

**MINUTES**

**ORDINARY COUNCIL MEETING**

**22 APRIL 2014**

**COMMENCING AT 7:30 PM**

**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**

**13th May 2014.**

**Signed** ..... **Date** .....

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

## ORDINARY COUNCIL MEETING MINUTES

22 April 2014

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

Mayor Leigh Ballard opened the Meeting at 7:34pm.

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

Approved leave of absence – Cr Kain

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

10.2.273 Cr Schutz - Potential Financial Interest.

**4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE - NIL**

**5. PUBLIC QUESTION TIME - NIL**

**6. APPLICATIONS FOR LEAVE OF ABSENCE**

Cr Russell, Cr Paternoster and Cr Schutz apologised for their absence at the Annual Electors meeting to be held on the 23<sup>rd</sup> April 2014.

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

**COUNCIL RESOLUTION 0414.039**

**Moved: Cr Ward**

**Seconded: Cr Schutz**

That Council:

Accept the minutes of the Ordinary Council Meeting held on 8 April 2014 and be confirmed as an accurate record of proceedings.

**CARRIED 7/0**

**8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION - NIL**

**9. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS - NIL**

## 10. MATTERS WHICH REQUIRE DECISIONS

### Table of Contents

10.1 DEVELOPMENT AND TECHNICAL SERVICES	
10.2.272 PROPOSED BOUNDARY ADJUSTMENT– LOTS 300 & 301 LAVATER STREET, NARROGIN .....	4
10.2.273 PARKING OF COMMERCIAL VEHICLES IN OTHER RESIDENTIAL ZONE.....	11
10.2 CORPORATE AND COMMUNITY SERVICE .....	16
10.2.274 POLICY MANUAL REVIEW APRIL 2014 - CORPORATE SERVICES AND COMMUNITY SERVICES SECTIONS .....	16
10.2.275 NARROGIN LEISURE CENTRE STRATEGIC REVIEW COMMITTEE27	
10.2.276 VIETNAMESE CONSULAR GENERALS PROPOSED EVENT AND EXHIBITION AT THE TOWN HALL.....	29
10.2.277 LEISURE CENTRE CAR PARK NAMING RIGHTS.....	31
10.2.278 PROPOSAL TO ISSUE PROPERTY SEIZURE AND SALE ORDER..	33
10.2.279 2013/14 BUDGET REVIEW .....	35
10.2.280 ACCOUNTS FOR AUTHORISATION – MARCH 2014.....	42
10.2.281 MONTHLY FINANCIAL REPORTS – FEBRUARY 2014.....	47
11. ELECTED MEMBER’S MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN .....	83
12. NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE PERSON PRESIDING OR BY DECISION OF THE MEETING .....	83
13. CLOSURE OF MEETING.....	83

## 10.1 DEVELOPMENT AND TECHNICAL SERVICES

### 10.2.272 PROPOSED BOUNDARY ADJUSTMENT– LOTS 300 & 301 LAVATER STREET, NARROGIN

**File Reference:** WAPC 149737, A261400  
**Disclosure of Interest:** Nil  
**Applicant:** PH & KE Gow  
**Previous Item Nos:** Nil  
**Date:** 16<sup>th</sup> April 2014  
**Author:** Brian Robinson, Director Planning & Development Services

**Attachments:** Copy of Application for Subdivision/Amalgamation

#### **Summary:**

The Western Australian Planning Commission in receipt on an application seeking approval to adjust the current property boundary between Lots 300 and 301 Lavater Street, Narrogin

#### **Background:**

Lots 300 and 301 are located on the southern side of Lavater Street, abutting the Town of Narrogin's southern boundary. The two properties are described as follows:

- Lot 300 being a 4.3456ha lot having a 405.96m frontage to Lavater Street; and
- Lot 301 being a 1.5480ha lot being to the south of Lot 300, being 'land locked' between Lot 300 and the Narrogin-Wickepin Railway Line.

Currently Lot 300 contains an existing single storey dwelling in the north western portion of the property and an associated domestic outbuilding. Lot 301 is currently vacant.

Approval is sought to alter the existing boundary to create:

- I. Lot A being a 1.23ha lot with a 160m frontage to Lavater Street, which is to contain the existing home; and
- II. Lot B being a 4.66ha lot, essentially being the balance of title.

A copy of the submitted plan is shown attached.

#### **Comment:**

The provisions of Town Planning Scheme No 2 include the subject land within the Rural Zone. As stated in the Zoning and Development Table, lots within the Rural Zone are normally required to have a minimum lot size of 2ha, with a effective frontage of 50m. Whilst proposal Lot A complies with the frontage requirement, the proposed lot area on 1.23ha does not meet the minimum requirement for 2ha.

The above said, when assessing applications for the subdivision of Rural land, Council must have regard to the following Western Australian Planning Commission Policies and Guidelines:

- State Planning Policy No 2.5 – Rural Land Use Planning ;and
- Development Control Policy No 3.4 – Subdivision of Rural land.

The provisions of these documents have been drafted to discourage the subdivision of Rural land. However, as detailed in DC3.4 – Clause 6, the WAPC will consider rural subdivisions in a limited number of circumstances, including:

- “a) *To realign lot boundaries with no increase in the number of lots, where the resultant lots will not adversely affect rural land uses.*”

In this case, the proposed subdivision will facilitate an improved situation where both lots will have direct frontage to Lavater Street (one currently being landlocked). Given the resultant lot sizes are similar to the existing lot areas, it is recommended that the application be supported.

**Consultation:** Nil

**Statutory Environment:**

Planning and Development Act 2005, Town Planning Scheme No 2 and the Western Australian Planning Commissions SPP No 2.5 and Development Control Policy No 3.4.

**Policy Implications:** Nil

**Financial Implications:** Nil

**Strategic Implications:**

Lot 301 is currently land locked and therefore cannot be developed independently of Lot 300. Approval to the application as submitted will rectify this situation.

**Voting Requirements:** Simple Majority

<b>COUNCIL RESOLUTION 0414.040</b>
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**Moved:** Cr Russell

**Seconded:** Cr Schutz

That Council advise the Western Australian Planning Commission that it supports the subdivision/amalgamation (boundary adjustment) between Lots 300 and 301 Lavater Street as submitted subject to compliance with the following conditions:

- All buildings and effluent disposal systems having the necessary clearance from the new boundaries as required under the relevant legislation including the Local Planning Scheme and Building Regulations of Australia. (Local Government)
- Suitable arrangements being made with the local government for the provision of vehicular crossover(s) to service the lot(s) shown on the approved plan of subdivision. (Local Government)

**CARRIED 7/0**



Our Ref : 149737  
 Previous Ref :  
 Your Ref :  
 Enquiries : Rosa Rigali (65519306)

28 March 2014

Chief Executive Officer  
 Town Of Narrogin  
 P O Box 188  
 NARROGIN WA 6312

**Application No: 149737 - Lot 300 & 301 Lavater Street, Narrogin**

The Western Australian Planning Commission has received an application for planning approval as detailed below. Plans and documentation relating to the proposal are attached. The Commission intends to determine this application within 90 days from the date of lodgement.

Please provide any information, comment or recommended conditions pertinent to this application by the 9th May 2014 being 42 days from the date of this letter. The Commission will not determine the application until the expiry of this time unless all responses have been received from referral agencies. If your response cannot be provided within that period, please provide an interim reply advising of the reasons for the delay and the date by which a completed response will be made or if you have no comments to offer.

- Referral agencies are to use the Model Subdivision Conditions Schedule (October 2012) in providing a recommendation to the Commission. Non-standard conditions are discouraged, however, if a non-standard condition is recommended additional information will need to be provided to justify the condition. The condition will need to be assessed for consistency against the validity test for conditions. A copy of the Model Subdivision Conditions Schedule can be accessed: [www.planning.wa.gov.au](http://www.planning.wa.gov.au)

Send responses via email to [referrals@planning.wa.gov.au](mailto:referrals@planning.wa.gov.au). Always quote reference number "149737" when responding.

This proposal has also been referred to the following organisations for their comments:  
 Western Power, Water Corporation, Department Of Mines And Petroleum, Public Transport Authority and LG As Above.

Yours faithfully

Tim Hillyard  
 Secretary  
 Western Australian Planning Commission

Town of Narrogin RECEIVED	
Directed to	Brian
2 APR 2014	
Ref No.	1PA143342
Property File	A261400
Subject File	
C-Plan No.	

**APPLICATION DETAILS**

Application Type	Subdivision	Application No	149737
Applicant(s)	P H & K E Gow (Licensed Surveyors)		
Owner(s)	Antonio Corasaniti , Annunziata Corasaniti		



## Form 1A Application for Approval of Freehold or Survey Strata Subdivision



### Notice to applicants - Consent to the disclosure of information

In the interests of transparency, the agenda and minutes of meetings of the Western Australian Planning Commission may appear on the PlanningWA Website, which is a website that is available to the public. Accordingly, by signing this form, you acknowledge that except for information about your business, professional, personal or commercial and financial nature, the information you have provided in support of your application may be placed on the website.

