town of Narrogin

#### **Media**

Ms K O'Connor – Narrogin Observer

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

Nil

### **4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

## **5. PUBLIC QUESTION TIME**

6.33 pm – Public Question time commenced

### **Mr Seale – Narrogin**

1. Summary of Question 1  
In regard to page 4 of the attachment could the word biannually be replaced with the word biennially?

Summary of Response  
The CEO responded that the word will be changed.

2. Summary of Question 2  
In the same paragraph could the sentence be changed to more clearly state the intent of the question that it is the 'voting' at the election that is not compulsory?

Summary of Response  
The CEO responded that the sentence will be changed.

3. Summary of Question 3  
In the pages that list the Committee representation of the Elected Members, will the CEO consider listing the Committees of Council separate to the other committees upon which there is Councillor representation?

Summary of Response  
The Mayor responded that he will discuss that with the CEO and decide if there is a need to change the document

4. Summary of Question 4  
On page 5 and 9 of the attachment, the reference of the CLGF Grant projects could you please advise what those projects are?

Summary of Response  
The CEO responded that these are a long list of projects that went to Council and was approved several months ago. They are included in the previous minutes of Council and the Forward Capital Works Plan.

## **6. APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

## **7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

Nil

## **8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION**

Nil

## **9. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Nil

## **10.MATTERS WHICH REQUIRE DECISIONS**

10.0.082 2015/16 ANNUAL BUDGET

## 10.0.082 2015/16 ANNUAL BUDGET

File Reference: 12.4.1  
Disclosure of Interest: Nil  
Date: 16 July 2015  
Author: Colin Bastow Director of Corporate & Community Services

### Attachments

- 2015/16 Draft Budget
- 2015/16 Draft Schedule of Fees and Charges.

### Summary

That Council considers approving the Town's 2015/16 Budget and setting of the 2015/16 Schedule of Fees and Charges as presented.

### Background:

The Town had converted the 2015/16 Draft Budget that was presented to Elected Members at the Budget Workshop held on 5 July 2015 into the required statutory format. As in previous years, the Town has used the UHY Haines Norton budget spreadsheet to produce its statutory budget document, as it has become a de facto industry standard template for WA local governments.

The following items have been amended by senior officers after the budget workshop due to reduction in estimated opening surplus position:

#### Increase Transfers from Reserve

• Plant Reserve	\$76,752
• Building Reserve	\$75,000
• Refuse Reserve	\$11,000
	<hr/>
	<u>\$162,752</u>

#### Reduction in Transfers to Reserve

• NLRC Reserve	\$30,000
• IT & Office Equipment Reserve	\$20,000
• Plant Reserve	\$50,000
	<hr/>
	<u>\$100,000</u>

#### Increase in Estimated Operating Income

• DOT Licensing Commission	\$20,000
• Planning Fees & Charges	\$3,500
• Health Fees & Charges	\$1,000
• Cemetery Fees & Charges	\$10,748
	<hr/>
	\$35,248

#### Reduction/Removal of Capital Projects

• Playground Equipment (Reduced to \$60,000)	\$30,000
• Street Lighting (Reduced to \$10,000)	\$10,000
• Skate Park Landscaping Improvements (Removed)	\$32,000
	<hr/>
	\$72,000

Total adjustments to the 2015/16 Draft Budget was \$370,000.

Council is required to approve the Town's Budget by 31 August 2015 unless the Minister of Local Government approves an extension of time.

The Town is currently working on the formatting of the introduction section of the official budget document, although this section has been included in its unformatted state for Council's approval.

**Comment:**

The Town has pleasure in presenting to Council a balanced 2015/16 Draft Budget document for its consideration.

An overview of the 2015/16 draft budget as presented to Council is as follows:

**Rating**

It is proposed that rate income will be increased by around 3.5% (general and minimum rates) due to the strong opening financial position the Town has achieved after a number of years of reducing costs and unnecessary services.

**Refuse Collection Charges**

The household/commercial collection charges have been increased by inflation of 2.5%.

**Loans**

A new loan of \$450,000 has been included in the budget to fund the extension of the administration building. The extension is needed to enable the Town to accommodate additional staff as a result of next year's merger with the Shire of Narrogin. The works to be undertaken in the construction of a new council chambers and associated facilities.

**Reserves**

The Town was required to remove all proposed budget transfer to Reserves, other than the anticipated \$50,000 interest earned from investing the funds that had been reported at the budget workshop in order to balance the budget.

It is proposed to create two new Reserve accounts (H.A.C.C and C.H.C.P) to keep unspent aged care grant funding in their own separate accounts. The Aged Care Development Reserve account will remain but its purpose will change.

Minor changes have been made to the purpose of a number of reserve accounts. The revised purposes can be seen at Note 6 Reserves of the 2015/16 Draft Budget. The current purposes are shown in the same note of the Town's 2014/15 Budget document.

The Emergency Service Reserve account is expected to fund the purchase of a power generator.

**Employees**

The Town has included one new part time position that will be responsible for the preparation of high level grant applications.

**Utility Costs**

The Town is expecting that utility costs will be increased by the State Government above the estimated inflation rate.

### **Insurance**

The Town has been advised by LGIS that insurance premiums will either stay the same with increased benefits or be reduced due to a more competitive insurance market.

### **Contributions**

The Shire of Narrogin has been financially supporting a number of the Towns facilities/services for many years and this support is expected to continue in the 2015/16 financial year as follows:



The above contributions have still to be confirmed by the Shire.

The Shire of Cuballing CEO had indicated that an allocation of \$5,000 towards the operational costs of their Library Services will be included in the Shire's draft budget.

### **New Services**

The Town does not anticipate delivering any new services in the 2015/16 financial year.

### **Significant Projects**

Below is a list of significant projects that has been included in the 2015/16 Draft Budget:



The above projects are funded from various sources including loan, grants and reserve accounts.

### **Elected Members Allowances**

Elected members allowances will remain the same as the 2014/15 financial year.

### **Schedule of Fees and Charges**

A new fee has been introduced for historical research by library staff. Fees and Charges increases have been generally limited to the expected movement in CPI.

### **Budget Wish List**

The following items had been removed by senior officers to present Council with a balanced budget:

- Skate Park Landscaping Improvements \$32,000

Other projects/activities may have had their original budget requested amounts varied during the review of the draft budget by Senior Officers; however the item has remained in the draft budget.

### **Consultation**

- The Town's Senior Officers, middle management and Elected Members.

### **Statutory Environment**

Local Government Act 1995

Section 6.2 (1) of the Local Government Act requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June. An Absolute Majority is required.

The statutory budget is prepared in accordance with the following:

- Local Government Act 1995
- Local Government (Financial Management) Regulations 1996
- Australian Accounting Standards, and
- Town Policies & Procedures.

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

### **Policy Implications**

Nil

### **Financial Implication**

The adoption of the 2015/16 Draft Budget will allow the Town to collect rates and other fees & charges as well as expend funds on approved services and capital items.

### **Strategic Implications**

Council's strategic outcomes are provided for in the 2015/16 annual budget.

The Town had considered its Community Strategic Plan and the Forward Capital Works Plan (FCWP) during the preparation of its 2015/16 Draft Budget.



## Voting Requirements

Absolute Majority.

<b>Officer's Recommendation</b>
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That Council

### 1. Rates /Charges

- a. Impose a general rate in the dollar of \$0.10057, apply for the calculation of rate assessments on all ratable gross rental valuations (GRV) for the financial year ended 30 June 2016
- b. Impose a general rate in the dollar of \$0.77937, apply for calculation of rate assessments on all rateable unimproved valuations (UV) for the financial year ended 30 June 2016;
- c. Set a minimum rate at \$1,006 per assessment for all gross rental valuations and unimproved valuations for the financial year ended 30 June 2016;
- d. Set a domestic refuse collection charge of \$210 per annum per 240 litre bin for residential properties for the financial year ended 30 June 2016;
- e. Set a commercial refuse collection charge of \$215 per annum, per 240 litre bin service for the first service and \$236 for all additional refuse collection services thereafter, for the financial year ended 30 June 2016;
- f. Set a domestic recycling collection service at \$77.50, per 240 litre bin service.
- g. Approve that the emergency services levy for ESL Category 4 be included in the 2015/2016 rate notice;
- h. Impose a penalty interest of 11% on rate arrears, service charge arrears and rubbish collection charge arrears in the 2015/16 financial year;
- i. Impose an interest rate of 5.5% to be charged on the balance of rates paid under statutory instalment options in the 2015/16 financial year;
- j. Impose an administration fee of \$33.00 for the four instalment option;
- k. Impose an administration fee of \$0 (1-2 Instalments), \$11.00 (2 to 5 instalments) and \$33.00 (greater than 5 instalments) be charged on ad hoc payment arrangements.
- l. Rate/Instalment notices dates:
  - i. Date of Service 24 July 2015
  - ii. Due Date 28 August 2015
  - iii. First Instalment 28 August 2015
  - iv. Second Instalment 28 October 2015
  - v. Third Instalment 4 January 2016
  - vi. Fourth Instalment 4 March 2016

### 2. Members' Allowances

- a. Members' Allowances
  - i. Mayor \$20,000
  - ii. Other Elected Members \$8,500 each
- b. Mayor's Allowance \$18,500
- c. Deputy Mayor's Allowance \$4,625
- d. Communication Allowance
  - i. Mayor \$1,600
  - ii. Other Elected Members \$500 each

### **3. Schedule of Fees and Charges**

- a. Adopt the 2015/16 Draft Schedule of Fees and Charges as presented effective on 1 August 2015.
- b. Adopt a maximum interest charge of eleven percent (11%) to be applied to any monies (other than rates or service charges) owing to the Local Government for a period of sixty (60) days or longer

### **4. Loan**

- a. Approve the drawing down of a \$450,000 loan for the extension of the Administration Building for a period of 10 years.

### **5. Reserves**

- a. Approve the creation of HACC Reserve account for the purpose to store unspent HACC grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the funding body.
- b. Approve the creation of CHCP Reserve account for the purpose to store unspent CHCP grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the funding body.
- c. The Narrogin Regional Recreation Complex Reserve account to be renamed the Narrogin Regional Leisure Centre Reserve.

### **6. 2015/16 Budget Document**

- a. Adopt the 2015/16 Draft Budget as presented.

### **7. Shire of Narrogin**

- a. Thank the Shire of Narrogin for its continued financial support.

### **8. Material Variance**

- a. Adopt the rate/amount of 10% or \$10,000, whichever the highest, as the material variance level in the statement of financial activity for the 2015/16 financial year.

<b>COUNCIL RESOLUTION 0715.101</b>
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**Moved: Cr Paternoster**

**Seconded: Cr Bartron**

That Council:

#### **1. Rates /Charges**

- a. Impose a general rate in the dollar of \$0.10057, apply for the calculation of rate assessments on all ratable gross rental valuations (GRV) for the financial year ended 30 June 2016 (this represents a 3.5% rate increase from the 2014/15 financial year).
- b. Impose a general rate in the dollar of \$0.77937, apply for calculation of rate assessments on all rateable unimproved valuations (UV) for the financial year ended 30 June 2016, (this represents a 3.5% rate increase from the 2014/15 financial year).
- c. Set a minimum rate at \$1,006 per assessment for all gross rental valuations and unimproved valuations for the financial year ended 30 June 2016; (this represents a 3.5% rate increase from the 2014/15 financial year).
- d. Set a domestic refuse collection charge of \$210 per annum per 240 litre bin for residential properties for the financial year ended 30 June 2016;

- e. Set a commercial refuse collection charge of \$215 per annum, per 240 litre bin service for the first service and \$236 for all additional refuse collection services thereafter, for the financial year ended 30 June 2016;
- f. Set a domestic recycling collection service at \$77.50, per 240 litre bin service.
- g. Approve that the emergency services levy for ESL Category 4 be included in the 2015/2016 rate notice;
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- i. Impose an interest rate of 5.5% to be charged on the balance of rates paid under statutory instalment options in the 2015/16 financial year;
- j. Impose an administration fee of \$33.00 for the four instalment option;
- k. Impose an administration fee of \$0 (1-2 Instalments), \$11.00 (2 to 5 instalments) and \$33.00 (greater than 5 instalments) be charged on ad hoc payment arrangements.
- l. Rate/Instalment notices dates:
 

i. Date of Service	24 July 2015
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## 2. Members' Allowances

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i. Mayor	\$20,000
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- c. Deputy Mayor's Allowance \$4,625
- d. Communication Allowance
 

i. Mayor	\$1,600
ii. Other Elected Members	\$500 each

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- b. Adopt a maximum interest charge of eleven percent (11%) to be applied to any monies (other than rates or service charges) owing to the Local Government for a period of sixty (60) days or longer

## 4. Loan

- a. Approve the drawing down of a \$450,000 loan for the extension of the Administration Building for a period of 10 years.

## 5. Reserves

- a. Approve the creation of HACC Reserve account for the purpose to store unspent HACC grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the funding body.
- b. Approve the creation of CHCP Reserve account for the purpose to store unspent CHCP grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the funding body.
- c. The Narrogin Regional Recreation Complex Reserve account to be renamed the Narrogin Regional Leisure Centre Reserve.

**6. 2015/16 Budget Document**

- a. Adopt the 2015/16 Draft Budget as presented.

**7. Shire of Narrogin**

- a. Thank the Shire of Narrogin for its continued financial support.

**8. Material Variance**

- a. Adopt the rate/amount of 10% or \$10,000, whichever the highest, as the material variance level in the statement of financial activity for the 2015/16 financial year.

**CARRIED 8/0  
BY ABSOLUTE MAJORITY**

Please note that the Officer's recommendation was amended in paragraphs 1a, 1b and 1c to define that the rate increase for the 2015/2016 financial year is 3.5% from the previous financial year.

Please note that the mover and seconder approved the amendment.

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

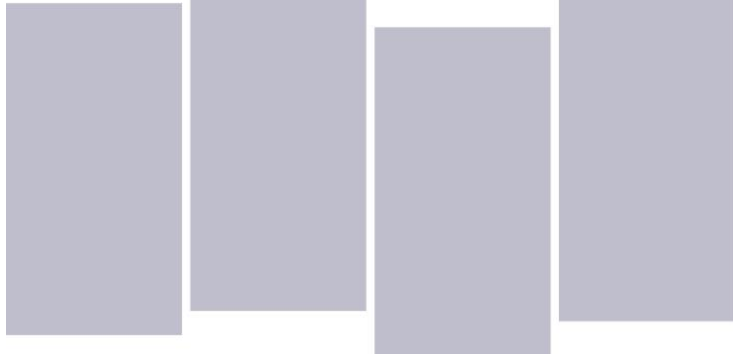
Nil

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

Nil

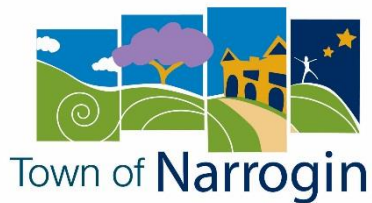
**13. CLOSURE OF MEETING**

6.55pm – The Presiding Member declared the meeting closed.



# ANNUAL BUDGET 2015 / 16

**ADOPTED 21 JULY 2015  
FOR PERIOD ENDING 30 JUNE 2016**



## **BUDGET FOR THE YEAR ENDED 30 JUNE 2016**

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The Town of Narrogin certifies that this is a true and correct copy of the Annual Budget 2015/16 adopted by Council on Tuesday, 21 July 2015 and used the following rates in the dollar for the Rates generation:

### **RATES INFORMATION**

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#### Gross Rental Valuation Area

<b>Rate Category</b>	<b>Rate in the \$</b>	<b>Minimum Rate</b>
GRV General	0.10057	\$1,006
UV General	0.77937	\$1,006

The general rates detailed above for the 2015/16 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 reasonable contribution to the cost of the Local Government's services and facilities.

All land (except exempt land) in the Town of Narrogin is rated according to its Gross Rental Value (GRV) or on the Unimproved Value (UV) basis.

A minimum Rate of \$1,006 (excluding rubbish collection and Waste Avoidance and Resource Recovery Act) is imposed in respect of any rateable land in accordance with Section 6.35 (1-6) of the Local Government Act 1995.

The Shire of Narrogin have committed to contributing \$154,000 for the use of services and facilities provided by the Town. Council is extremely grateful for this contribution from the Shire.

#### **Waste Avoidance and Resource Recovery Act Rate (Tip Site Maintenance)**

Section 66 of the Waste Avoidance and Resource Recovery Act allows Local Governments to levy a rate for the costs associated with rubbish tip maintenance:

The object of this rate is to ensure costs in relation to the maintenance and servicing of all refuse sites within the Town are equally distributed within the Town.

A receptacle charge rate has been set at \$210 within the GRV and UV valuation areas throughout the Town. The commercial rubbish charge rate has been set at \$215 for the initial bin and \$236.00 for an additional bin. The special rubbish charge rate for 2015/16 is \$318.

### Administration & Interest Charge for Rates & Service Charges

- a) Where no instalment option is indicated, penalty interest will begin to accrue at the rate of 11% on all Rates that remain unpaid 35 days after the date of issue. Where an instalment option is indicated, interest will begin to accrue at the rate of 11% pa on any instalment payment that remains unpaid after the due date of the instalment, until such time as the instalment is paid.
- b) Instalments: Rates payable by instalments is again offered, at the cost of \$11 per instalment after the initial payment, ie: \$33 in total. In addition to the administration charge, an interest rate of 5.5% (simple interest) will also be charged on the 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> instalments which will be evenly spread over the four instalments and clearly illustrated on the Rate Notice.
- c) Payment Arrangement Administration Fee: Ratepayers that are experiencing financial hardship may apply to enter into an agreed payment arrangement. The fee to administer these arrangements are:
  - i. 1 - 2 payments - \$0
  - ii. 3 - 5 payments - \$11
  - iii. Greater than 5 payments - \$33

## **STATEMENT OF ADOPTION**

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The Town of Narrogin's Budget for the year ending 30 June 2016 as contained in this document was adopted by the Council at a Special Meeting held on 21 July 2015.



## ELECTED MEMBERS

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The Town of Narrogin is a corporate body consisting of eight Elected Member positions, and a publicly elected Mayor. The Elected Members elect the Deputy Mayor every two years. However, due to the possible merger with the Shire of Narrogin, there is potential that re-election time frames may change after the election held in October 2015.

Current Members	Elected October	Retires October
• Mayor Leigh Ballard	2013	2017
• Deputy Mayor, Cr Arthur Paternoster	2011	2015
• Cr Michael Kain	2011	2015
• Cr Jan McKenzie	2013	2017
• Cr David Russell	2011	2015
• Cr Clive Bartron	2013	2017
• Cr Paul Schutz	2013	2017
• Cr Colin Ward	2013	2017
• VACANT	-	2015

Elections are held biennially on the third Saturday in October. These elections are subject to electoral procedures as governed by the Local Government Act 1995. Voting at these elections is not compulsory and the 2015 election will be conducted by a postal election run by the Electoral Commission.

Council Meetings are held on the second and fourth Tuesday of each month and are open to the public. Minutes of the meetings are available on the Town of Narrogin website [www.narrogin.wa.gov.au](http://www.narrogin.wa.gov.au). An Annual Meeting of Electors is held each financial year. A notice regarding this meeting is published in the local papers.



## ELECTED MEMBERS

Below are the Elected Members for the Town of Narrogin, at the time of adopting this budget document. The Elected Members are nominated to sit on a number of committees during the 2015/2016 financial year. The Committees of Council are identified by \*.

### **Mayor Leigh Ballard**

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#### **Committees**

- Airport Management\*
- Local Emergency Management (LEMC)\*
- SafeTown & Roadwise\*
- CEO Performance Review and Advisory, and Audit Committee\*
- NLC Strategic Review\*
- Chamber of Commerce
- Main Road WA Regional Board SubGroup
- Regional Road Group Wheatbelt South\*
- WALGA Central Country Zone\*
- Regional Transition Group
- Wheatbelt Development Commission

### **Deputy Mayor – Councillor Arthur Paternoster**

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#### **Committees**

- CEO Performance Review and Advisory, and Audit Committee\*
- Main Roads WA Regional Board SubGroup
- Regional Road Group Wheatbelt South\*
- WALGA Central Country Zone\*
- Regional Transition Group
- Airport Management\*
- Australia Day\*
- Local Emergency Management (LEMC)\*
- SafeTown & Roadwise\*

## **Councillor Michael Kain**

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### **Committees**

- Local Emergency Management (LEMC)\*
- Narrogin Community Youth Support
- SafeTown & Roadwise\*
- NLC Strategic Review\*
- Chamber of Commerce
- Dryandra Country Visitors Centre

## **Councillor Jan McKenzie**

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### **Committees**

- Australia Day\*
- Townscape Advisory\*
- CEO Performance Review and Advisory, and Audit Committee\*
- Museum Management

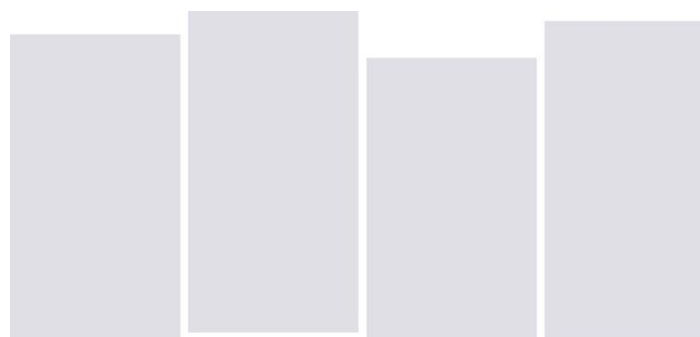
## **Councillor David Russell**

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### **Committees**

- Disability Access and Inclusion Advisory\*
- Cottage Homes



## **Councillor Clive Bartron**

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### **Committees**

- Local Emergency Management (LEMC)\*
- Disability Access and Inclusion Advisory\*
- Townscape Advisory\*
- CEO Performance Review and Advisory, and Audit Committee\*
- NLC Strategic Review\*
- WALGA Central Country Zone\*
- Rural Clinical School Advisory Group

## **Councillor Paul Schutz**

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### **Committees**

- CEO Performance Review and Advisory, and Audit Committee\*
- NLC Strategic Review\*
- Chamber of Commerce
- Rural Clinical School Advisory Group

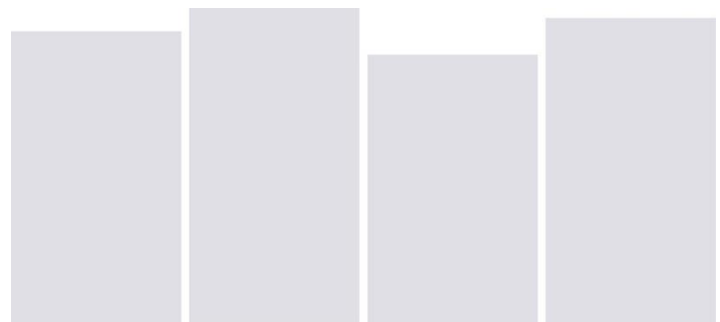
## **Councillor Colin Ward**

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### **Committees**

- Regional Road Group Wheatbelt South\*
- Regional Transition Group
- Dryandra Country Visitors Centre



# CHIEF EXECUTIVE OFFICER'S REPORT

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The Annual Budget 2015/16 has been prepared following extensive consultation with elected members and senior staff during several workshops including the integration of information from the Forward Capital Works Plan and other associated strategic documents. Council has continued to consolidate the financial operations of the organisation and this Budget has been adopted with a conservative approach to expenditure.

The budget has been prepared with a rate increase of 3.5% demonstrating Council's commitment to keeping increases to the lowest possible without stifling natural progression. This has been achieved after a number of years of reducing costs and unnecessary services and has resulted in a strong opening financial position.

Some of the significant projects that have been included in the Annual Budget 2015/16 are listed over.

There are many other exciting projects and developments that will occur throughout the year and I urge you to make contact with the Town of Narrogin's Administration Office on 98811944 for further information. Copies of the Annual Budget 2015/16 are available from the Administration Office or you can download a copy from the Town's website [www.narrogin.wa.gov.au](http://www.narrogin.wa.gov.au).

It is with pleasure that I present the Annual Budget 2015/16 that was adopted by Council on 21 July 2015. I look forward to continuing to bring substantial positive changes and improvements to our great community.