### Important information for applicants

- 1 Please read all of this form carefully and consult the application guide and a schedule of fees for further information. The application may not be accepted and will be returned to the applicant with the submitted fee if these requirements are breached or incomplete.
- 2 The WAPC is responsible for determining applications for freehold and survey strata subdivisions under the Planning and Development Act 2005 and State Titles Act 1993. The information required for an application is submitted by regulation 26 of the Planning and Development Regulations 2009. There are penalties for providing false information.
- 3 Applications for a freehold and survey strata subdivision require a fully completed form 1A with any additional information attached, the correct application fee and multiple copies of a subdivision plan and any supporting documentation (see part 7 of form 1A).
- 4 Subdivision plans must be based on an accurate and up-to-date feature survey (survey of existing physical features and improvements such as driveways, buildings as required by part 7). The additional information requirements, under part 7 item 17, are not required for amalgamation approval.
- 5 The applicant must sign part 1. All landowners or an agent with written authority must sign part 3. Agents must provide written authority from the landowner.
- 6 The application fee must accord with the current schedule of fees.
- 7 Applicants must check that there are no restrictive covenants applying to the land (or if there are, attend to the resulting liabilities and obligations). The WAPC is only bound by the terms of restrictive covenants created under statute in favour of a public authority.
- 8 Applicants must state the application type, freehold or survey strata subdivision, on part 5 of form 1A. A separate application is required for each application type, freehold or survey strata subdivision. Application fees for cancelled applications will not be refunded if the application has been referred to external agencies.

### 1 Applicant

The applicant is the person with whom the WAPC will correspond and, if the application is approved, the person to whom the approval will be sent.

Name / company	PH and KE Gow (Licensed Surveyors)		
Contact person	Peter		
Postal address	PO Box 580		
Town / suburb	Narrogin	Phone number/s	98815140
Postcode	6312	Fax	98815575
		Email	peter-gow@bigpond.com

The form 1A has been completed in full and all relevant information is attached

Current email address required for correspondence at other relevant times

Applicant signature

Print name and position  
(if signing on behalf of a company or agency)

Date 10/2/14

### 2 Landowners

All the registered proprietors (landowners) as shown on the record of certificate of title for the subject lot/s must be provided. A change of name must be supported by relevant documentation such as a transfer of land document that incorporates a lodgment receipt, a company search from the Australian Securities and Investment Commission, a marriage certificate or a change of name certificate. If there are more than two landowners please provide the additional information on a separate page.

Full name	Antonio and Annunziata Corasaniti	<b>DEPARTMENT OF PLANNING</b>	
Company / agency (if applicable)		DATE	FILE
ACN/ABN (if applicable)		26 MAR 2014	149737
Postal address	73 Forrest St		
Town / suburb	Narrogin	Postcode	6312

Full name			
Company / agency (if applicable)			
ACN/ABN (if applicable)			
Postal address			
Town / suburb		Postcode	

**4 Certificate/s of title**

Current copies (issued within the last 6 months) of a record of certificate/s of title for all subject lot/s must be attached to the form. If there are more than two records of title please provide the additional information on a separate page. Duplicate certificate/s of title will not be accepted.

Certificate of title Volume 1657 Folio 687 Diagram/plan/Deposit plan no 222892

Lot number and location of subject lot Lot no (whole/part) 300 and 301 Location \_\_\_\_\_

Reserve no (if applicable) \_\_\_\_\_

Street number and name Lavater St

Town / suburb Narrogin Postcode 6312

Nearest road intersection Havelock St

Certificate of title Volume \_\_\_\_\_ Folio \_\_\_\_\_ Diagram/plan/Deposit plan no \_\_\_\_\_

Lot number and location of subject lot Lot no (whole/part) \_\_\_\_\_ Location \_\_\_\_\_

Reserve no (if applicable) \_\_\_\_\_

Street number and name \_\_\_\_\_

Town / suburb \_\_\_\_\_ Postcode \_\_\_\_\_

Nearest road intersection \_\_\_\_\_

Current copies of all records of title are attached.  yes

Total number of current lot/s subject of this application 2

**5 Summary of the proposal**

Please print clearly and tick the appropriate boxes.

1 Application type  subdivision or  amalgamation

2 Tenure of proposed lot/s  freehold (go to 4) or  survey strata (go to 5)

3 Is common property proposed?  yes  no

4 Does the subject lot/s contain existing dwellings (ie buildings for residential purposes), outbuildings and/or structures?  yes (go to 4)  no (go to 5)

5 Please provide details of dwellings, outbuildings and/or structures

dwellings number of dwellings 1

all to be retained  all to be removed  partially retained/removed (please specify) \_\_\_\_\_

and/or  outbuilding/s and/or structures number of outbuildings and/or structures 1

all to be retained  all to be removed  partially retained/removed (please specify) \_\_\_\_\_

and/or  others (please specify) \_\_\_\_\_

6 Number of proposed lot/s 2

7 Current land use Rural Residential

8 Proposed land use / development Rural Residential  
(please state the purpose of the subdivision and specify the proposed use of each of the proposed lot/s) It is proposed to realign the boundary to suit family succession plan

9 Local government where the subject land is located City/Town/Shire of Narrogin

DEPARTMENT OF PLANNING	
DATE	FILE
26 MAR 2014	149737

**6 Application fee**

The application fees are listed in the schedule of fees which is reviewed annually. Please ensure the fees submitted accord with the current fee schedule. Cheques should be made out to the Western Australian Planning Commission.

The correct application fee determined in accordance with the current schedule of fees is attached.  yes \$ 3044.94



PH and KE GOW (Licensed Surveyors)

PO Box 580 Narrogin WA 6312  
98815140 0428250962 fax 98815575

The Secretary  
Western Australian Planning Commission  
140 William St  
PERTH WA 6000

15/02/14

RE: Proposed Subdivision Lots 300 and 301 Lavater St, Narrogin

Dear Sir,  
We act for the proprietors of Lots 300 and 301 Lavater St, Narrogin.

The purpose of this application for subdivision is to create two rural residential sized lots from 2 lots in the Narrogin Townsite by way of a boundary realignment. The lots are surrounded by similar sized lots hence would retain the amenity of the area.

The proposed lots would both front to Lavater St which is a constructed road and contains water and power services. The existing Lot 301 is landlocked hence the proposed subdivision would solve that situation.

On behalf of our client I request that the commission grant preliminary approval for the subdivision as submitted.

Any questions do not hesitate to contact me.

Regards

  
Peter Gow

DEPARTMENT OF PLANNING	
DATE	FILE
26 MAR 2014	149737



Note: Cr Schutz departed the meeting due to a potential Financial Interest at 7:39pm.

## **10.2.273      PARKING OF COMMERCIAL VEHICLES IN OTHER RESIDENTIAL ZONE**

**File Reference:** 18.6.3  
**Disclosure of Interest:** Nil  
**Applicant:** N/A  
**Previous Item Nos:** Nil  
**Date:** 16<sup>th</sup> April 2014  
**Author:** Brian Robinson, Director Technical & Environmental Services

**Attachments:** Relevant Excerpts from Town Planning Scheme No 2.

### **Summary:**

Council is requested to determine a position in respect of the parking of commercial vehicles at the Narrogin Motel and on other land within the Town that is included in the "Other Residential Zone".

### **Background:**

As Councillors may be aware, for several months complaints have regularly been received regarding the parking of commercial vehicles at the rear of the Narrogin Motel. By way of summary, complaints have been received in respect of:

- Commercial Vehicles driven by guests of the Motel using Sydney Hall for access to and from the Motel site;
- The Parking of Commercial vehicles on roads and verge;
- Commercial Vehicles being parked within the Sydney Hall Way Reserve;
- Odours associated with vehicles such as Bitumen Trucks; and
- Noise associated with such vehicles starting in early hours of the morning.

In response, following steps have been taken

- a) As the scheme provisions relating to the parking of commercial vehicles applies to both the Narrogin Motel and the Albert Facey Motel, correspondence was forwarded to ensure that landowners were aware of restrictions on the parking of Commercial Vehicles in the Special Residential Zone;
- b) Establishment of a no parking zone for commercial vehicles on either road or verge on both sides of Sydney Hall Way;
- c) Attempts have been made by the CEO to resolve the issue of Truck Parking associated with motel guests through the identification of an alternative parking area.

Both motel owners subsequently expressed concern that their business' would be detrimentally impacted through a loss of customers if commercial vehicles were not permitted to park on their premises.

In order to facilitate a level of commercial vehicle parking at the Narrogin Motel, a Memorandum of Understanding/Deed of Agreement was prepared whereby the number of

vehicles and their location we to be restricted, limiting the potential impacts on adjacent land. The owner of the motel has declined to enter into or negotiate the prepared agreement.