**Aaron Cook**  
**Chief Executive Officer**

## SIGNIFICANT PROJECTS 2015/2016

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Project	\$	
CLGF Grant Projects	\$552,000	F
Administration Building Extensions	\$450,000	
Skate Park Upgrade	\$366,000	FG
Administration Building Renovations	\$300,000	F
Regional Road Groups Roadworks	\$184,000	F
Roads to Recovery Roadworks	\$151,000	F
Disability Toilet	\$140,000	FG
Local Roadworks	\$123,000	
Replacement of Sweeper Truck	\$120,000	
Aged Disability Access Upgrade	\$108,000	F
Purchase of Land (Regional Waste Facility)	\$80,000	
Depot Upgrade	\$70,000	
Playground Equipment	\$60,000	
<b>Total Project Cost</b>	<b>\$2,674,000</b>	

(Funded or Partial Funded "F", Grant Dependent "G")

**TOWN OF NARROGIN**  
**BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

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**TOWN OF NARROGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Revenue</b>				
Rates	8	3,293,160	3,179,188	3,184,313
Operating Grants, Subsidies and Contributions		2,314,125	4,340,007	2,861,468
Fees and Charges	11	1,404,129	1,666,329	1,380,518
Service Charges	10	0	0	0
Interest Earnings	2(a)	131,800	157,701	96,300
Other Revenue	2(a)	155,000	142,614	105,000
		<u>7,298,214</u>	<u>9,485,839</u>	<u>7,627,599</u>
<b>Expenses</b>				
Employee Costs		(3,924,895)	(3,500,987)	(3,724,891)
Materials and Contracts		(3,741,897)	(2,146,945)	(3,115,875)
Utility Charges		(669,822)	(655,762)	(738,110)
Depreciation on Non-Current Assets	2(a)	(1,324,892)	(1,116,189)	(1,324,892)
Interest Expenses	2(a)	(44,846)	(51,680)	(50,796)
Insurance Expenses		(187,334)	(197,498)	(194,494)
Other Expenditure		(202,968)	(285,459)	(267,030)
		<u>(10,096,654)</u>	<u>(7,954,520)</u>	<u>(9,416,088)</u>
		(2,798,440)	1,531,319	(1,788,489)
 Non-Operating Grants, Subsidies and Contributions				
		869,088	743,119	217,194
Profit on Asset Disposals	3	4,130	(6,088)	19,340
Loss on Asset Disposals	3	(63,735)	(53,159)	(40,686)
<b>NET RESULT</b>		<b>(1,988,957)</b>	<b>2,215,191</b>	<b>(1,592,641)</b>
 <b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
 <b>TOTAL COMPREHENSIVE INCOME</b>		 <u><b>(1,988,957)</b></u>	 <u><b>2,215,191</b></u>	 <u><b>(1,592,641)</b></u>

**Notes:**

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 in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and is 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.

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



**TOWN OF NARROGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Revenue (Refer Notes 1,2,8 to 13)</b>				
Governance		5,100	738,379	6,200
General Purpose Funding		4,077,075	5,303,621	4,571,126
Law, Order, Public Safety		31,500	27,076	30,700
Health		7,500	6,645	8,750
Education and Welfare		1,402,564	1,396,551	1,447,107
Housing		7,800	7,700	7,800
Community Amenities		974,121	946,835	878,745
Recreation and Culture		322,139	413,801	300,253
Transport		186,502	174,298	100,000
Economic Services		231,401	270,599	210,277
Other Property and Services		52,514	200,334	66,641
		<u>7,298,216</u>	<u>9,485,839</u>	<u>7,627,599</u>
<b>Expenses Excluding Finance Costs (Refer Notes 1,2 &amp; 14)</b>				
Governance		(1,641,394)	(1,019,836)	(957,343)
General Purpose Funding		(166,081)	(169,538)	(167,592)
Law, Order, Public Safety		(253,432)	(252,447)	(228,378)
Health		(125,838)	(82,653)	(97,655)
Education and Welfare		(1,488,976)	(1,180,637)	(1,527,205)
Housing		0	(8,917)	0
Community Amenities		(1,261,878)	(1,018,810)	(1,083,881)
Recreation and Culture		(2,537,894)	(2,414,322)	(2,751,784)
Transport		(1,493,308)	(1,252,450)	(1,443,417)
Economic Services		(1,007,109)	(584,579)	(1,064,510)
Other Property and Services		(75,898)	81,349	(43,527)
		<u>(10,051,808)</u>	<u>(7,902,840)</u>	<u>(9,365,292)</u>
<b>Finance Costs (Refer Notes 2 &amp; 5)</b>				
Governance		(4,177)	(5,729)	(5,605)
Recreation and Culture		(30,079)	(33,429)	(32,853)
Economic Services		(10,590)	(12,522)	(12,338)
		<u>(44,846)</u>	<u>(51,680)</u>	<u>(50,796)</u>
<b>Non-operating Grants, Subsidies and Contributions</b>				
Governance		0	552,391	0
Recreation and Culture		600,000	0	0
Transport		269,086	190,728	217,194
		<u>869,086</u>	<u>743,119</u>	<u>217,194</u>

**TOWN OF NARROGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Profit/(Loss) On</b>				
<b>Disposal Of Assets (Refer Note 3)</b>				
Governance		(12,561)	0	(4,434)
Law, Order, Public Safety		(8,428)	(12,637)	(10,110)
Education and Welfare		(14,493)	(11,366)	(12,793)
Transport		(20,490)	(35,244)	14,978
Economic Services		0	0	4,340
Other Property and Services		(3,633)	0	(13,327)
		<u>(59,605)</u>	<u>(59,247)</u>	<u>(21,346)</u>
<b>NET RESULT</b>		<b>(1,988,957)</b>	<b>2,215,191</b>	<b>(1,592,641)</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Comprehensive Income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(1,988,957)</u></b>	<b><u>2,215,191</u></b>	<b><u>(1,592,641)</u></b>

**Notes:**

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 in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement 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.

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

**TOWN OF NARROGIN  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		3,310,080	3,241,862	3,196,318
Operating Grants, Subsidies and Contributions		2,350,138	4,340,007	2,886,668
Fees and Charges		1,404,129	1,753,148	1,377,518
Service Charges		0	0	0
Interest Earnings		131,800	157,701	125,254
Goods and Services Tax		233,569	195,432	452,050
Other Revenue		155,000	152,877	105,000
		<u>7,584,716</u>	<u>9,841,027</u>	<u>8,142,808</u>
<b>Payments</b>				
Employee Costs		(3,924,895)	(3,500,987)	(3,628,756)
Materials and Contracts		(3,584,459)	(2,299,457)	(3,130,290)
Utility Charges		(669,822)	(655,762)	(726,905)
Interest Expenses		(47,221)	(51,680)	(50,796)
Insurance Expenses		(187,334)	(197,498)	(194,494)
Goods and Services Tax		(348,126)	(291,169)	(441,950)
Other Expenditure		(202,968)	(285,459)	(267,030)
		<u>(8,964,825)</u>	<u>(7,282,012)</u>	<u>(8,440,221)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>(1,380,109)</u>	<u>2,559,015</u>	<u>(297,413)</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	4	0	0	0
Payments for Purchase of Property, Plant & Equipment	4	(1,900,727)	(753,111)	(1,142,002)
Payments for Construction of Infrastructure	4	(1,867,724)	(464,969)	(685,239)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		869,088	743,119	217,194
Proceeds from Sale of Plant & Equipment	3	247,000	183,386	228,600
<b>Net Cash Used in Investing Activities</b>		<u>(2,652,363)</u>	<u>(291,575)</u>	<u>(1,381,447)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(144,809)	(138,357)	(138,357)
Advances to Community Groups		0	0	0
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	450,000	0	0
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>305,191</u>	<u>(138,357)</u>	<u>(138,357)</u>
<b>Net Increase (Decrease) in Cash Held</b>		(3,727,281)	2,129,083	(1,817,217)
Cash at Beginning of Year		5,834,190	3,705,107	3,710,676
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u>2,106,909</u>	<u>5,834,190</u>	<u>1,893,459</u>

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

**TOWN OF NARROGIN  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Revenue</b>	1,2			
Governance		5,100	1,290,770	6,200
General Purpose Funding		783,915	2,124,433	1,386,813
Law, Order, Public Safety		31,500	27,076	30,700
Health		7,500	6,645	8,750
Education and Welfare		1,402,564	1,396,551	1,447,107
Housing		7,800	7,700	7,800
Community Amenities		974,121	946,835	878,745
Recreation and Culture		922,139	413,801	300,253
Transport		459,156	358,938	332,194
Economic Services		231,401	270,599	214,617
Other Property and Services		53,076	200,334	66,641
		<u>4,878,272</u>	<u>7,043,682</u>	<u>4,679,820</u>
<b>Expenses</b>	1,2			
Governance		(1,658,132)	(1,025,565)	(967,382)
General Purpose Funding		(166,081)	(169,538)	(167,592)
Law, Order, Public Safety		(261,860)	(265,084)	(238,488)
Health		(125,838)	(82,653)	(97,655)
Education and Welfare		(1,503,469)	(1,192,003)	(1,539,998)
Housing		0	(8,917)	0
Community Amenities		(1,261,878)	(1,018,810)	(1,083,881)
Recreation and Culture		(2,567,973)	(2,447,751)	(2,784,637)
Transport		(1,517,366)	(1,281,606)	(1,443,439)
Economic Services		(1,017,699)	(597,101)	(1,076,848)
Other Property and Services		(80,091)	81,351	(56,854)
		<u>(10,160,387)</u>	<u>(8,007,677)</u>	<u>(9,456,774)</u>
<b>Net Result Excluding General Rates</b>		(5,282,115)	(963,995)	(4,776,954)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	3	59,605	59,247	21,346
Depreciation on Assets	2(a)	1,324,892	1,116,189	1,324,892
Movement in Current Staff Leave Provisions		0	116,305	0
Movement in Deferred Pensioners			(24,217)	0
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	4	0	0	0
Purchase Property, Plant and Equipment	4	(1,900,727)	(753,111)	(1,142,002)
Purchase Infrastructure	4	(1,867,724)	(464,969)	(685,239)
Proceeds from Disposal of Assets	3	247,000	183,386	228,600
Repayment of Debentures	5	(144,809)	(138,357)	(138,357)
Proceeds from New Debentures	5	450,000	0	0
Self-Supporting Loan Principal Income		0	0	0
Transfers to Reserves (Restricted Assets)	6	(733,990)	(2,460,591)	(199,221)
Transfers from Reserves (Restricted Assets)	6	2,906,885	728,837	1,132,231
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,647,823	1,069,911	1,055,431
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,647,823	5,040
<b>Amount Required to be Raised from General Rate</b>	8	<u>(3,293,160)</u>	<u>(3,179,188)</u>	<u>(3,184,313)</u>

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

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**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.

**The Local Government Reporting Entity**

All Funds through which the Council 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 16 to this budget document.

**(b) 2014/15 Actual Balances**

Balances shown in this budget as 2014/15 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) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

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

**(e) Goods and Services Tax (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.

**(f) Superannuation**

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) 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 7 - Net Current Assets.

**(h) 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.

**(i) 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.

**(j) 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.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
  - (i) that are plant and equipment; and
  - (ii) that are -
    - (I) land and buildings; or
    - (II) infrastructure; and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

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

***Land Under Control***

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

***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 Council 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.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

***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.

***Transitional Arrangement***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation Methodology*** section as detailed above.

***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 Council.

***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.



**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

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

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

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

***Capitalisation Threshold***

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

Plant, property and equipment (excluding buildings) \$5,000 or greater, and buildings and infrastructure items to \$10,000 or greater.

**(k) Fair Value of Assets and Liabilities**

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

Fair Value is the price that Council 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.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

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 (i.e. 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 Council 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 Council are consistent with one or more of the following valuation approaches:

**Market approach**

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

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

**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 Council 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.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

**(l) Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. 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.

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) 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 Council's 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.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) 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 Council 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.

**(m) Impairment of Assets**

In accordance with Australian Accounting Standards the Council's 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.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) 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 2016.

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

Provision is made for the Council'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 Council'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 Council'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 Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council 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.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) 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.

**(q) Provisions**

Provisions are recognised when the Council 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.

**(r) 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 Council, 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.

**(s) 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 Council'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 17.

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(t) Current and Non-Current Classification**

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

**(u) Comparative Figures**

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

**(v) Budget Comparative Figures**

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



**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
(a) <b>Net Result</b>			
The Net Result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	29,250	28,437	30,250
Other Services	0	0	0
<b>Depreciation</b>			
<b>By Program</b>			
Governance	31,266	24,758	31,266
General Purpose Funding	0	0	0
Law, Order, Public Safety	18,075	16,589	18,075
Health	0	0	0
Education and Welfare	37,740	34,485	37,740
Housing	0	0	0
Community Amenities	11,665	8,356	11,665
Recreation and Culture	498,947	422,529	498,947
Transport	588,656	485,602	588,656
Economic Services	43,577	46,136	43,577
Other Property and Services	94,966	77,734	94,966
	1,324,892	1,116,189	1,324,892
<b>By Class</b>			
Land and Buildings	559,203	471,115	559,203
Furniture and Equipment	67,320	56,715	67,320
Plant and Equipment	134,865	113,620	134,865
Roads	394,764	332,580	394,764
Footpaths	41,239	34,743	41,239
Drainage	72,941	61,451	72,941
Other	54,560	45,965	54,560
	1,324,892	1,116,189	1,324,892
<b>Interest Expenses (Finance Costs)</b>			
- Debentures ( <i>refer note 5(a)</i> )	44,846	51,680	50,796
Other	0	0	0
	44,846	51,680	50,796
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	50,000	68,926	40,000
- Other Funds	40,000	44,685	15,000
Other Interest Revenue ( <i>refer note 13</i> )	41,800	44,090	41,300
	131,800	157,701	96,300
(iii) <b>Other Revenue</b>			
Reimbursements and Recoveries	0	61,120	45,000
Other	155,000	81,494	60,000
	155,000	142,614	105,000

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**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, reflected by the Town's Community Vision, and for each of its broad activities/programs.

**COMMUNITY VISION**

Prosperity and growth as a regional centre.

**GOVERNANCE**

**Objective:**

To provide a decision making process for the effective allocation of scarce resources.

**Activities:**

Includes the activities of members of council and administration support available to the council for provision of governance of the district. Other costs relate to the task of assisting elected members and electors on matters which do not concern specific Town services.

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow for the provisions of infrastructure and services.

**Activities:**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

To provide services to help ensure a safer community.

**Activities:**

Supervision and enforcement of various local laws, fire prevention, animal control and other aspects of public safety including emergency services.

**HEALTH**

**Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

Inspect food outlets and their control, noise control and waste disposal compliance.

**EDUCATION AND WELFARE**

**Objective:**

To provide services to the disadvantaged, the elderly, children and youth.

**Activities:**

Preschool and other education, children and youth services, elderly and disadvantaged, senior citizens services.

**HOUSING**

**Objective:**

To provide housing to senior employees.

**Activities:**

Provision of staff housing.

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**COMMUNITY AMENITIES**

**Objective:**

To provided services required by the community.

**Activities:**

Rubbish collection services, operation of refuse disposal site, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning scheme, cemetery and public conveniences.

**RECREATION AND CULTURE**

**Objective:**

The provide recreational and cultural services to the community.

**Activities:**

Maintain public halls, civic centres, aquatic centre, recreational centre and various sporting facilities, Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

**TRANSPORT**

**Objective:**

To provide safe, effective and efficient transport services to the community.

**Activities:**

Construct and maintenance of roads, streets, footpaths, depots parking facilities. Purchase of plant and equipment.

**ECONOMIC SERVICES**

**Objective:**

To promote the Town and its economic wellbeing.

**Activities:**

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, and standpipes. Building Control.

**OTHER PROPERTY & SERVICES**

**Objective:**

To monitor and control the Town's overheads operation accounts and town planning scheme.

**Activities:**

Private works operation, plant repair and operation costs, administration overheads, community development overheads and gross salary and wages.

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**3. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>
	\$	\$	\$
<b>Governance</b>			
CEO Vehicle	45,950	40,000	(5,950)
DCCS Vehicle	33,611	27,000	(6,611)
<b>Law, Order &amp; Public Safety</b>			
RO Vehicle	28,428	20,000	(8,428)
<b>Education &amp; Welfare</b>			
CHCP Vehicle	14,983	10,000	(4,983)
CATS Vehicle	23,510	14,000	(9,510)
<b>Transport</b>			
DTES Vehicle	28,524	27,500	(1,024)
WF Vehicle	21,215	20,000	(1,215)
LH Vehicle	16,432	20,000	3,568
Multi-Terrain Bobcat	26,471	18,000	(8,471)
Sweeper Truck	33,348	20,000	(13,348)
<b>Other Property &amp; Services</b>			
MF Vehicle	20,695	16,500	(4,195)
MLC Vehicle	13,438	14,000	562
	<b>306,605</b>	<b>247,000</b>	<b>(59,605)</b>

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>
	\$	\$	\$
Plant & Equipment	306,605	247,000	(59,605)
	<b>306,605</b>	<b>247,000</b>	<b>(59,605)</b>

**Summary**

	<b>2015/16 BUDGET</b>
	<b>\$</b>
Profit on Asset Disposals	4,130
Loss on Asset Disposals	(63,735)
	<u>(59,605)</u>

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**4. ACQUISITION OF ASSETS**

The following assets are budgeted to be acquired during the 2015/16 financial year:

Asset Class	Reporting Program											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 \$						
<u>Property, Plant and Equipment</u>																	
Land and Buildings	770,000	0	15,000	0	140,000	0	80,000	97,879	70,000	75,000	0	1,247,879					
Furniture and Equipment	25,000	0	0	0	10,000	0	0	28,000	0	0	0	63,000					
Plant and Equipment	86,500	0	48,096	0	53,000	0	0	0	352,252	0	50,000	589,848					
<u>Infrastructure</u>																	
Roads	0	0	0	0	0	0	0	0	459,252	0	0	459,252					
Footpaths	0	0	0	0	0	0	0	0	50,000	0	0	50,000					
Drainage	0	0	0	0	0	0	50,000	0	0	0	0	50,000					
Parks & Ovals	0	0	0	0	0	0	0	0	0	0	0	0					
Other	0	0	0	0	108,872	0	126,100	993,500	50,000	30,000	0	1,308,472					
<u>Land Held for Resale</u>																	
	881,500	0	63,096	0	311,872	0	256,100	1,119,379	981,504	105,000	50,000	3,768,451					

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**5. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

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

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$
<b>Governance</b>								
125 Corporate Software & Server Upgrade	136,333	0	43,952	42,524	92,381	136,333	4,177	5,729
128 Administration Building Extension	0	450,000	0	0	450,000	0	0	0
<b>Recreation and Culture</b>								
121 Narrogin Regional Leisure Centre	398,598	0	41,157	38,916	357,441	398,598	21,314	23,554
126 Town Hall Renovations	233,370	0	25,420	24,467	207,950	233,370	8,765	9,875
<b>Economic Services</b>								
124 Commercial Property	65,323	0	24,983	23,556	40,340	65,323	3,532	4,960
127 Industrial Land Purchases	159,841	0	9,297	8,894	150,544	159,841	7,058	7,562
	<b>993,465</b>	<b>450,000</b>	<b>144,809</b>	<b>138,357</b>	<b>1,298,656</b>	<b>993,465</b>	<b>44,846</b>	<b>51,680</b>

All debenture repayments will be financed by general purpose revenue.

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2015/16

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
<b>Governance</b>								
128 Administration Building Extension	450,000	WATC	Debenture	10	82,517	3.32	450,000	0
					82,517		450,000	0

(c) Unspent Debentures

The Town had no unspent debenture funds as at 30th June 2015 nor is it expected to have unspent debenture funds as at 30th June 2016.

(d) Overdraft

The Town has not utilised an overdraft facility during the 2014/15 financial year although an overdraft facility of \$400,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2015/16.

**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>6. RESERVES</b>			
<b>(a) Refuse Reserve</b>			
Opening Balance	329,707	320,663	320,663
Amount Set Aside / Transfer to Reserve	3,852	9,044	4,656
Amount Used / Transfer from Reserve	<u>(91,000)</u>	<u>0</u>	<u>(80,000)</u>
	<u>242,559</u>	<u>329,707</u>	<u>245,319</u>
<b>(b) Emergency Service Reserve</b>			
Opening Balance	12,945	12,590	12,590
Amount Set Aside / Transfer to Reserve	151	355	183
Amount Used / Transfer from Reserve	<u>(13,096)</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>12,945</u>	<u>12,773</u>
<b>(c) Aged Care Development Reserve</b>			
Opening Balance	835,886	708,326	708,326
Amount Set Aside / Transfer to Reserve	9,765	229,053	10,284
Amount Used / Transfer from Reserve	<u>(712,990)</u>	<u>(101,493)</u>	<u>(164,000)</u>
	<u>132,661</u>	<u>835,886</u>	<u>554,610</u>
<b>(d) J Hogg Memorial Reserve</b>			
Opening Balance	82,787	80,530	80,530
Amount Set Aside / Transfer to Reserve	967	2,257	1,169
Amount Used / Transfer from Reserve	<u>(35,000)</u>	<u>0</u>	<u>(35,000)</u>
	<u>48,754</u>	<u>82,787</u>	<u>46,699</u>
<b>(e) Community Assisted Transport Service (CATS) Vehicle Replacement</b>			
Opening Balance	8,842	8,299	8,299
Amount Set Aside / Transfer to Reserve	103	6,816	8,120
Amount Used / Transfer from Reserve	<u>(6,000)</u>	<u>(6,273)</u>	<u>(16,000)</u>
	<u>2,945</u>	<u>8,842</u>	<u>419</u>
<b>(f) Building Reserve</b>			
Opening Balance	281,792	139,750	139,750
Amount Set Aside / Transfer to Reserve	3,292	142,042	3,176
Amount Used / Transfer from Reserve	<u>(155,000)</u>	<u>0</u>	<u>0</u>
	<u>130,084</u>	<u>281,792</u>	<u>142,926</u>
<b>(g) Narrogin Regional Leisure Centre Reserve (NRLC)</b>			
Opening Balance	109,410	50,000	50,000
Amount Set Aside / Transfer to Reserve	1,278	59,410	31,947
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>110,688</u>	<u>109,410</u>	<u>81,947</u>
<b>(h) Employee Entitlement Reserve</b>			
Opening Balance	326,113	209,808	209,808
Amount Set Aside / Transfer to Reserve	3,810	116,305	3,046
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>(32,000)</u>
	<u>329,923</u>	<u>326,113</u>	<u>180,854</u>
<b>Total Reserves C/Fwd</b>	<u>997,614</u>	<u>1,987,482</u>	<u>1,265,547</u>



**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd</b>	<u>997,614</u>	<u>1,987,482</u>	<u>1,265,547</u>
<b>(i) Plant, Vehicle &amp; Equipment Reserve</b>			
Opening Balance	342,821	150,854	150,854
Amount Set Aside / Transfer to Reserve	4,005	191,967	52,597
Amount Used / Transfer from Reserve	<u>(236,752)</u>	<u>0</u>	<u>(60,000)</u>
	<u>110,074</u>	<u>342,821</u>	<u>143,451</u>
<b>(j) Economic Development Reserve</b>			
Opening Balance	142,454	87,000	87,000
Amount Set Aside / Transfer to Reserve	1,664	55,454	2,715
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>144,118</u>	<u>142,454</u>	<u>89,715</u>
<b>(k) IT &amp; Office Equipment Reserve</b>			
Opening Balance	20,000	0	0
Amount Set Aside / Transfer to Reserve	234	20,000	20,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>20,234</u>	<u>20,000</u>	<u>20,000</u>
<b>(l) Tourism &amp; Area Promotion Reserve</b>			
Opening Balance	100,000	0	0
Amount Set Aside / Transfer to Reserve	1,168	100,000	50,000
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>101,168</u>	<u>100,000</u>	<u>50,000</u>
<b>(m) HACC Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	590,812	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>590,812</u>	<u>0</u>	<u>0</u>
<b>(n) CHCP Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	93,178	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>93,178</u>	<u>0</u>	<u>0</u>
<b>(n) Unspent Grants &amp; Contributions Reserve</b>			
Opening Balance	1,687,047	780,230	780,230
Amount Set Aside / Transfer to Reserve	19,711	1,527,888	11,328
Amount Used / Transfer from Reserve	<u>(1,657,047)</u>	<u>(621,071)</u>	<u>(745,231)</u>
	<u>49,711</u>	<u>1,687,047</u>	<u>46,327</u>
<b>Total Reserves</b>	<u>2,106,909</u>	<u>4,279,804</u>	<u>1,615,040</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

<b>6. RESERVES (Continued)</b>	<b>2015/16 Budget \$</b>	<b>2014/15 Actual \$</b>	<b>2014/15 Budget \$</b>
<b>SUMMARY OF RESERVE TRANSFERS</b>			
<b>Transfers to Reserves</b>			
Refuse Reserve	3,852	9,044	4,656
Emergency Service Reserve	151	355	183
Aged Care Development Reserve	9,765	229,053	10,284
J Hogg Memorial Reserve	967	2,257	1,169
Community Assisted Transport Service (CATS)	103	6,816	8,120
Building Reserve	3,292	142,042	3,176
Narrogin Regional Leisure Centre Reserve (NRI)	1,278	59,410	31,947
Employee Entitlement Reserve	3,810	116,305	3,046
Plant, Vehicle & Equipment Reserve	4,005	191,967	52,597
Economic Development Reserve	1,664	55,454	2,715
IT & Office Equipment Reserve	234	20,000	20,000
Tourism & Area Promotion Reserve	1,168	100,000	50,000
HACC Reserve	590,812	0	0
CHCP Reserve	93,178	0	0
Unspent Grants & Contributions Reserve	19,711	1,527,888	11,328
	<u>733,990</u>	<u>2,460,591</u>	<u>199,221</u>
<b>Transfers from Reserves</b>			
Refuse Reserve	(91,000)	0	(80,000)
Emergency Service Reserve	(13,096)	0	0
Aged Care Development Reserve	(712,990)	(101,493)	(164,000)
J Hogg Memorial Reserve	(35,000)	0	(35,000)
Community Assisted Transport Service (CATS)	(6,000)	(6,273)	(16,000)
Building Reserve	(155,000)	0	0
Narrogin Regional Leisure Centre Reserve (NRI)	0	0	0
Employee Entitlement Reserve	0	0	(32,000)
Plant, Vehicle & Equipment Reserve	(236,752)	0	(60,000)
Economic Development Reserve	0	0	0
IT & Office Equipment Reserve	0	0	0
Tourism & Area Promotion Reserve	0	0	0
HACC Reserve	0	0	0
CHCP Reserve	0	0	0
Unspent Grants & Contributions Reserve	(1,657,047)	(621,071)	(745,231)
	<u>(2,906,885)</u>	<u>(728,837)</u>	<u>(1,132,231)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(2,172,895)</u>	<u>1,731,754</u>	<u>(933,010)</u>

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**6. 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:

**Refuse Reserve**

To fund infrastructure development and rehabilitation costs associates with the Town's tip site as well the purchase and development a regional waste facility.