**Comment:**

The provisions of Town Planning Scheme No 2 (TPS No 2) include both the Narrogin Motel and the Albert Facey Motel within the "Other Residential Zone". To assist Council in determining its position on the Parking of Commercial Vehicles at these premises, the following comments are offered:

Residential Zones

Clause 2.1.1 of TPS No 2, identifies that within the Scheme area there are two zones created under the broader classification of Residential Use Types. They are the "Single Residential" and "Other Residential" Zones. In accordance with clause 2.1.5 of the Scheme, a reference to a use type (ie Residential) includes references to each of the Zones within the use type identified in clause 2.1.5.

Development and use of land within the Single Residential Zone is regulated by two separate parts of TPS No 2 being Part 2 which contains the Zoning and Development Table and Part 3 which outlines the general provisions.

Parking of Commercial Vehicles

Pursuant to clause 3.1.6 (a) of the Scheme, "*No person shall within a Residential Zone:*

- a) *Park or allow to remain stationary for more than four hours consecutively;*
  - i) *More than one commercial vehicle;*
  - ii) *A commercial vehicle unless such a vehicle so parked is housed in a domestic garage or domestic outbuilding;*
  - iii) *Any vehicle which due to its size or load is not capable of being completely housed within a domestic garage or domestic outbuilding having a maximum floor area of forty five square metres and in which no horizontal dimension is more than fifteen meters;*
  - iv) *A vehicle which together with the load thereon exceeds three metres in height;*

*Unless the vehicle is being used in connection with building or construction works."*

The intent of this provision is to limit the impacts of commercial vehicles on the residential amenity of the adjacent properties and area in general.

Impacts Associated with Commercial Vehicles

The parking of commercial vehicles has potential to impact on the residential amenity of an area through visual impact, noise, traffic management and in some cases odour (ie vehicles used for animal transportation). To minimise potential impacts, the requirements of clause 3.1.6 requires that the number of such vehicles is limited and such vehicles are housed in a domestic outbuilding. The above said, the provisions

of clause 3.1.6 acknowledge that parking of some commercial vehicles maybe required in relation to construction being undertaken on the site on which the commercial vehicle is parked.

#### When Parking of Commercial Vehicle constitutes a Transport Depot

TPS No 2 defines a transport depot as follows:

*“Transport Depot: means land and buildings used for the garaging of motor vehicles used or intended to be used for carrying goods, or persons for hire or reward or for any consideration, or for the transfer of goods or persons from one such motor vehicle to another such motor vehicle, and includes maintenance, management and repair of vehicles used, but not of other vehicles”*

The State Administrative Tribunal has made a number of determinations in respect of the parking of commercial vehicles and when this constitutes a Transport Depot. In each case the tribunal decision has reflected the scale of the activities.

Generally speaking, where the activities have involved multiple commercial vehicles, the tribunal has determined the activity to constitute a “Transport Depot”. A Transport Depot is a prohibited use in the “Other Residential” Zone.

**Consultation:** Chief Executive Officer

#### **Statutory Environment:**

It is the author’s opinion that the provisions of clause 3.1.6 clearly prohibit the parking of multiple commercial vehicles within the “Other Residential” Zone. Furthermore there is no ability to vary this requirement except as a relaxation of standards unless it is in association with an application for planning consent.

Pursuant to Part 6.2 of the Scheme, when determining an application for planning consent, the Town has the ability to relax a standard or provision provided that:

- a) Approval of the proposal would be consistent with the orderly and proper planning of the locality, the preservation of the amenity of the area and be consistent with the objectives of the Scheme.
- b) The non-compliance will not have any adverse impact effect on the occupiers or users of the development, or the inhabitants of the locality, or the likely future development of the locality; and
- c) The spirit and purpose of the requirements or standards will not be unreasonable departed from.
- d) In the event that an application is received that Council pursuant to the Scheme advertise the intent of the application for submissions to be presented.

In the authors opinion approval to the parking of multiple commercial vehicles on a single property in the “Other Residential” Zone would be contrary to objectives of the scheme and the spirit of clause 3.1.6. It is recommended that Council obtain legal advice to confirm this position.

It is furthermore recommended that action be taken to enforce the requirements of clause 3.1.6.

**Policy Implications:**

Development Services Policy No 9 was introduced by Council to facilitate the parking of commercial vehicles in circumstances where it can be demonstrated that the parking will not detrimentally impact on the amenity of the adjacent property or the locality in general.

As detailed in the assessment criteria section of the policy, "Council will only approve the parking of a commercial vehicle where that vehicle forms an essential part of the occupant's occupation, or is necessary for the use and management of the subject land. Furthermore in Table No 1 attached to that policy it is clearly stated that Council will generally not support the parking of more than one commercial vehicle in the Other Residential Zone and that vehicle must be housed in a domestic outbuilding.

The Policy also details that in the opinion of Council the parking of more than two commercial vehicles on any lot falls within the land use classification of a Transport Depot.

**Financial Implications:**

The cost of obtaining legal advice in respect of this matter will be wholly contained within the approved budget.

**Strategic Implications:**

Town Planning Scheme No 2 includes numerous properties within the "Other Residential Zone". Approval to an application for planning consent seeking to facilitate commercial vehicle parking in the "Other Residential Zone" would result in the creation of an undesirable precedent.

**Voting Requirements:** Simple Majority

**COUNCIL RESOLUTION 0414.41**

**Moved: Cr Paternoster**

**Seconded: Cr Russell**

That Council:

- a) Request the Chief Executive Officer to obtain a legal opinion regarding:
  - i) the ability of Council to approve the parking of multiple commercial vehicles on a single property within the "Other Residential Zone";
  - ii) Whether the parking of multiple commercial vehicles for more than four hours on land zoned "Other Commercial" constitutes a breach of Town Planning Scheme No 4; and
  - iii) Whether the Town is obliged to take action for a breach of the Scheme in respect of the parking of commercial vehicles.
- b) Await a further report following the receipt of the legal advice referred to in point No a) i) above.
- c) Advise the owners of the Narrogin Motel accordingly.

**CARRIED 6/0**

Note: Cr Schutz returned to the meeting at 7:44pm

## 10.2 CORPORATE AND COMMUNITY SERVICE

### 10.2.274 POLICY MANUAL REVIEW APRIL 2014 - CORPORATE SERVICES AND COMMUNITY SERVICES SECTIONS

**File Reference:**

**Disclosure of Interest:** Nil

**Applicant:** Chief Executive Officer

**Previous Item Nos:** Nil

**Date:** 16<sup>th</sup> April 2014

**Author:** Mr Aaron Cook - Chief Executive Officer

**Attachments:**

Please be advised that Elected Members have been provided with a copy of the Policy Manual previously and, as such, an electronic copy will be provided to review. A PDF copy will be provided within the agenda section of the Town of Narrogin Website for members of the public to review.

However, listed within the item are only to policies that have been amended or reviewed.

**Summary:**

It is provided for Council to approve the following amendments/revision to the Town of Narrogin Policy Manual Corporate Services and Community Services Sections.

Please note that all sections not included are to remain unchanged.

**Background:**

The Town of Narrogin currently reviews the Policy Manual once every year as part of its compliance with the Local Government Act and Regulations.

**Comment:**

As previously stated the Town of Narrogin now has had in place now for several years that the Policy Manual is presented for review once per calendar year. Due to the size of the document the first two sections has been presented at this meeting with the following two sections to be presented at the following Council meeting.

Please note that only the Policies that are proposed to be amended have been included in the agenda and, as such, all other items within the manual are to remain the same. The highlighted sections are the included or amended areas of the policy.



### C. 3 CONFERENCE ATTENDANCE/EXPENSES Elected MEMBERS

ORIGIN/AUTHORITY: Council Meeting 21 August 1979 Item No. 471 (6)

That:

Expenses automatically met by Council are limited to accommodation in single/twin or double room, registration fees, meals associated with registration, parking and breakfasts for elected members only.

Costs incurred by a partner accompanying an elected member are to be met by the elected member, except an accommodation upgrade cost from single to twin/double and official conference dinner cost only.

Unless associated with an authorised meal and moderate in nature, expenses for alcohol are to be met by the elected member.

The maximum number of elected members authorised to attend Local Government Week conference is to be determined during the budget process each year.

#### Amendments/Review: April 2014

Inclusion of "elected Members in the title to clarify that this policy related only to Elected Members

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### C. 4 TRAINING - STAFF

ORIGIN/AUTHORITY: Council Meeting 21 July 1987 Item No. 194 (3.17)

That:

The Chief Executive Officer is empowered to authorise the attendance of Town officers and employees at appropriate educational courses, seminars, conferences, workshops etc where:-

1. The Council's staff training budget allocation provides for such attendance; and
2. The officers or employees will be away from work for a period of not more than five working days.

Expenses automatically met by Council are limited to accommodation in single/twin or double room, registration fees, meals associated with registration, parking and breakfasts for the staff member only. A work vehicle will be provided in the first instance, subject to availability, for travel purposes if one cannot be provided and private vehicle is to be utilised to attend the training the officer shall be reimbursed the standard WALGA award rate per Km. However if the officer refuses the work vehicle no travel expenses will be reimbursed.