**Emergency Service Reserve**

To fund the replacement and/or purchase of emergency service plant, property and equipment.

**Aged Care Development Reserve**

To support the delivery of home/aged care services within the district including the purchase of plant and equipment and the relocation of Jessie house.

**J Hogg Memorial Reserve**

This Reserve was established from funds bequeathed to the Town by the Late Jessie Hogg. The purpose of this reserve is to fund community infrastructure development/enhancements.

**Community Assisted Transport Service (CATS) Vehicle Replacement**

To fund the replacement/change over of the CATS vehicle.

**Building Reserve**

To support the acquisition, upgrade or enhancements of buildings within the district.

**Narrogin Regional Leisure Centre Reserve (NRLC)**

To fund YMCA additional maintenance works as well as acquisitions, upgrades and enhancement of the building, major plant & equipment items.

**Employee Entitlement Reserve**

To fund current and past employee's leave entitlements and redundancy payouts.

**Plant, Vehicle & Equipment Reserve**

To support the purchase/replacement of motor vehicles, and heavy plant and equipment.

**Economic Development Reserve**

To fund economic development projects that will benefit the district.

**IT & Office Equipment Reserve**

To fund the purchase and upgrade of computer equipment, software and office equipment.

**Tourism & Area Promotion Reserve**

For the purpose of tourism & district promotion activities, significant events and festivals which includes banner poles, entry statements and outdoor digital screens.

**HACC Reserve**

To store unspent H.A.C.C grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.

**CHCP Reserve**

To store unspent C.H.C.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.

**Unspent Grants & Contributions Reserve**

To store unspent grants and contributions. Funds can only be expended on items that have been approved by the relevant grant agreement.

All Reserve accounts, except those listed below are not expected to be used within a set period as further transfers to these reserve accounts are expected as funds are utilised.

The Aged Care Development Reserve is to be split into three different Reserve accounts so that the unspent grants for H.A.C.C and C.H.C.P programs will be removed to their own specific Reserve account.

The Emergency Services Reserve is expected to be utilised in 2015/16.

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

	Note	2015/16 Budget \$	2014/15 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	0	1,554,390
Cash - Restricted Reserves	15(a)	2,106,909	4,279,800
Receivables		650,000	835,927
Inventories		0	0
		<u>2,756,909</u>	<u>6,670,117</u>
<b>LESS: CURRENT LIABILITIES</b>			
Trade and Other Payables		(650,000)	(643,063)
Short Term Borrowings		0	0
Long Term Borrowings		0	0
Provisions		0	(425,540)
		<u>(650,000)</u>	<u>(1,068,603)</u>
<b>NET CURRENT ASSET POSITION</b>		<b>2,106,909</b>	<b>5,601,514</b>
Less: Cash - Restricted Reserves	15(a)	(2,106,909)	(4,279,804)
Less: Land Held for Resale		0	0
Less: Current Loans - Clubs / Institutions		0	0
Add: Current Portion of Debentures		0	0
Add: Leave Liability Not Required		0	326,113
<b>ESTIMATED SURPLUS/(DEFICIENCY) C/FWD</b>		<u><u>0</u></u>	<u><u>1,647,823</u></u>

The estimated surplus c/fwd in the 2014/15 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**8. RATING INFORMATION - 2015/16 FINANCIAL YEAR**

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
<b>General Rate</b>								
GRV	0.100570	1,943	28,275,680	2,843,685	2,362	0	2,846,047	2,742,732
UV	0.779365	1	1,328	1,035	0	0	1,035	1,000
<b>Sub-Totals</b>		1,944	28,277,008	2,844,720	2,362	0	2,847,082	2,743,732
<b>Minimum Payment</b>								
GRV	1006	443	3,264,542	445,658	420	0	446,078	435,456
UV	1006	0	0	0	0	0	0	0
<b>Sub-Totals</b>		443	3,264,542	445,658	420	0	446,078	435,456
Discounts (Note 12)							0	0
<b>Total Amount Raised from General Rate</b>							3,293,160	3,179,188
Ex-Gratia Rates Specified Area Rates (Note 9)							350	352
							0	0
<b>Total Rates</b>							3,293,510	3,179,540

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR (CONTINUED)**

All land except exempt land in the Town of Narrogin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) for the mining lease in the Town.

The general rates detailed above for the 2015/16 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 Town's services/facilities.

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR**

The Town does not plan to impose a specified area rate in the 2015/16 financial year.

**10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR**

The Town does not plan to impose a service charge in the 2015/16 financial year.

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2015/16 Budget \$</b>	<b>2014/15 Actual \$</b>
Governance	100	3,354
General Purpose Funding	22,900	22,630
Law, Order, Public Safety	15,800	16,146
Health	7,500	6,645
Education and Welfare	112,075	123,101
Housing	7,800	7,700
Community Amenities	925,650	921,332
Recreation and Culture	32,129	112,209
Transport	0	0
Economic Services	227,661	264,093
Other Property and Services	52,514	189,119
	<u>1,404,129</u>	<u>1,666,329</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS  
- 2015/16 FINANCIAL YEAR**

The Town has estimated \$40,000 of doubtful debts at the end of the 2014/15 financial year. Which may be written off in the 2015/16 financial year.

The Town is offer an early payment rates incentive prize to rates payers who pay off their rates and charges in full on or before the 28 August 2015.

	<b>2015/16 Budget \$</b>
1 x First Prize	500
1 x Second Prize	300
12 x Third to Fourteenth Prizes	1,200
<b>TOTAL</b>	<u><u>2,000</u></u>

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**13. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR**

	Interest Rate %	Admin. Charge \$	2015/16 Budget \$	2014/15 Actual \$
Interest on Unpaid Rates	11.00%		28,300	30,458
Interest on Instalments Plan	5.50%		13,500	13,632
Charges on Instalment Plan		\$33.00	14,000	14,010
			55,800	58,100

The statutory instalment plan administration charge calculates to be \$11.00 per instalment (2 to 4).

Ad hoc payment arrangements are available to rate payers who can demonstrate genuine financial hardship. The Town will impose charges on ad hoc payment arrangements in addition to 11% penalty interest.

1 to 2 payments	\$0.00
2 to 5 payments	\$11.00
greater than 5 payments	\$33.00

Rates & Charges payment dates:

Date of Service	24 July 2015
Due Date	28 August 2015
First Instalment	28 August 2015
Second Instalment	28 October 2015
Third Instalment	4 January 2016
Fourth Instalment	4 March 2016

**14. ELECTED MEMBERS REMUNERATION**

The following fees, expenses and allowances were paid to council members and/or the mayor.

	2015/16 Budget \$	2014/15 Actual \$
Meeting Fees	86,000	79,500
Mayor's Allowance	18,500	18,500
Deputy Mayor's Allowance	4,625	4,625
Travelling Expenses	5,000	0
Telecommunications Allowance	5,600	5,100
	119,725	107,725



**TOWN OF NARROGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**15. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) 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:

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash - Unrestricted	0	1,554,386	278,419
Cash - Restricted	2,106,909	4,279,804	1,615,040
	<u>2,106,909</u>	<u>5,834,190</u>	<u>1,893,459</u>

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

Refuse Reserve	242,559	329,707	245,319
Emergency Service Reserve	0	12,945	12,773
Aged Care Development Reserve	132,661	835,886	554,610
J Hogg Memorial Reserve	48,754	82,787	46,699
Community Assisted Transport Service (CATS) Vehicle	2,945	8,842	419
Building Reserve	130,084	281,792	142,926
Narrogin Regional Leisure Centre Reserve (NRLC)	110,688	109,410	81,947
Employee Entitlement Reserve	329,923	326,113	180,854
Plant, Vehicle & Equipment Reserve	110,074	342,821	143,451
Economic Development Reserve	144,118	142,454	89,715
IT & Office Equipment Reserve	20,234	20,000	20,000
Tourism & Area Promotion Reserve	101,168	100,000	50,000
HACC Reserve	590,812	0	0
CHCP Reserve	93,178	0	0
Unspent Grants & Contributions Reserve	49,711	1,687,047	46,327
	<u>2,106,909</u>	<u>4,279,804</u>	<u>1,615,040</u>

**(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result**

Net Result	(1,988,957)	2,215,191	(1,592,641)
Depreciation	1,324,892	1,116,189	1,324,892
(Profit)/Loss on Sale of Asset	59,605	59,247	21,346
(Increase)/Decrease in Receivables	86,502	136,380	65,209
(Increase)/Decrease in Inventories	0	0	0
Increase/(Decrease) in Payables	6,937	(224,873)	94,975
Increase/(Decrease) in Employee Provisions	(2)	0	6,000
Grants/Contributions for the Development of Assets	(869,086)	(743,119)	(217,194)
<b>Net Cash from Operating Activities</b>	<u>(1,380,109)</u>	<u>2,559,015</u>	<u>(297,413)</u>

**(c) Undrawn Borrowing Facilities**

<b>Credit Standby Arrangements</b>			
Bank Overdraft Limit	400,000	400,000	400,000
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	15,000	15,000	15,000
Credit Card Balance at Balance Date	0	0	0
<b>Total Amount of Credit Unused</b>	<u>415,000</u>	<u>415,000</u>	<u>415,000</u>
<b>Loan Facilities</b>			
Loan Facilities in use at Balance Date	<u>1,298,656</u>	<u>993,465</u>	<u>996,480</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**TOWN OF NARROGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**16. 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-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-16 \$
Cultural Development	4,820	0	0	4,820
Public Open Space Bonds	49,560	0	0	49,560
Crossover/Footpath	8,150	6,000	(6,000)	8,150
Town Hall Facility Booking	3,175	2,000	(2,000)	3,175
Musical Society	300	0	0	300
Narrogin Abattoir Committee	480	0	0	480
Meat Inspection	1,990	0	0	1,990
Other	250	0	0	250
	<u>68,725</u>	<u>8,000</u>	<u>(8,000)</u>	<u>68,725</u>

**17. MAJOR LAND TRANSACTIONS**

The Town does not anticipate any major land transactions to occur during the 2015/16 financial year.

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2015/16.

**Town of Narrogin**  
**DRAFT Schedule of Fees and Charges for 2015/2016**

Sub Program	Details	2014/15	2015/16	2014/15	2015/16	Eligible Comm. Groups	Local Not For Profit	ToN or Stat
		\$	\$	\$	\$			
<b>3. General Purpose Funding</b>								
<b>Rating</b>	<b>Rates and Other Charges</b>							
	Penalty Interest	11.00%	11.00%	----	----			Stat/ToN
	Instalment interest	5.50%	5.50%	----	----			Stat/ToN
	Instalment Charge (Statutory 4 instalments)	30.00	33.00	----	----			ToN
	<b>Ad hoc payment arrangements</b>							
	- 1 to 2 payments	0.00	0.00	----	----			ToN
	- 2 to 5 payments	10.00	11.00	----	----			ToN
	- greater then 5	27.00	33.00	----	----			ToN
	Electoral roll copy	11.00	11.00	----	----			ToN
	Rate enquiries	65.00	68.00	----	----			ToN
	Orders & Requisitions	125.00	128.00	----	----			ToN
<b>Other General Purpose Funding</b>								
	Outstanding Sundry Debtors	11.00%	11.00%	----	----			ToN
<b>5. Law, Order &amp; Public Safety</b>								
<b>Animal Control</b>	<b>Ranger Services</b>							
	Seizure impoundment registered dog/cat	30.00	30.00	----	----			Stat
	Seizure impoundment unregistered dog/cat	50.00	50.00	----	----			Stat
	Daily Impound Fee	15.00	15.00	----	----			ToN
	Destruction/disposal of dog/cat	50.00	100.00	----	----			ToN
	Surrender of dog/cat	----	100.00	----	----			
	Out of hours release fee	60.00	60.00	----	----			Stat
	Sale of dog/cat (excluding license)	50.00	50.00	----	----			ToN
	Unsterilised dog/cat registration fee 1 year	50.00	50.00	25.00	25.00			Stat
	Unsterilised dog/cat registration fee 3 years	120.00	120.00	60.00	60.00			Stat
	Unsterilised dog/cat registration fee life time	250.00	250.00	125.00	125.00			Stat
	Sterilised dog/cat registration fee 1 year	20.00	20.00	5.00	5.00			Stat
	Sterilised dog/cat registration fee 3 years	42.50	42.50	21.25	21.25			Stat
	Sterilised dog/cat registration fee life time	100.00	100.00	50.00	50.00			Stat
	Annual application for approval or renewal of approval to breed cats (per cat)	100.00	100.00	----	----			Stat
	Cats Registered after 31 May in any year, for that registration year	50% of the fee payable	50% of the fee payable	fee payable	50% of the fee payable			Stat
	Dogs kept in approved kennel establishment licensed under section 27 of the Act, where not otherwise registered	200.00	200.00	----	----			Stat
	Penalty: Unregistered dog/cat	200.00	200.00	----	----			Stat
	Penalty: Dog in public place without a collar or tags	200.00	200.00	----	----			Stat
	Penalty: Dog not on leash in certain public places	200.00	200.00	----	----			Stat
	Penalty: Dog causing a nuisance	200.00	200.00	----	----			Stat
	Penalty: Failure of alleged offender to give full name and address	200.00	200.00	----	----			Stat
	Ranger hourly rate (including travel time)	80.00	80.00	----	----			ToN
	Mileage Rate per KM	0.97	0.97	----	----			ToN
	Removal of trapped animal	20.00	20.00	----	----			ToN
	Hire of small animal trap per week	20.00	20.00	----	----			ToN
	Hire of large animal trap per week	30.00	30.00	----	----			ToN
	Bond for animal trap	55.00	55.00	----	----			ToN
	Anti Barking Device per month	30.00	30.00	----	----			ToN
	Anti Barking Device Bond	55.00	55.00	----	----			ToN

**Town of Narrogin**  
**DRAFT Schedule of Fees and Charges for 2015/2016**

Sub Program	Details	2014/15	2015/16	2014/15	2015/16	Eligible Comm. Groups	Local Not For Profit	ToN or Stat
		\$	\$	\$	\$			
<b>7. Health</b>								
<b>Health Admin</b>	<b>Health Services</b>							
	Application to install waste water treatment system	339.00	118.00	----	----			Stat
	Permit to use waste water treatment system	----	118.00	----	----			
	Report to Health Department on waste water system	----	118.00	----	----			
	Annual Food Business Registration Fee	100.00	110.00	----	----			Stat
	Follow up inspection - Breach of License	77.00	110.00	----	----			Stat
	Annual Caravan Park Licence	220.00	220.00	----	----			Stat
	Itinerant Food Vendor/Stallholder Fee Initial License Fee	110.00	110.00	----	----			Stat
	Annual Itinerant Food Vendor/Stallholder Fee License Renewal	55.00	55.00	----	----			Stat
	Food Business Notification Fee	----	50.00	----	----			
EHO Charge Out per hour	80.00	80.00	----	----			ToN	
<b>8. Education &amp; Welfare</b>								
<b>Homecare</b>	<b>Narrogin Homecare</b>							
	HACC as set by Department of Health and Ageing Schedule of fees and Charges							Stat
	CHCP (Department of Social Services)							
	Admin Fee (client cost)	----	18.00%	----	----			ToN
	Support Worker (week day) per hour	----	45.00	----	----			ToN
	Support Worker (week day after 6pm) per hour	----	50.00	----	----			ToN
	Support Worker (Saturday)	----	50.00	----	----			ToN
	Support Worker (Sunday / Public Holiday) per hour	----	80.00	----	----			ToN
	Centre Based Day Care per day	----	100.00	----	----			ToN
	Centre Based Day Care (after 6pm) per day	----	120.00	----	----			ToN
	Centre Based Day Care (Saturday) per day	----	150.00	----	----			ToN
	Centre Based Day Care (Sunday / Public Holiday) per day	----	200.00	----	----			ToN
	Centre based Day Care Transport 10km per hour	----	20.00	----	----			ToN
	Meals provided per meal	----	10.00	----	----			ToN
	Travel per service	----	30.00	----	----			ToN
	Brokerage (Up to)	----	100.00	----	----			ToN
	<b>Other Welfare</b>							
	Veterans as set by the Department of Veterans Affairs							ToN
	CATS Vehicle	75.00	75.00	----	----			ToN
	<b>9. Housing</b>							
<b>Staff Housing</b>								
	Staff will be charged the difference between the Housing Subsidy and the cost to the Town of renting the residential building.							ToN
<b>10. Community Amenities</b>								
<b>Sanitation - Household &amp; Other</b>	<b>Rubbish Charges</b>							
	Domestic Refuse Services (First Service)	205.00	210.00	----	----			ToN
	Commercial Refuse Services (First Service)	210.00	215.00	----	----			ToN
	Special Refuse Service (First Service)	310.00	318.00	----	----			ToN
	Additional service - household	205.00	210.00	----	----			ToN
	Additional service - commercial	230.00	236.00	----	----			ToN
	Additional service - Special Refuse Service	310.00	318.00	----	----			ToN
	Domestic Recycling Service	76.00	77.50	----	----			ToN
	Grease trap collection - monthly	N/A	N/A	----	----			ToN
	Grease trap collection - fortnightly	N/A	N/A	----	----			ToN

**Town of Narrogin**  
**DRAFT Schedule of Fees and Charges for 2015/2016**

Sub Program	Details	2014/15	2015/16	2014/15	2015/16	Eligible Comm. Groups	Local Not For Profit	ToN or Stat
		\$	\$	\$	\$			
	<b>Refuse Site Fees</b>							
	Car Utility or trailer < 2.4m x 1.8m	----	----	----	----			ToN
	Waste per cubic meter	14.50	15.00	----	----			ToN
	Truck bodies	200.00	200.00	----	----			ToN
	Passenger Tyre	7.25	7.50	----	----			
	Car/Truck Battery	3.00	3.00	----	----			
	Car bodies	30.00	35.00	----	----			ToN
	Small animal carcasses	25.00	25.50	----	----			ToN
	Large animal carcasses	75.00	76.00	----	----			ToN
	Liquid Waste (oils) non-commercial per litre (cents per litre)	0.25	0.25	----	----			ToN
	Liquid Waste (oils) Commercial Disposal per litre (cents per litre)	0.60	0.65	----	----			ToN
	Liquid Waste (excludes oils) per litre (cents per litre)	0.08	0.08	----	----			ToN
	Green Waste per 2.4m x 1.8m trailer	5.50	5.75					ToN
	Green Waste (Commercial) per cubic meter	5.50	5.75					ToN
	Asbestos waste per cubic meter (minimum Charge of \$50 applies)	135.00	140.00	----	----			ToN
	Clinical/soiled waste per cubic metre (minimum Charge of \$50.00 applies)	135.00	140.00	----	----			ToN
	6 x Tip Passes Town of Narrogin Ratepayer (Residential properties only)	Free	Free	----	----			ToN
	6 x Tip Passes Shire of Narrogin Ratepayer (Residential properties only)	Paid by the Shire of Narrogin	Paid by the Shire of Narrogin	----	----			ToN
	Additional 6 x Tip Passes	85.00	87.00	----	----			ToN
	9 x Green Waste Passes Town of Narrogin Ratepayer (Residential properties only)	Free	Free	----	----			ToN
	9 x Green Waste Passes Shire of Narrogin Ratepayer (Residential properties only)	Paid by the Shire of Narrogin	Paid by the Shire of Narrogin	----	----			ToN
	Additional 9 x Green Waste Passes	47.50	48.50	----	----			ToN
	Waste and Tip Passes will apply when purchased from the Town's Administration Centre							
	<b>Other Local Governments</b>							
	<b>Shire of Narrogin</b>							
	annual contractors collection charge							ToN
	<b>Other Local Governments</b>							
	As negotiated by the CEO							ToN
	<b>Recycled Water</b>							
	Sale of recycled water per kilo litre	1.40	1.45	----	----			ToN
	Narrogin Racing as per lease agreement							ToN
	Total station per hour (Racecourse)	----	----	----	----			ToN
<b>Town Planning</b>	<b>Planning Services</b>							
	Home Occupation - Initial Application Fee	210.00	222.00	----	----			Stat
	Home Occupation - Annual Renewal Fee	67.00	73.00	----	----			Stat
	Zoning Certificates, Property Settlements & Enquiries (Zoning)	73.00	73.00	----	----			Stat
	Extractive Industry	739.00	739.00	----	----			Stat
	Planning Application Fees based on cost of development							Stat
	a) Not more than \$50,000	147.00	147.00	----	----			Stat
	b) more than \$50,000 but not more than \$500,000 based on estimated costs	0.32%	0.32%	----	----			Stat
	c) more than \$500,000 but not more than \$2.5 million	\$1,700.00 plus 0.257% for every \$1 in excess of \$500,000	\$1,700.00 plus 0.257% for every \$1 in excess of \$500,000	----	----			Stat

**Town of Narrogin**  
**DRAFT Schedule of Fees and Charges for 2015/2016**

Sub Program	Details	2014/15	2015/16	2014/15	2015/16	Eligible Comm. Groups	Local Not For Profit	ToN or Stat
		\$	\$	\$	\$			
	d) more than \$2.5 million but not more than \$5 million	\$7,161.00 plus 0.206% for every \$1 in excess of \$2.5m	\$7,161.00 plus 0.206% for every \$1 in excess of \$2.5m	---	---			Stat
	e) more than \$5 million but not more than \$21.5 million	\$12,633.00 plus 0.123% in excess of every \$1 in excess of \$5 million	\$12,633.00 plus 0.123% in excess of every \$1 in excess of \$5 million	---	---			Stat
	f) more than \$21.5 million	34,196.00	34,196.00	---	---			Stat
	Subdivision/Strata Clearance Fees	---	---	---	---			Stat
	a) Not more than 5 lots -per lot	73.00	73.00	---	---			Stat
	b) more than 5 lots but not more than 195 lots - per lot over 5	35.00	35.00	---	---			Stat
	Change of Use Fee	295.00	295.00	---	---			Stat
	Fee for use/development already commenced	Twice the schedule fee	Twice the schedule fee	---	---			Stat
	Provision of Written Planning Advice	73.00	73.00	---	---			Stat
	Maximum Fees for Scheme Amendments & Structure Plans	---	---	---	---			Stat
	a) Director/Town Planner - per hour	88.00	88.00	---	---			Stat
	b) Environmental Health Officer/other staff per hour	36.86	36.86	---	---			Stat
	c) Secretary Administrative Clerk - per hour	30.20	30.20	---	---			Stat
	Director of Technical & Environmental Services Charge Out - per hour	130.00	130.00	---	---			Stat
	Itinerant Vendor License Fee per day	250.00	250.00	---	---			Stat
<b>Other Community Amenities</b>	<b>Cemetery</b>							
	Interment in a grave 2.1 metres deep	1,450.00	1,490.00	---	---			ToN
	Re-opening of an ordinary grave	1,450.00	1,490.00	---	---			ToN
	Re-opening of grave internment of ashes	270.00	280.00	---	---			ToN
	Exhumation	2,200.00	2,255.00	---	---			ToN
	Interment in a new grave after exhumation	1,450.00	1,486.00	---	---			ToN
	Additional Fee for Internment on weekend or Public Holiday	350.00	360.00	---	---			ToN
	Grant of Right of Burial	188.00	195.00	---	---			ToN
	Registration of transfer of right of burial	47.00	48.00	---	---			ToN
	Issue of a copy of right of burial	47.00	48.00	---	---			ToN
	Placement in niche (excluding tablet/inscription)	160.00	165.00	---	---			ToN
	Internment in Garden of Remembrance	160.00	165.00	---	---			ToN
	Single Funeral Permit (Funeral Directors only)	75.00	77.00	---	---			ToN
	Monumental Masons Licence	135.00	140.00	---	---			ToN
	Permission to erect a monument	75.00	77.00	---	---			ToN
	Local Funeral Directors Licence (per year)	400.00	410.00	---	---			ToN