No Alcohol expenses will be reimbursed.

Amendments/Review: April 2014

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## C. 5 PURCHASING AUTHORITY OF GOODS AND SERVICES

ORIGIN/AUTHORITY: Council Meeting 18 October 1989 Item No. 6.6 (3.1)

### POLICY STATEMENT

That:

Subject to the conditions below, the named Officers may commit Council expenditure following the completion of a purchase order:

Chief Executive Officer	Unlimited
Director of Corporate and Community Services	Up to \$50,000 (however, whilst Acting as the CEO, the DCCS has Unlimited purchasing authority)
Director of Technical and Environmental Services	\$50,000 (however, whilst Acting as the CEO, the DTES has Unlimited purchasing authority)
Technical Officer	Up to \$10,000
Town Foreman	Up to \$2,500
Leading Hands Works	Up to \$500 (however, in the absence of the Town's Foreman, an appointed Leading Hand is to have the same authority as the Town's Foreman being \$2,500.
Manager Leisure and Culture	Up to \$10,000
Manager Narrogin Regional Recreation Complex	Up to \$10,000
Manager Community Care	Up to \$10,000
Manager Library and Information Services	Up to \$10,000
Executive Assistant	Up to \$1,000
Records Officer	Up to \$500

The Chief Executive Officer may authorise Town Officers / employees, other than those listed above, to purchase goods and services where such authorisation will allow for more efficient and effective purchasing practices. Any such authorisation must also set an appropriate purchasing limit.

Amendments / Review: April 2014

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## C. 8 FEES - COUNCIL MEMBERS

ORIGIN/AUTHORITY: Council Meeting 18 June 1996 Item No.  
7.274

### POLICY STATEMENT

That:

1. An annual fee under section 5.99 of the Local Government Act equal to the maximum prescribed is to be paid to the Mayor, on an arrears' basis, every three months.
2. An annual fee under section 5.99 of the local Government Act equal to the maximum prescribed is to be paid to Council members (excluding the Mayor), on an arrears' basis, every three months.
3. A local government allowance under section 5.98 (5) (b) of the Local Government Act of \$150 (\$600 per annum) is to be paid to the Mayor on an arrears' basis, every three months, or on a Pro Rata basis.
4. A local government allowance under section 5.98A of the Local Government Act equal to 25% of the minimum Mayoral allowance is to be paid to the Deputy Mayor on an arrears' basis, every three months.
5. An allowance in lieu of telephone reimbursements under section 5.99 of the Local Government Act of \$400 (\$1,600 per annum) is to be paid to the Mayor on an arrears' basis, every three months and the Deputy Mayor and Elected Members \$500.00 per annum.

Amendments/Review: April 2014

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## C. 11 COMMUNICATIONS

ORIGIN/AUTHORITY: Council Meeting 28 September 1999 Item No. (Item 8.4.80)

### POLICY STATEMENT

#### Correspondence Received

All communication regarding Town business from a member of staff or an elected member shall be at all times courteous, clear and professional.

All external written correspondence will receive a response within 7 working days of receipt, however an acknowledgment will be provided if, in the view of the appropriate senior staff member, a full and detailed reply is not possible within that time frame.

External correspondence that is received addressed to a third party and/or marked as a copy will not be acknowledged unless, in the opinion of the relevant senior staff member, a response is appropriate.

Senior employees and the Chief Executive Officer shall determine which items of correspondence will be presented to the Council. ~~through the appropriate committee or direct to full Council.~~

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## C. 19 ASSETS, NON-CURRENT - CAPITALISATION OF EXPENDITURE

ORIGIN/AUTHORITY: Council Meeting 27 August 2002 Item No. 9.2.92

### POLICY STATEMENT

That:

The Town of Narrogin has adopted the following capitalisation thresholds applicable to assets from 1 July 2009.

Asset Class Capitalisation Threshold \$

- ~~• Motor vehicles \$5,000~~
- ~~• Plant & Machinery \$ 2,000~~
- ~~• Land & Buildings \$5,000~~
- ~~• Furniture and Fittings \$1,000~~

- ~~Equipment \$2,000~~
- ~~Infrastructure \$ 10,000~~
- ~~Plant, Property and Equipment \$5,000 or greater~~
- ~~Building and Infrastructure \$10,000 or greater~~

Amendments/Review: February 2012

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## C. 20            AUDIT COMMITTEE

ORIGIN/AUTHORITY: Council Meeting 27 September 2005

Item No. 10.2.387

### POLICY STATEMENT

The audit committee has responsibility to provide an independent oversight of the financial, ~~Legislative, Compliance and Risk Management~~ systems on behalf of Council. The committee will also assist Council to fulfil its corporate control responsibilities in relation to financial reporting and audit responsibilities.

Policy continues.....

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## C. 21            SENIOR STAFF PERFORMANCE REVIEW COMMITTEE

ORIGIN/AUTHORITY: Council Meeting 26 October 2004

Item No. 11.2.19

### POLICY STATEMENT

That:

1. Council maintain a Senior Staff Performance Advisory Committee consisting of four elected members comprising the Mayor, Deputy Mayor and ~~the Presiding Member and~~ two Elected Members.

~~2. In the situation that the Mayor or Deputy Mayor are also a Presiding Member/s of a standing committee/s, the vacant position/s be filled by elected members nominated by Council.~~

3. The Senior Staff Performance Review Committee has delegated authority to:

- conduct the Chief Executive Officer (CEO) performance appraisal and negotiate remuneration levels;
- accept or reject the CEO's recommendation on each proposal to employ or dismiss a senior employee;

- employ a person to be the CEO under an employment contract; and
- determine that the person is suitably qualified to be the Chief Executive Officer.

4. Provide advice to the CEO in regards to matters outstanding with Council and if delegated by Council make decisions committing Council funds or officers to action.

Amendments/Review: April 2014

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## C. 27.1 OCCUPATIONAL SAFETY AND HEALTH

ORIGIN/AUTHORITY: Council Meeting 26 June 2007 Item No. 10.2.507

### POLICY STATEMENT

ORIGIN/AUTHORITY: Council Meeting 25 September 2013 Resolution No. 0912.196

#### That:

The Town of Narrogin regards the development and implementation of best practice Occupational Safety and Health systems as a common objective for the CEO, Managers, Supervisors, Team Leaders, Employees, Contractors and Volunteers.

The Policy of the Town of Narrogin is to ensure that every employee works in an environment where every effort is made to prevent accidents, injury and disruption to employees' health from foreseeable work hazards.

The employer acknowledges a duty of care to:

- Provide and maintaining a safe working environment.
- Providing adequate training, instruction and supervision to enable employees to perform their work safely and effectively.
- Investigating all actual and potentially injurious occurrences in order to identify and control the cause to reduce the level of risk in the workplace
- Comply with AS/NZS 4801-2001 Occupational Health and Safety Management Systems audit requirements.
- Compliance with current Occupational Safety and Health Act 1984, and Regulations 1996, relevant Australian Standards including AS/NZS ISO 31000, 2009, Codes of Practice and Guidance Notes.

Employees have a duty of care to

- Work with care for their own safety and that of other employees, contractors, volunteers and public who may be affected by their acts or omissions.
- Report hazards, accidents, incidents and near misses to their supervisor.
- Co-operate positively in the fulfilment of the obligations placed on the Town of Narrogin.
- Assist in the reporting and investigation of any accidents with the objective of introducing and reviewing controls to prevent re-occurrence.

A safe and efficient place of work is our goal, and we must all be committed to reach this outcome.

Amendments/Review:

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## C. 31 INFORMATION MEETING PROCEDURE POLICY

ORIGIN/AUTHORITY: Council Meeting 27 May 2008 Item No. 10.2.570

### POLICY STATEMENT

That:

The conduct of the Monthly Information Meeting will be as follows:

- That a monthly information meeting be held at 6.30pm prior to the last Ordinary Council meeting of the month to exchange information between senior staff, management staff, occasional committees and elected members.

Policy continues..

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## C.37 CORPORATE STAFF UNIFORM POLICY

### ORIGIN/AUTHORITY

POLICY INTENTION: To improve the public profile of the Town by presenting a professional image and develop a feeling of pride amongst staff.

### POLICY:

1. That, in order to promote a corporate professional image and enable full and part-time and salaried staff to be identified with the Town, to encourage a feeling of pride amongst staff, the Town will contribute up to a maximum of \$300 per annum unless stated within the employee Contract.

2. That part time employee is given a subsidy up to a maximum of \$200 per annum from the Town initially and on an annual basis thereafter.

Policy Goes on.....

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Policy C.34 was a double up with item number 27.1 and as such has been removed.

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CS. 14 RECREATION COMPLEX FACILITIES AND  
SPORTSGROUND HIRE - BOOKING APPLICATIONS

ORIGIN/AUTHORITY: Council Meeting 22 February 2000

Item No. 8.3.89

POLICY STATEMENT

That:

All applications for seasonal usage will be administered by the Manager – Recreation & Leisure, who has overall responsibility for the bookings system. However sports ground booking are performed at the administration centre.