**Town of Narrogin**  
**DRAFT Schedule of Fees and Charges for 2015/2016**

Sub Program	Details	2014/15	2015/16	2014/15	2015/16	Eligible Comm. Groups	Local Not For Profit	Ton or Stat
		\$	\$	\$	\$			
<b>11. Recreation &amp; Culture</b>								
<b>Public Halls &amp; Civic Centres</b>	<b>Town Hall &amp; Reception Centre</b>							
	Town Hall Complex full day (Includes Light & Sound Equipment if approved by CEO/DCCS) (Excludes Mayors Parlour and Nexus Gallery)	580.00	585.00	----	----	468.00	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Town Hall Complex full day (Excludes Mayors Parlour and Nexus Gallery) hourly rate	82.00	83.00			66.40	Local Groups up to 50% Non Local Groups up to 25%	
	Town Hall full day	342.00	345.00	----	----	276.00	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Town Hall hourly rate	72.00	73.00	----	----	58.40	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Town Hall Setting up full day	105.00	110.00	----	----	88.00	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Town Hall Rehearsals hourly rate	22.00	23.00	----	----	18.40	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Kitchen Only per hour	36.00	37.00	----	----	29.60	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Kitchen Only per day	190.00	192.00	----	----	153.60	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Cutlery and Crockery Hire per person	----	----	----	----	----		Ton
	Damaged cutlery and Crockery will be replaced at a charge of direct replacement cost plus 20% Administration Charge	Direct Cost plus 20%	Direct Cost plus 20%	----	----	----		Ton
	Light & Sound Equipment Use (Not for relocation) (Hires to persons deemed by DCCS to have the skills to use)	55.00	56.00	----	----	44.80	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Supper Room full day	152.00	153.00	----	----	122.40	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Supper Room per hour	26.00	27.00	----	----	21.60	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Mayors Parlour full day	275.00	277.00	----	----	221.60	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Mayors Parlour per hour	36.00	37.00	----	----	29.60	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Baby Grand piano full day (Not to be removed from site)	105.00	110.00	----	----	----		ToN
	Baby grand piano hourly rate	15.00	15.50	----	----	----		ToN
	Upright piano hire (Internal) (To be returned on return to Town Hall)	26.00	27.00	----	----	----		ToN
	Upright piano hire (External) (The Hirer is to fund all relocation costs and retune the Piano on return to the Town Hall)	50.00	51.00	----	----	----		ToN
	Reception Centre full day	410.00	412.00	----	----	329.60	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Reception Centre Setting up (full day or part there of)	105.00	106.00	----	----	84.80	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Reception Centre hourly rate	62.00	63.00	----	----	50.40	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Rehearsals hourly rate	22.00	23.00	----	----	18.40	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Setting up hourly rate (per staff member involved) (Minimum 1 hour charge)	60.00	61.00	----	----	48.80	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Cleaning	Cost plus 20%	Cost plus 20%	----	----	----		----

**Town of Narrogin**  
**DRAFT Schedule of Fees and Charges for 2015/2016**

Sub Program	Details	2014/15	2015/16	2014/15	2015/16	Eligible Comm. Groups	Local Not For Profit	ToN or Stat
		\$	\$	\$	\$			
	Nexus Gallery full day	----	----	----	----	----	----	ToN
	Nexus Gallery hourly rate	----	----	----	----	----	----	ToN
	Nexus Gallery Art Hire per day	----	----	----	----	----	----	ToN
	CEO is given authority to negotiate a hire fee for significant Functions and Conferences at the JHCC and Town Hall							
	Bond without alcohol	275.00	275.00	----	----	275.00		ToN
	Bond with alcohol	550.00	550.00	----	----	550.00		ToN
	<b><u>John Higgins Community Complex</u></b>							
	Hall hire full day	530.00	532.00	----	----	425.60	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Half hall hire full day	275.00	277.00	----	----	221.60	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Hire per hour	72.00	73.00	----	----	58.40	Local Groups up to 50% Non Local Groups up to 25%	Ton
	Half hall hire hourly rate	36.00	37.00	----	----	29.60	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Hall hire setting up (full day or part there of)	105.00	106.00	----	----	84.80	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Kitchen per hour (\$15.00 per hour if hired with main hall) (No equipment supplied)	30.00	31.00	----	----	24.80	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Kitchen half day	105.00	106.00	----	----	84.80	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Bar Area (Included in Hall Hire charge) per hour	20.00	21.00	----	----	16.80	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Office Standard Size per year (if not on a lease agreement)	1,100.00	1,150.00	----	----	920.00	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Office Large Size per year (if not on a lease agreement)	1,350.00	1,400.00	----	----	1,120.00	Local Groups up to 50% Non Local Groups up to 25%	
	Office per week (if not on a lease agreement) Small	27.00	28.00	----	----	----	----	ToN
	Office per week (if not on a lease agreement) Large	30.00	31.00	----	----	----	----	ToN
	Storage of good or other materials per day (non-alcohol)	6.00	7.00	----	----	5.60	Local Groups up to 50% Non Local Groups up to 25%	ToN
	Cleaning	Cost plus 20%	Cost plus 20%	----	----	----	----	ToN
	Bond without alcohol	275.00	275.00	----	----	275.00	275.00	ToN
	Bond with alcohol	550.00	550.00	----	----	550.00	550.00	ToN
	time the above charges may be varied.							
<b>Other Recreation</b>	<b><u>Sportsgrounds</u></b>							
	Half day hire (schools & non sporting organisations)	70.00	71.00	----	----			ToN
	Full day hire (schools & non sporting organisations)	140.00	142.00	----	----			ToN
	Half day hire commercial	225.00	227.00	----	----			ToN
	Full day commercial	375.00	377.00	----	----			ToN
	Signage Advertising	----	----	----	----			ToN
	Narrogin Cricket Club	2,050.00	2,100.00	----	----			
	Narrogin Hawks Football Club	2,840.00	2,850.00	----	----			
	Bond for Commercial Use	2,200.00	2,200.00	----	----			ToN
	Bond for Community Use if required by the DCCS	550.00	550.00	----	----			ToN



**Town of Narrogin**  
**DRAFT Schedule of Fees and Charges for 2015/2016**

Sub Program	Details	2014/15	2015/16	2014/15	2015/16	Eligible Comm. Groups	Local Not For Profit	ToN or Stat
		\$	\$	\$	\$			
<b>Narrogin Regional Recreation Centre</b>	<b>Narrogin Regional Leisure Centre (NRLC)</b>							
	Non-participation/spectator entry fee (Excludes Hockey, Netball & Basketball if the court hire charge is used)	----	----	----	----			ToN
	Non-participation/spectator entry fee (Aquatic)	1.00	1.00	----	----			ToN
	Men's Senior Basketball - Non-participation/Spectator Entry	2.00	2.00	----	----			ToN
	Non-participation/Spectator Entry Imposed where the CEO believes there has been Bad or Unacceptable Behaviour by Spectators	2.00	2.00	----	----			ToN
	Australia Day (all activities)	Free Entry	Free Entry	Free Entry	Free Entry			ToN
	<b>Aquatic Centre</b>							
	Single entry	5.63	5.77	4.60	4.72			ToN
	Family entry	17.39	17.83	13.30	13.63			ToN
	3 month single entry pass	173.91	178.26	143.22	146.80			ToN
	3 month family entry pass	331.96	340.26	265.98	272.63			ToN
	6 month single entry pass	337.59	346.03	276.21	283.12			ToN
	6 month family entry pass	637.33	653.26	511.50	524.29			ToN
	12 month single entry pass	600.50	615.51	475.70	487.59			ToN
	12 month family entry pass	1,011.75	1,037.04	808.17	828.37			ToN
	10 swim pass (Valid 12 Months)	----	----	----	----			ToN
	20 swim pass (Valid 12 Months)	95.65	98.04	78.26	80.22			ToN
	30 swim pass (Valid 12 Months)	143.22	146.80	124.29	127.40			ToN
	Aquatic Family Fun Days	2.05	2.10	----	----			ToN
	The CEO is able to approve unto a 10% discount off the above rates during any promotional campaign designed to increase overall memberships.							
	Non-participation/spectator entry fee (Aquatic)	----	----	----	----			ToN
	<b>Swimming Instruction</b>							
	Class instruction participation	----	----	----	----			ToN
	Individual lessons	51.15	52.43	----	----			ToN
	Pass of 8 individual lessons	----	----	----	----			ToN
	Pass of 8 lessons 1 child	81.84	83.89	----	----			ToN
	Pass of 8 lessons 2 children	163.68	167.77	----	----			ToN
	Pass of 8 lessons 3 children	245.52	251.66	----	----			ToN
	Pass of 8 lessons 4 children	327.36	335.54	----	----			ToN
	Vacation swimming entry	3.58	3.67	----	----			ToN
	<b>Gymnasium</b>							
	Casual use non member	10.23	10.49	8.18	8.39			ToN
	3 month pass	179.03	183.50	143.22	146.80			ToN
	6 month pass	337.59	346.03	276.21	283.12			ToN
	12 month pass	629.15	644.87	531.96	545.26			ToN
	Gym and swim	13.30	13.63	10.23	10.49			ToN
	Gym and swim 3 month pass	286.44	293.60	245.52	251.66			ToN
	Gym and swim 6 month pass	526.85	540.02	439.89	450.89			ToN
	Gym and swim 12 month pass	982.08	1,006.63	838.86	859.83			ToN
	The CEO is able to approve up to a 10% discount off the above rates during any promotional campaign designed to increase memberships.							
	<b>Synthetic Pitch</b>							
	Minky Hockey entry	4.21	4.32	----	----			ToN
	Per training session per person	5.63	5.77	5.12	5.24			ToN
	15 Training Passes (Valid 12 Months)	81.84	83.89	66.50	68.16			ToN
	Full pitch hire per game (hockey game)	204.60	209.72	148.34	152.04			ToN
Full pitch hire per hour (training)	----	----	----	----			ToN	
Full pitch hire per hour (casual use)	138.11	141.56	112.53	115.34			ToN	
Half pitch hire per hour (casual use)	71.10	72.88	56.27	57.67			ToN	
Narrogin High School Hockey Academy	26.60	27.26	----	----			ToN	

**Town of Narrogin**  
**DRAFT Schedule of Fees and Charges for 2015/2016**

Sub Program	Details	2014/15	2015/16	2014/15	2015/16	Eligible Comm. Groups	Local Not For Profit	ToN or Stat
		\$	\$	\$	\$			
	<b>Squash</b>							
	Squash club member per hour	14.32	14.68	11.25	11.53			ToN
	Squash Casual use 1 Adult and children under 16 per hour	10.00	10.25	----	----			
	Squash Casual Use per person	7.16	7.34	6.14	6.29			ToN
	Squash Multi Game Pass (Buy 10 Games Get 1 Free) valid for 12 months	64.45	66.06	55.24	56.62			ToN
	Racquet hire	5.12	5.24	----	----			ToN
	Ball purchase	5.12	5.24	----	----			ToN
	Refundable deposit racquet hire	25.58	26.21	----	----			ToN
	Junior Squash per player	4.09	4.19	----	----			ToN
	Out of Hours Charge per hour	20.46	20.97	----	----			ToN
	<b>Stadium</b>							
	General use per person	7.16	7.34	5.12	5.24			ToN
	Court Hire per hour (casual)	107.42	110.10	86.96	89.13			ToN
	Additional staff supervision per hour	51.15	52.43	----	----			ToN
	Kindy gym	4.21	4.32	----	----			ToN
	Bond (as requested)	330.00	330.00	----	----			ToN
	<b>Room Hire</b>							
	Family Activity Centre per hour	25.58	26.21	----	----			ToN
	<b>Netball</b>							
	Per Game per Person	----	----	----	----			ToN
	Court Hire per game indoors	126.85	130.02	102.30	104.86			ToN
	Court Hire per game outdoors	117.65	120.59	86.96	89.13			ToN
	Per Training per Person	5.82	5.97	5.12	5.24			ToN
	15 Training Passes (Valid 12 Months)	79.28	81.26	66.50	68.16			ToN
	Netta Entry	4.21	4.32	----	----			ToN
	Mixed Netball Registration per team	143.22	146.80	----	----			ToN
	Mixed Netball per team per game	57.29	58.72	----	----			ToN
	<b>Basketball</b>							
	Per Game per Person	----	----	----	----			ToN
	Court Hire per game indoors	95.14	97.52	72.12	73.92			ToN
	Per Training per Person	5.82	5.97	5.12	5.24			ToN
	15 Training Passes (Valid 12 Months)	81.84	83.89	66.50	68.16			ToN
	Hoops	4.21	4.32	----	----			ToN
	Men's Senior Basketball - Non-participation/Spectator Entry	2.05	2.10	----	----			ToN
	<b>Fitness Classes</b>							
	Group Fitness (Casual) per class	7.16	7.34	5.12	5.24			ToN
	Group Fitness Multi-Pass (7 weeks or greater program term) To be paid in advance and is not transferable to another program term. Multi-pass is calculated at \$7.00 per week with a 1 week discount off the total amount payable e.g. 8 weeks x \$7.00 - \$7.00 = \$49.00.							ToN
	Boot camp (Casual) per class	10.23	10.49	8.18	8.39			ToN
	Boot camp Multi-Pass (7 weeks or greater program term) To be paid in advance and is not transferable to another program term. Multi-pass is calculated at \$10.00 per week with a 1 week discount off the total amount payable e.g. 8 weeks x \$10.00 - \$10.00 = \$70.00.							ToN
	<b>School hire fees per person</b>							
	Hockey turf per child	2.05	2.10	----	----			ToN
	Squash per child	2.05	2.10	----	----			ToN
	Stadiums per child	2.05	2.10	----	----			ToN
	Outdoor Netball Courts per child	2.05	2.10	----	----			ToN
	Pool indoor per child	2.56	2.62	----	----			ToN
	Pool outdoor per child	2.56	2.62	----	----			ToN
	Gymnasium per child (Age Restrictions Apply)	5.12	5.24	----	----			ToN