Policy continues.....

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CS. 17 RECREATION COMPLEX FACILITIES &  
SPORTSGROUND HIRE

- FEES AND CHARGES FOR SPORTSGROUNDS

ORIGIN/AUTHORITY: Council Meeting 22 February 2000

Item No. 8.3.89

POLICY STATEMENT

That:

1. Permanent Seasonal Users

Each club using sportsgrounds on a permanent or seasonal basis shall be required to pay a fee for such usage. That fee shall be set by Council as a component of the budget adoption process. Council shall set fees with the intention percentage of the maintenance costs of each sportsground. This fee shall be inclusive of all maintenance costs attributable to the upkeep of sportsgrounds (inclusive of water and electricity).

The cost of any work requested by permanent seasonal users that is not included as part of the normal maintenance of any sportsground shall be met in full by the user group requesting that work.

Any such work must be authorised, in writing, by at least one of the Designated Persons from that group (see policy C8.6). Additional maintenance work shall only be carried out provided the Town receives a written request for the work not less than 28 days prior to that work being required to be complete.

The Town's responsibility in clearing rubbish off grounds after events is limited to emptying bins. Any additional cleaning work carried out by Town employees will be charged at



overtime rates to the organisation concerned. Toilets etc. will be maintained and cleaned at no charge during week days but where weekend cleaning is required appropriate charges will be made.

~~Sportsground hire fees for permanent seasonal users catering for junior sport only (under 17), shall be equivalent to 40% of the respective hire fee for senior sports.~~

## 2. Casual and Extraordinary Users

Any casual or extraordinary users shall be required to pay a fee for hire of individual sportsgrounds. That fee shall be equivalent to 15% of the respective permanent seasonal hire fee.

Example:

Permanent Seasonal Hire Fee of Thomas Hogg Oval	\$ 1,500
Casual and Extraordinary User Fee (15% of \$1,500) thereof	\$ 225 per day or part thereof

~~NB: The fee for Casual and Extraordinary Users has been set at 15% of the respective permanent seasonal hire fee of the sportsground to ensure that permanent seasonal user groups pay a comparatively lesser amount for the hire of sportsgrounds.~~

Schools and non-sporting organisations requesting half day or one day hire of individual sportsgrounds shall be charged at a rate ~~of \$40 for half day or \$80 for a full day~~ in accordance with the Adopted Budget.

Sportsground hire fees shall be refunded if a booking is cancelled not less than 14 days prior to the date of booking. Hire fees for bookings cancelled less than 14 days prior to the event shall not be refunded.

## 3. Specialist Turfs

The turf cricket pitch located at Clayton Road Oval and the Croquet Greens are classified as specialist turfs. In determining the fees and charges for the use of specialist turfs, Council shall consider the ~~cost to recover 20%~~ of the maintenance cost of these surfaces from each Permanent Seasonal User using these surfaces. Such fees and charges shall be set by Council as a component of the budget adoption process.

### Amendments/Review

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#### **Consultation:**

Senior Management of the Town of Narrogin.

#### **Statutory Environment:** Nil

**Policy Implications:** - Changes to the Policy Manual are presented.

**Financial Implications:** Nil

**Strategic Implications:**

The review of the Policy Manual on a yearly basis ensures that the Policies are relevant for the current working environment and meet Councils expectations.

**Voting Requirements:** Simple Majority

**COUNCIL RESOLUTION 0414.42**

**Moved: Cr Bartron**

**Seconded: Cr McKenzie**

That Council:

Approve the updated/revised Corporate Services and Community Services sections of the Policy Manual, as listed within the body of the agenda item, but specifically to policies:

C.3, C.4, C.5, C.8, C.11, C.19, C.20, C.21, C.27.1, C.31, C.37, CS.14, CS.17, as amended, and all other policies are to remain unchanged.

**CARRIED 7/0**

Please note: Words as amended were added to the resolution.

## 10.2.275 NARROGIN LEISURE CENTRE STRATEGIC REVIEW COMMITTEE

**File Reference:**

**Disclosure of Interest:**

Nil

**Applicant:**

Chief Executive Officer

**Previous Item Nos:**

Nil

**Date:**

15<sup>th</sup> April 2014

**Author:**

Mr Aaron Cook - Chief Executive Officer

**Attachments:** Nil

**Summary:**

It is presented to Council, from the minutes of the Narrogin Regional Leisure Centre Strategic Review Committee, to dissolve the committee and establish a working group.

**Background:**

The Narrogin Regional Recreational Centre Strategic Review Committee has been in operation for several years.

With the lack of a consistent Manager for an extended period the facilitation of this meeting has been left to the Chief Executive Officer to manage and prepare all agenda's and minutes. The Committee has been regularly presented with information regarding the activities of the Centre; however, this does not for part of the actual strategic nature of the Committee and why it was established.

The Committee in the past has wanted to be involved in operational decision making processes that has been required to cease and, as such, has left the committee with little more than to receive information and provide feedback. The information distribution has been effective especially during the bulk of the recent renovations work.

**Comment:**

Due to the recommendation from the Committee it has been presented to Council that the Committee, as a Committee of Council, be disbanded for the formation of a Greater Sports Working Group.

This working group does not need to be driven by Council and is proposed to allow inclusion from all Sporting bodies that have use of the Narrogin Regional Recreation Centre or its facilities. It has been presented that in the future once this format was bedded down that all sporting groups be invited to have an person included in the invitation list.

The Greater Sporting Working Group's main aim is to achieve the sporting groups talking to each other to ensure that issues and problems do not occur whilst also disseminating information and working through issues or problems.

The Group will still have the ability to make recommendations to Council regarding any matter that may be pertinent and Council Elected Members and Officers would participate on the Group.

Consultation: - Narrogin Regional Recreational Centre Strategic Review Committee.

**Statutory Environment:**

- Local Government Act 1995 Section 5.8 Establishment of Committees

**Policy Implications:** - Nil

**Financial Implications:** - Nil

**Strategic Implications:** - Nil

**Voting Requirements:** Absolute Majority

<b>COUNCIL RESOLUTION 0414.43</b>
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**Moved: Cr Bartron**

**Seconded: Cr Paternoster**

That Council:

- 1) Endorse the Minutes of the Narrogin Leisure Centre Strategic Review Committee Meeting held on the 15<sup>th</sup> April 2014 and accept its recommendation to dissolve the Committee.
- 2) Council approve the establishment of a Greater Sports Working Group and that officers prepare the draft terms of reference for the group to consider at the first proposed meeting, but will include one participant from each of the Sporting Bodies that utilise the facilities of the Narrogin Regional Recreation Centre.

**CARRIED 7/0**

10.2.276

**VIETNAMESE CONSULAR GENERALS PROPOSED  
EVENT AND EXHIBITION AT THE TOWN HALL**

**File Reference:** Nil  
**Disclosure of Interest:** Nil  
**Applicant:** Chief Executive Officer  
**Previous Item Nos:** Nil  
**Date:** 17<sup>th</sup> April 2014  
**Author:** Mr Aaron Cook - Chief Executive Officer

**Attachments:** Nil

**Summary:**

It is proposed for Council to approve the use of the Town Hall for the Consular General of Vietnam to utilise for an exhibition and event held on the 24<sup>th</sup> May 2014 for no cost.

**Background:**

The Mayor and author were invited to meet with the Consular General of Vietnam earlier this year. From this meeting many topics of discussion were raised and conversation focused quickly on an event being held in Narrogin. This event is proposed to include an Exhibition, Performing Arts and culinary experience.

**Comment:**

This event has a large amount of merit from many aspects that will greatly assist in developing a long term relationship between Narrogin and the Vietnamese Consular General and staff.

This item although can be argued that it is a Town of Narrogin event and, as such, no fees would be charged; however, it was seen by the author as being pertinent to resolve this with Council to ensure that consistency is applied over this sort of function.

Due to the positive impact of the event and exhibition it is proposed that Council waive all fees and charges for the Town Hall Complex for this auspicious event

**Consultation:** Nil

**Statutory Environment:** - Local Government Act 1995 - Section 6.16 (3) Imposition of fees and charges.

**Policy Implications:** Nil

**Financial Implications:**

The event is planned to be held on one day and as such there would be some fees and charges that would normally apply; however, without knowing what the exact facilities that will be required it is requested to waive all fees and charges. The ongoing exhibition would have potentially incurred other expenses but these would have been minimal.

**Strategic Implications:**

The positive outcomes that may be achieved through the positive development of this relationship could be large and should not be underestimated for the Narrogin regional area and as a result the Narrogin Town.

**Voting Requirements:** Absolute Majority

**COUNCIL RESOLUTION 0414.44**

**Moved: Cr Ward**

**Seconded: Cr Schutz**

That Council:

Approve the fees for the Town Hall facility to be waived for the proposed event and exhibition hosted by the Consular General of Vietnam on the 24<sup>th</sup> May 2014. This waiving of fees is to also include the exhibition within the Gallery and Facility for the following week.

**CARRIED 7/0**

10.2.277

## LEISURE CENTRE CAR PARK NAMING RIGHTS

**File Reference:**

**Disclosure of Interest:**

Nil

**Applicant:**

Chief Executive Officer

**Previous Item Nos:**

Nil

**Date:**

17<sup>th</sup> April 2014

**Author:**

Mr Aaron Cook Chief Executive Officer

**Attachments:** - Nil

**Summary:**

It is proposed to Council that as the naming rights for the Leisure Centre Car Park has expired that this advertising space be advertised for expressions of interest.

**Background:**

When council constructed the extension to the leisure centre some 10 + years ago advertising space was sold. The agreement for the car park naming rights expired two years ago and as such is now open for potential re naming.

**Comment:**

It is proposed for Council to consider calling for expressions of interest for the Naming Rights of the Leisure Centre Car Park as the previous agreement has expired.

The current sign in the Car Park is old faded and does not show well the improvement works that have been performed.

It is proposed to place an advertisement in the Narrogin Observer over two weeks calling for expressions of interest for interested Businesses wishing to purchase that advertising space for a set period of time that would be proposed to be a 5 or 10 year period.

**Consultation:** - Nil

**Statutory Environment:** - Nil

**Policy Implications:** - Nil

**Financial Implications:**

The revenue received from the sale of the advertising space should be placed in the Leisure Centre Building Reserve to assist in the development of funds for future repairs.

**Strategic Implications:** - Nil

**Voting Requirements:** Simple Majority

**COUNCIL RESOLUTION 0414.45**

**Moved: Cr McKenzie**

**Seconded: Cr Ward**

That Council:

Approve an expression of interest to be called for local businesses to potentially purchase the advertising naming rights of the Narrogin Regional Leisure Centre Car Park within the existing sign space and size as is currently advertised.

**CARRIED 7/0**



## 10.2.278 PROPOSAL TO ISSUE PROPERTY SEIZURE AND SALE ORDER

**File Reference:** A172700, 173200, 186100, 208100, 223800, 230400, 293800  
**Disclosure of Interest:** Nil  
**Applicant:** Nil  
**Previous Item Nos:** Nil  
**Date:** 10 April 2014  
**Author:** Narelle Rowe

**Attachments:** - Nil.

### Summary:

This report recommends that the town instigate proceedings to issue a 'Property Seizure and Sale Order' against land to collect outstanding rates and charges.

### Background:

In accordance with Rate Recovery Policy Corp No. 29,

- ".....4. Where a Claim has been issued and remains unsatisfied, action will be taken to pursue that claim through the Town's solicitors or collection agency as the case may be, to secure payment of the debt.*
- 5. Following the issue of a Claim and addition of legal costs, a reasonable offer to enter into a payment arrangement to discharge the debt will not be refused.*
- 6. Where the owner is non-resident or a company (i.e. the property is an investment) the maximum period over which repayment will be permitted will be three months.*
- 7. Legal proceedings will continue until payment of rates imposed is secured. This includes the issue of a Property Seizure and Sale Order against goods and land if necessary.*
  - a) If a Property Seizure and Sale Order against land is proposed to collect outstanding rates due on a property where the owner resides, approval of Council shall be obtained before the Property Seizure and Sale Order is lodged..."*

A 'Property Seizure and Sale Order' is the next step following issue of a 'General Procedure Claim' (formerly known as a 'Summons') and the procedure is performed by a Bailiff appointed by the debt collection agency who will visit the property and ascertain all goods of equivalent value to the debt that can be potentially seized.

Austral Mercantile, the Town's current Debt Collection Agency, have advised this is a successful method of obtaining payment with an extremely high proportion of debts being cleared using this approach.

### Comment:

All efforts to recover the debts using methods of collection as stated within the Rate Recovery Policy Corp No. 29 have been followed. A 'General Procedure Claim' has been served to the last known address provided by the owner. Once served with a 'General

Procedure Claim' the process for the ratepayer is to file an Admission of Claim, this has occurred in one case only as stated below however, is now in default.

Assessment	Date Claim Served	Payment Arrangement	Original Claim	2013/14 Charges	Account Balance as At 10/04/14	Financial Years Outstanding
172700	08/06/13	Admission of Claim - Default	\$2126.87	\$2059.88	2818.19	2
173200	09/03/14	Nil	\$874.02	\$1280.03	1280.03	1
186100	09/03/14	Nil	\$1321.65	\$1733.06	1733.06	1
208100	09/03/14	Payment Arrangement - Default	\$2725.05	\$2597.03	3271.38	2
223800	09/03/14	Nil	\$1775.59	\$2189.84	2191.94	2
230400	09/03/14	Nil	\$13168.29	\$2284.15	14306.34	10+ YEARS
293800	09/03/14	Nil	\$1436.80	\$1849.20	1849.20	1

**Consultation:**

- Austral Mercantile
- Mr C Bastow – Director Corporate and Community Services

**Statutory Environment:** Local Government Act

**Policy Implications:** Nil

**Financial Implications:**

- Improved collection of outstanding rates.

**Strategic Implications:** Nil

**Voting Requirements:** Simple Majority

**COUNCIL RESOLUTION 0414.46**

**Moved: Cr Bartron**

**Seconded: Cr McKenzie**

That Council:

Approve the issuing of a 'Property Seizure and Sale Order' against the owners of the properties listed below for outstanding rates:-

- A171700
- A173200
- A186100
- A208100
- A223800
- A230400
- A293800

**CARRIED 7/0**

## 10.2.279 2013/14 BUDGET REVIEW

**File Reference:** 12.4.2  
**Disclosure of Interest:** Nil  
**Applicant:** N/A  
**Previous Item Nos:** Nil  
**Date:** 31<sup>th</sup> March 2014  
**Author:** Colin Bastow – Director Corporate & Community Services

Rhona Hawkins – Manager of Finance

**Attachments:** Schedule of Budget Amendments

### **Summary:**

Council to receive a report on the 2013/14 budget review as well as consider various budget amendments.

### **Background:**

The Town has undertaken a review of its 2013/14 Budget which is a legislative requirement that this process is undertaken at least once in every financial year.

During the budget review process all managers were required to review their area of responsibility and comment on any account that may have a material variance at the end of the financial year. The focus of this budget review was on any significant variances as the majority of accounts will only have a minor variation from initial budget estimates. A variance is where income or expenditure account is either expected to or has gone under or over its budget allocation. The Manager was asked to review their budget areas on the 31 January 2014 financial report and estimate what closing balance would be on the 30 June 2014.

Minor variations in budget estimates are considered to balance themselves out as one account may be over while another is under. Therefore they have been generally excluded from this report. However due to the current reporting issues relating to nature and type codes not reconciling with the adopted budget some minor variance accounts have also been included in the Author's recommendations for budget amendments.

The only area that will need a further review will be Narrogin Homecare as a number of issues will need to be addressed but time did not permit this to happen by the time of writing this report. Narrogin Homecare is 100% grant funded so there should not be an impact on rate payers' money as funds simply need to be moved from one account to another within approved grant funding allocations.

This report will touch on issues relating to financial management as well as budget performance.

### **Comment:**

Due to the recent changes in the Town's chart of accounts and accounting software which was replaced about 15 months ago, it had been possible to conduct a more in depth budget review. As it was much easier to identify budget allocations and compare them with their actual transactions. During last year's budget review, the Town had the issue that only one off journal balance could be seen in SynergySoft for the first half of that financial year's transactions and Authority simply did not allow for timely reporting beyond a simple trial balance.

During the review it was identified that a number of transactions had been wrongly allocated to incorrect accounts, which has since been corrected. There are always various reasons for incorrect account allocations which happen in any organisations. The important thing is to have systems in place to reduce this type of issue from happening in the first place as well as having processes to quickly identify and correct them in a timely manner if they slip through. To aid in the process of reducing misallocations it had been identified that additional training on how to interpret the budget is needed.

The Town has experienced issues with financial reporting due to the excessive use of Income and Expenditure (IE) codes. The Town tried to reduce the impact of having three different charts of accounts as well as two separate accounting systems in the 2012/13 financial year by designing a chart of accounts that would work on both systems. Unfortunately this issue has impacted on the Town's ability to produce meaningful timely financial reports. In the Authors' view it is extremely important that this issue be resolved by the 1 July 2014 (the start of next financial year). The Town has little capacity to take on a task of this nature in the time required. Therefore it is recommended that the consultancy be increased in Administration Overheads by \$9,000 which will be funded by savings from other areas.

To aid in reducing misallocations it had been identified that additional training on how to interpret the budget document is needed.

In the preparing of the statutory budget format an error was made in the Rates Setting Statement where the \$317,353 Capital Grants was omitted and this figure was incurred in the Opening Estimated Surplus. The Estimated Surplus should have been reduced by the \$317,353. This error does not mean the Town had \$317,353 more income as the Net Asset Position was overstated to compensate.