**Town of Narrogin**  
**DRAFT Schedule of Fees and Charges for 2015/2016**

Sub Program	Details	2014/15	2015/16	2014/15	2015/16	Eligible Comm. Groups	Local Not For Profit	ToN or Stat
		\$	\$	\$	\$			
	<b>Crèche</b>							
	Crèche per child	6.14	6.29	5.12	5.24			ToN
	Crèche per second and more child per child	4.60	4.72	4.09	4.19			ToN
	10 crèche visits	56.27	57.67	46.04	47.19			ToN
	<b>Signage Advertising</b>	----	----	----	----			ToN
	<b>Birthday Party per child</b>	----	----	----	----			ToN
	<b>Birthday Party Fee per party</b>	----	----	----	----			ToN
	Kiosk and Merchandise Sale RRP or Cost plus 50 to 100% as determined by the CEO							
	<b>After Hours Operations</b>							
	Non refundable (in event the booking is cancelled) Deposit	200.00	200.00	----	----			ToN
	Hire and Usage Fees are increased by up to 20%, as determined by the CEO/DCCS) to offset increased operating costs (Dependent on if other funding is received to reduce the Towns Operating Costs)							ToN
	Key Bond After Hours Usage/Lockup	250.00	250.00	----	----			ToN
	YMCA will set fees and charges for the NRLC once they take over management of the facility. The YMCA Fees and Charges will be based on the above Schedule of Fees and Charges.							
	THE ABOVE NRLC FEES AND CHARGES WILL ONLY BE IMPOSED ONCE THE TOWN TAKES BACK THE DAY TO DAY MANAGEMNET OF THE NRLC.							
<b>Healthy Lifestyles Project</b>	The CEO to approve the setting of fees							
	between \$2 to \$15 to maximise participation	----	----	----	----			ToN
	Hire Equipment Fee (Hire is subject to approval by CEO/DCCS and the fee will be based on the amount and type of equipment hired) up to \$100.00							ToN
	Equipment Bond for the running of fitness classes by third parties		----	----	----			ToN
<b>Libraries</b>	<b><u>RW Farr Regional Library</u></b>							
	Email Access 30 minutes	2.00	2.00	1.50	1.50			ToN
	First Overdue Notice - Book	----	----	----	----			ToN
	Second Overdue Notice - Book	----	----	----	----			ToN
	Handling Fee for Invoice	12.00	12.50	----	----			ToN
	Laminating A4 size	2.00	2.00	----	----			ToN
	Laminating A3 size	4.00	4.00	----	----			ToN
	Scanning per page	2.00	2.00	----	----			ToN
	Disk repair (CD/DVD)	5.00	5.00	----	----			ToN
	Disk Cleaning (CD/DVD)	2.00	2.00	----	----			ToN
	A4 Single Sided photocopy per copy	0.40	0.40	----	----			ToN
	A3 & A4 Double Sided photocopy per copy	0.60	0.60	----	----			ToN
	A3 Double Sided per copy	0.80	0.80	----	----			ToN
	A4 Single Sided Colour per copy	2.00	2.00	----	----			ToN
	A3 Single & A4 Double Sided Colour per copy	4.00	4.00	----	----			ToN
	Coffee / Tea (if provided by the Town)	2.00	2.00	----	----			ToN
	Restricted Wireless Internet Access	Free	Free	----	----			ToN
	Historical Research (Town & Shire of Narrogin Residence) e.g. Family History per hour	----	33.00	----	----			
	Historical Research (Non Town or Shire of Narrogin Residence)e.g. Family History per hour	----	55.00	----	----			
	Sale of other Items at RRP or cost plus 20% which ever is the higher.							

**Town of Narrogin**  
**DRAFT Schedule of Fees and Charges for 2015/2016**

Sub Program	Details	2014/15	2015/16	2014/15	2015/16	Eligible Comm. Groups	Local Not For Profit	ToN or Stat	
		\$	\$	\$	\$				
<b>13. Economic Services</b>									
<b>Tourism and Area Promotion</b>	<b><u>Narrogin Caravan Park</u></b>								
	Caravan Site Fees per day (up to 2 Adults and 2 Children)	27.50	30.00	----	----			ToN	
	Caravan Site Fees per week (Up to 2 Adults and 2 Children) up to the first four weeks	145.00	150.00	----	----			ToN	
	Caravan Site Fees per week (Up to 2 Adults and 2 Children) after the first four weeks	140.00	148.00	----	----			ToN	
	Each additional Person Caravan Site Single Night	5.75	6.00	----	----			ToN	
	Each additional Person Caravan Site Weekly	35.00	36.00	----	----			ToN	
	Camping Site Fees (No Power) (up to 2 Adults and 2 Children of the same family) per day	11.00	11.50	----	----			ToN	
	Camping Site Fees (Power) (up to 2 Adults and 2 Children of the same family) per day	22.00	22.50	----	----			ToN	
	Additional Person Camping Site (No Power)	5.75	6.00	----	----			ToN	
	Additional Person Camping Site (Power)	12.00	12.50	----	----			ToN	
	Caravan Park Site and Camping fees should be paid in advance. However if payment is made in arrears additional fees may apply.								
	Penalty fee for late payment of Site or Camping Fees	5.50	5.50	----	----			ToN	
	Washing Machines	3.00	3.00	----	----			ToN	
	Driers up to approximately 5 minutes	1.00	1.00	----	----			ToN	
	Letter Box Rental per month	5.00	5.00	----	----			ToN	
	Caravan Storage (Caravan not to be sited at a Caravan Site and Unoccupied) per week	115.00	118.00	----	----			ToN	
	Self Contained RV (Short Stay) (Not using any of the CP Facilities) per night	5.00	5.00	----	----			ToN	
	Use of Showers and/or Toilet Only (persons not stay in caravan Park) Subject to the approval of the Town	5.00	5.00	----	----			ToN	
	Key Bond (Ablution Block)	25.00	----	----	----			ToN	
	<b><u>Other Tourism &amp; Area Promotion</u></b>								
	Town Number Plates (Transfer of plates not included)	Direct Cost plus 20%	Direct Cost plus 20%	----	----			ToN	
	Sale of other promotional Material at RRP or Cost plus 20%							ToN	
	RV Permit Fee	5.00	5.00	----	----			ToN	
<b>Building Control</b>	<b><u>Building Services</u></b>								
	Building Surveyor hourly rate	100.00	88.00	----	----			ToN	
	Trainee Building Surveyor Charge per hour	66.00	66.00	----	----			Stat	
	Vehicles mileage rate (BS)	0.95	0.85	----	----			ToN	
	Vehicles mileage rate (Trainee BS)	0.85	0.85	----	----			ToN	
	Retrieval of Building Plans	50.00	50.00	----	----			Stat	
	Class 1 & 10 Building License Fee 0.3182% - minimum	92.00	95.00	----	----			Stat	
	Class 2-9 Building License Fee 0.182% - minimum	92.00	95.00	----	----			Stat	
	Builders Registration Board Levy	40.50	61.65	----	----			Stat	
	Building Industry Fund .2% (once work over \$20,000 value)	0.20%	0.20%	----	----			Stat	
	Footpath, kerb and road deposit (per street frontage)	1,500.00	1,500.00	----	----			Stat	
	Energy Efficiency Assessment	----	----	----	----			Stat	

**Town of Narrogin**  
**DRAFT Schedule of Fees and Charges for 2015/2016**

Sub Program	Details	2014/15	2015/16	2014/15	2015/16	Eligible Comm. Groups	Local Not For Profit	ToN or Stat
		\$	\$	\$	\$			
Other Economic Services	Certificate of Design Compliance As Per Staff Time (\$340 min) or 0.2%, whichever is greater - minimum	330.00	340.00	----	----			Stat
	Certificate of Built Compliance - As Per Staff Time (\$340 min) or 0.2%, whichever is greater - minimum	330.00	340.00	----	----			Stat
	Certificates of Construction Compliance As Per Staff Time (\$340 min) or 0.2%, whichever is greater -minimum	330.00	340.00	----	----			Stat
	Certificates of House & Outbuildings Design Compliance As Per Staff Time (\$95 min) or 0.35%, whichever is greater - minimum	92.00	95.00	----	----			Stat
	Other charges as per the Building Act							
	Swimming Pool Inspection fee (\$57.45 4 years)	13.75	14.36	----	----			Stat
	Stand Pipe per Kl	2.10	2.15	----	----			ToN
<b>14. Other Property &amp; Services</b>								
Private Works	<b>Charge Out Rates for Private Works</b>							
	<u>Without Operator</u>							
	Road Sweeper per hour	115.00	118.00	----	----			ToN
	Dynapac Roller per hour	35.00	35.80	----	----			ToN
	JD Tractor per hour	58.50	60.00	----	----			ToN
	Bomag Vibrating Roller per hour	35.00	35.80	----	----			ToN
	Cat Multi Terrain Loader per hour	115.00	118.00	----	----			ToN
	JD Backhoe per hour	115.00	118.00	----	----			ToN
	Honda AVT per hour	58.50	60.00	----	----			ToN
	Trailers per hour	35.00	35.80	----	----			ToN
	Tractor Slasher per hour	25.00	25.60	----	----			ToN
	Tractor Aerator per hour	25.00	25.60	----	----			ToN
	JD Ride on Mower (with Trailer) per hour	45.00	46.10	----	----			ToN
	Toro Ride on Mower (with Trailer) per hour	45.00	46.10	----	----			ToN
	Isuzu Tip Truck (4 Tonne) per hour	90.00	92.25	----	----			ToN
	Mitsubishi Side Tipper (8 Tonne) per hour	115.00	117.90	----	----			ToN
	Asbestos Vacuum Cleaner per day	110.00	----	----	----			
	Plant is only available for Dry Hire with the approval of the CEO or DTES							
	<u>With Operator</u>							
	JD Tractor per hour	120.00	123.00	----	----			ToN
	Bomag Vibrating Roller per hour	105.00	107.60	----	----			ToN
	Materials & Contracts	Cost plus 20%	Cost plus 20%	----	----			ToN
	Works Crew Labour per hour	70.00	71.75	----	----			ToN
Works Foreman per hour	92.00	94.30	----	----			ToN	
Mileage Rate per KM	1.00	1.05	----	----			ToN	
All other charges not separately listed in this schedule that is not set by specific legislation	Cost	Cost	----	----				

**Town of Narrogin**  
**DRAFT Schedule of Fees and Charges for 2015/2016**

Sub Program	Details	2014/15	2015/16	2014/15	2015/16	Eligible Comm. Groups	Local Not For Profit	ToN or Stat
		\$	\$	\$	\$			
<b>Administration Overheads</b>	<b>Administration/Office</b>							
	Photocopy charges - Single A4 per copy	0.45	0.45	----	----			ToN
	Photocopy charges - A4 Double / A3 per copy	0.75	0.75	----	----			ToN
	Photocopy charges - A4 Single Colour per copy	2.00	2.00	----	----			ToN
	Photocopy charges - A4 Double / A3 colour per copy	4.00	4.00	----	----			ToN
	Minutes or Agendas (free at council meeting)	22.00	22.00	----	----			ToN
	Digital Projector per hour	28.00	30.00	----	----			ToN
	Council chambers full day	380.00	385.00	----	----			ToN
	Council chambers per hour	48.00	49.00	----	----			ToN
	Meeting Room full day	225.00	230.00	----	----			ToN
	Meeting Room per hour	35.00	36.00	----	----			ToN
	Secretarial support per hour	65.00	70.00	----	----			ToN
	FOI as per statutory fees	as per Act	as per Act	----	----			Stat
	Cleaning	Direct Cost plus 20%	Direct Cost plus 20%					ToN
Security Key Bond	250.00	250.00	----	----			ToN	
credit cards will attract a fee equal to that of the bank fees paid by the Town associated with that particular transaction.								
<b>Additional Items about the Town's Fees and Charges</b>								
<b>Rounding</b>	Fees and Charges are to be rounded down to the nearest 5c.							
	Fees and Charge for the NRLC are generally rounded to the nearest 50c for ease of collection.							
<b>Concession Rate</b>	A person who can prove at the time of purchase they are either under 18 years of age or a holder of a Seniors or Health Care Card.							
<b>Bonds</b>	Bonds are to be paid before the hire of facilities, equipment or the supplying of keys.							
	All Bonds are to be paid by Cash or Bank Cheque unless approved by the CEO or DCCS.							
	If the CEO or DCCS approve payment of Bond by Credit Card then additional fees will apply and the bond will be increase by 3% to cover the loss of bank fees.							
	The CEO or DCCS may amend or impose an additional bond for the use of the Town facilities by any group or individuals where they believe it is in the best interest of the Town to do so.							
	GST is payable whenever Bonds are retained by the Town.							
<b>Cleaning Requirements</b>	Unless special arrangements have been agreed to by the Town, all facilities are to be tidied to the same standard as the facility was originally hired, at the end of the hire.							
<b>Other</b>	All above figures are in Australian Dollars (AUD).							