The Town had been considerably behind with regards to the preparation of monthly bank reconciliations; however, this issue has now been resolved. While the task of clearing the back log of bank reconciliation was being undertaken, it was discovered that the bank accounts general ledger was understated by around \$200,000. It was the General Ledger bank account balance that was used part of the calculation of an Estimated Surplus. Therefore when the 2012/13 annual financial report was finalised it was identified that the actual carried forward surplus was greater than the estimated figure by about \$220,000.

It is the Authors' view that the additional surplus funds should be considered for transfer to reserve at year end provided the Town actually achieves a satisfactory financial surplus. The Town does need to increase funding in a number of reserve accounts e.g. Employee Entitlements (\$50,000) and Building Reserves (\$5,000). As the Town should be setting aside funds for major asset maintenance projects as well as ensuring it has funds available to pay current and past employees as and when required.

The Town's Leave Liabilities is close to \$400,000 (30/6/2013) and is only cash back to \$50,000. The Town currently budgets for a full time employee for 52 weeks but if a long term employee actually leaves, their final payment will likely include a number of weeks' of both annual leave and long service leave entitlements and if this payment is greater than the four weeks, which is the time it will take to replace the position, as such, the Town will be paying over 52 weeks in wages. Also when staff cash in their leave entitlements, which does happen from time to time, the Town is effectively paying over 52 weeks in a single financial year which is not funded.

If any overspend on wages occur it may be that other savings can be achieved so no adverse financial impact results. However if no saving in other areas can be achieved then

the use of the Employee Entitlement Reserve will be important to balance the books. Another potentially significant issue may be associated with the possible contracting out the Narrogin Regional Leisure Centre (NRLC) to a third party service provider. Depending on how the Town structures the third party management of the NRLC there may well be a requirement to pay out existing staff their leave entitlements.

The Town should not experience any significant salary/wage related cost over runs with regards to the total salary and wages costs as a review of this area has revealed the Town is on line to meet budget expectations. However the Library is likely to have a \$20,000 increase in Salary and Wages due in part to the excess use of casuals and the ex-Managers extended sick leave.

There had previous been issues with the Town receiving road related grant funding where the project were not carried forward into next year's budget. Thus the funds had been allocated to other projects and/or services in error. The Director of Technical and Environmental Services had identified that the Town had received in a previous financial year \$9,600 in Black Spot funding with an additional \$14,400 yet to be paid. This grant requires the Town to expend \$36,000 (\$12,000 own source funding) on Clayton Road.

The Town had been allocated an additional \$53,964 in additional Regional Road Group funding. This grant requires the Town to also contribute 1/3 of its own funds to the project. This funding was spent on Clayton Road.

It is expected that all other capital projects will be completed within budget expectations.

A review of the Towns list of retention bonds have revealed that the Town had been carrying a higher liability then was necessary. However the review on the trust accounts has not yet been completed. Therefore the Town has not recognised any potential untied cash in this area at this stage as there may be a need to increase the trust account.

There was a period where money received at the NRLC were not properly receipted in Sportsman's Plus. Therefore assumptions had to be made in the Finance Department as to which account the money should be receipted to in SynergySoft. As a result the individual income accounts may be either under or overstated. Overall it is expected that the NRLC will receive about \$30,000 less income then was budgeted.

During the preparation of the 2012/13 Financial Report the Town was required to revalue its Plant and Equipment as well as Land and Building using fair value. While there was no significant change in valuations for Plant and Equipment items, this was not the case for majority of Land and Buildings assets.

The Town is reviewing its Building depreciation rates for buildings as it would appear that they have been over depreciating due to the use of an expected life based on 40 years. The Town has a Town Hall which is over 100 years old with a current fair value of \$19 million.

Plant operation costs will require further review as the Town is currently allocating more plant costs to its works programs then is being costed to the Plant Operation under Other Properties and Services. This issue has been caused by the fact that generally the charges out rates are too high and not all plant is being costed to job.

The Town has not received any notification that the Financial Assistance Grant (FAG) and Local Roads Grants will be paid in advance again this year. Last year the Town had receive an advance paid of over \$600,000 which explains a large carried forward surplus for this year.

The attached Schedule of Budget Amendments is a listing of those items which is expected to be a significant variance or an adjustment is required to their Nature and Type codes to balance the statutory reporting. A brief comment as to the reason for the amend has also be included in the attachment.

The Town is seeing the benefits from the recent change in accounting software but the current chart of accounts does need to be amended to improve financial reporting and user friendliness. The management account should be report to Council at least on a quarterly basis and the change to the chart will aid this process greatly.

**Consultation:** Aaron Cook, CEO  
Brian Robinson, Director Technical and Environmental Services  
Susan Guy, Manager Leisure and Culture  
Lynne Yorke, Manager Community Care  
Kay Weaver, Manager Library Services

**Statutory Environment:** Local Government Act 1995  
Financial Management Regulations 1996

**Policy Implications:** Nil

**Financial Implications:**

Budget amounts are self-balancing so there should be no adverse financial impact from these amendments.

**Strategic Implications:** Nil

**Voting Requirements:** Absolute Majority

<b>COUNCIL RESOLUTION 0414.47</b>
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**Moved: Cr Russell**

**Seconded: Cr Schutz**

That Council:

1. Approve the budget amendment as listed in the attached Schedule of Budget Amendments,
2. Amend the 2013/14 Budget Rate Setting Statement to include a \$317,353 Non-Operating Grant and reduce the Estimated Surplus by \$317,353 to correct a reporting error.
3. Accept the 2013/13 Budget Review.

**CARRIED 7/0**

TOWN OF NARROGIN  
 Schedule of Budget Amendments 2013/14

COA	Description	IE	Inc/Exp Analysis	Original Budget	Adjustment	Revised Budget	Comments
0301111	Rates Fees and Charges	106	Admin Fee	(9,500)	(2,500)	(12,000)	Increase as more ratepayers opted to pay by instalments
0301121	Debt Collections costs - Recovered	105	Debt Collection Fees Recovered	0	(9,000)	(9,000)	IE correction and increase income offset by expenditure
0301121	Debt Collections costs - Recovered	119	Other Revenue	(4,000)	4,000	0	IE correction
0301141	Movement in Excess Rates	179	Movement In Excess Rates	0	5,000	5,000	Movement in rates paid in advance not included in original budget
0301161	Rates Interest Accrued	108	Penalty Interest - Rates	(25,000)	(5,000)	(30,000)	Increase in interest received due to higher percentage of outstanding debts
0301161	Rates Interest Accrued	109	Instalment Interest	(10,000)	(1,443)	(11,443)	Increase due to more ratepayers opting to pay by instalments
0301161	Rates Interest Accrued	110	Deferred Pensioners Interest	(3,500)	812	(2,688)	Decrease as less pensioners eligible to defer.
0301312	Rates General Expenses	401	Printing & Stationery	4,000	(1,000)	3,000	Savings achieved in this area
0301312	Rates General Expenses	405	Debt Collection - Expense	6,000	5,000	11,000	Increase offset by income
0301312	Rates General Expenses	911	Other Expenditure	9,000	(9,000)	0	Rates levied on town buildings not required
0302111	General Purpose Fees and Charges	126	Other Fees And Charges	(1,500)	(4,500)	(6,000)	ESL admin fee not included in original budget
0302161	General Purpose Interest Earned	115	Penalty Interest - Esl	(200)	(465)	(665)	Increase in interest received due to higher percentage of outstanding debts
0302312	General Purpose Operating Expense	439	Other Expenses	33,000	(9,794)	23,206	Reduction due to new rates negotiated with bank
0403151	Members Reimbursements	118	Reimbursements - General	0	(500)	(500)	Nominal increase to offset reimbursements required
0403312	Members General Operations	118	Reimbursements - General	0	(1,000)	(1,000)	Nominal increase to offset reimbursements required
0403312	Members General Operations	212	Plant Operation Costs Allocated	0	7,000	7,000	IE correction
0403312	Members General Operations	412	Motor Vehicles	7,000	(7,000)	0	IE correction
0403312	Members General Operations	415	General Office Expenses	2,000	560	2,560	Nominal increase required
0403312	Members General Operations	419	Refreshments & Receptions	12,000	4,000	16,000	Increase as original budget did not include allocation for Mayor farewell or Christmas celebrations
0403312	Members General Operations	420	Election / Polls Expenses	8,000	(3,000)	5,000	Decrease as election expenses lower than anticipated
0404141	Governance Contributions and Reimbursements	118	Reimbursements - General	0	(3,100)	(3,100)	Increase required to correspond with monies received
0404141	Governance Contributions and Reimbursements	122	Contributions - Operating	0	(1,950)	(1,950)	Increase required due to reimbursements received for staff uniform purchases
0404141	Governance Contributions and Reimbursements	126	Other Fees And Charges	(5,000)	(4,065)	(9,065)	IE correction and increase in advertising and good claim rebate received
0404312	Governance General Operations Expenses	212	Plant Operation Costs Allocated	0	5,000	5,000	IE correction
0404312	Governance General Operations Expenses	412	Motor Vehicles	5,000	(5,000)	0	IE correction
0404312	Governance General Operations Expenses	415	General Office Expenses	0	140	140	Nominal increase required
0404312	Governance General Operations Expenses	435	Legal Fees	8,000	(3,000)	5,000	Reduction as services not required.
0505342	ESL Payable on Town Buildings	437	Esl Fee	1,500	4,020	5,520	Increase required as further properties identified.
0506111	Animal Control Fees and Charges	120	Infringments Fine & Penalties	(3,500)	1,500	(2,000)	Reduction required as less infringements issued.
0506111	Animal Control Fees and Charges	123	Registration Fees	(15,000)	3,000	(12,000)	Reduction as registered cat owners not as high as anticipated
0506111	Animal Control Fees and Charges	125	Hire Of Ranger Services	(3,000)	1,500	(1,500)	Reduction as service level not as anticipated
0506302	Animal Control Employee Costs	204	Training & Development	2,000	(500)	1,500	Reduction as full budget not require.
0506312	Animal Control General Operation Expense	212	Plant Operation Costs Allocated	0	4,500	4,500	IE correction
0506312	Animal Control General Operation Expense	412	Motor Vehicles	4,500	(4,500)	0	IE correction
0506312	Animal Control General Operation Expense	413	Office Equipment & Furniture	0	500	500	Increase as tags and registration for new Cats not included in original budget
0507121	Public Safety Incoming Grants	119	Other Revenue	(3,140)	(1,786)	(4,926)	Increase as SES Grant higher than anticipated - offset by expenditure
0507312	Other Law Order & Public Safety General Operatic	212	Plant Operation Costs Allocated	0	1,500	1,500	IE correction
0507312	Other Law Order & Public Safety General Operatic	412	Motor Vehicles	1,500	(1,500)	0	IE correction
0507332	Other Law Order & Public Safety Projects	441	Ses Subsidy	3,140	1,786	4,926	Increase as SES Grant higher than anticipated - offset by income
0708312	Health Admin & Inpection General Operations	424	Consultants	0	30,000	30,000	Increase as consultant utilised for health in first part of year.
0810342	Pre-school Building Expenses	438	Maintenance	200	300	500	Nominal increase required
0811181	Senior Citizens Non Cash Revenue	119	Other Revenue	(1,200)	(100)	(1,300)	Nominal increase required
0811342	Senior Citizens Building Expenses	438	Maintenance	200	300	500	Nominal increase required
0811402	Utilities - Senior Citizens Centre	453	Utilities - Water	1,200	500	1,700	Nominal increase required
0812492	HACC Domestic Assistance Expenses (Home Help)	212	Plant Operation Costs Allocated	0	5,000	5,000	IE correction
0812492	HACC Domestic Assistance Expenses (Home Help)	412	Motor Vehicles	5,000	(5,000)	0	IE correction
0815111	Other Welfare Fees & Chargers	133	Donations Income	0	(500)	(500)	Increase as donation not anticipated
0815322	Other Welfare Special Projects	212	Plant Operation Costs Allocated	0	8,000	8,000	IE correction
0815322	Other Welfare Special Projects	412	Motor Vehicles	8,000	(8,000)	0	IE correction
0815372	Other Welfare Other Expenses	409	Telephone / Mobiles	0	100	100	Nominal increase required
0815572	Neurodegenerative Employee Expenses	212	Plant Operation Costs Allocated	0	2,000	2,000	IE correction
0815572	Neurodegenerative Employee Expenses	412	Motor Vehicles	2,000	(2,000)	0	IE correction
0816302	Baptist Care Employee Costs	204	Training & Development	0	650	650	Increase as new service not anticipated when preparing budget

TOWN OF NARROGIN  
 Schedule of Budget Amendments 2013/14

COA	Description	IE	Inc/Exp Analysis	Original Budget	Adjustment	Revised Budget	Comments
1018302	Refuse Employee Costs	439	Other Expenses	1,000	500	1,500	Increase is a result of reallocation to correct accounts - no impact
1018312	Refuse General Operation Expenses	449	Waste Recycling	0	5,000	5,000	Increase is a result of reallocation to correct accounts - no impact
1018342	Refuse Building Maintenance Expenses	438	Maintenance	500	1,000	1,500	Increase is a result of reallocation to correct accounts - no impact
1019111	Sanitation Fees & Charges	137	Tipping Fees	(80,000)	(5,000)	(85,000)	Increase as service use is higher than anticipated
1020342	Sewerage Building Maintenance Expenses	423	Material & Contracts	30,200	7,000	37,200	Increase for TWIS maintenance
1020402	Sewerage Utilities Expenses	446	Utilities - Electricity	16,500	(4,000)	12,500	Decrease as usage not as high as anticipated
1022111	Town Planning Fees & Charges	126	Other Fees And Charges	0	(5,000)	(5,000)	Increase due to advice of sale enquiries for orders and requisitions
1022111	Town Planning Fees & Charges	131	Application/Renewal Fee	(3,500)	(2,500)	(6,000)	Increase due to greater activity in this area
1023111	Cemetery Fees & Charges	139	Cemetery Fees - Burial	(42,000)	17,000	(25,000)	Decrease as burial services lower than anticipated
1023111	Cemetery Fees & Charges	141	Cemetery Fees - Monuments	(500)	(500)	(1,000)	Decrease as erection of monuments not as high as anticipated
1023312	Other Amenities General Operations Expenses	408	Cleaning	17,000	(9,500)	7,500	Reduction due to savings in this area
1023342	Other Amenities Building Maintenance	423	Material & Contracts	13,000	(3,000)	10,000	Reduction as savings are anticipated
1023402	Other Amenities Utilities Expenses	453	Utilities - Water	2,750	3,000	5,750	Increase as water usage at public toilets higher than anticipated
1124111	Public Halls & Centres Fees & Charges	132	Leases, Rentals & Sales	(9,660)	(6,000)	(15,660)	Increase as initially underbudgetted as well as new income from ArtsNarrogin
1124111	Public Halls & Centres Fees & Charges	142	Narrogin Town Hall Hire	(5,000)	(245)	(5,245)	Nominal increase required
1124111	Public Halls & Centres Fees & Charges	143	Jhcc Hire	(22,500)	(24,000)	(46,500)	Increase mainly due to healthy lifestyles rental higher than initial budget
1124312	Public Halls & Centres General Operations Expens	408	Cleaning	15,000	(10,000)	5,000	Reduction as significant savings have been achieved.
1124312	Public Halls & Centres General Operations Expens	409	Telephone / Mobiles	350	1,250	1,600	Increase as usage higher than anticipated
1124342	Public Halls & Centres Building Maintenance	438	Maintenance	7,500	5,000	12,500	Increase due to new lock system, fire extinguisher service etc not included in initial budget
1125121	Rec & Sport Grant Income	128	Operating Grant Income	0	(31,650)	(31,650)	Increase due to Community Garden and Regional Talent grants - offset by expenditure
CG001	Community Garden		Eggsellent Egg Program	0	3,050	3,050	Increase due to Community Garden Grant - offset by income
CG002	Community Garden		Volunteer Program	0	3,600	3,600	Increase due to Community Garden Grant - offset by income
1125472	Regional Talent Development Program		Regional Program	0	25,000	25,000	Increase due to Regional Talent grants - offset by income
1126111	NRRC Fees & Charges	169	After Hours Charge	(10,000)	10,000	0	Reduce as this service not required
1126111	NRRC Fees & Charges	170	Sales - Kiosk	(70,000)	20,000	(50,000)	Decrease as sales not as high as anticipated
1126302	NRRC Employee Expenses	200	Salaries & Wages	417,899	(10,000)	407,899	Decrease as savings are anticipated
1126302	NRRC Employee Expenses	209	Occupational Health & Safety	4,500	(2,500)	2,000	Decrease as savings are anticipated
1126312	NRRC General Operations Expenses	401	Printing & Stationery	3,000	(1,000)	2,000	Decrease as savings are anticipated
1126312	NRRC General Operations Expenses	418	Advertising & Promotion	10,000	(5,000)	5,000	Decrease due to a high level of promotion done via Healthy Lifestyles
1126312	NRRC General Operations Expenses	423	Material & Contracts	5,000	(1,000)	4,000	Decrease as saving have been achieved
1126312	NRRC General Operations Expenses	424	Consultants	5,000	(5,000)	0	Decrease as business plan not required at this stage
1126312	NRRC General Operations Expenses	438	Maintenance	6,200	(2,200)	4,000	Decrease as savings are anticipated
1126312	NRRC General Operations Expenses	439	Other Expenses	5,000	(1,500)	3,500	Decrease as expenditure not as high as anticipated
1126322	NRRC Program Expenses	469	Programs - Child Care	1,000	(1,000)	0	Decrease as these programs were run through the healthy lifestyles program
1126322	NRRC Program Expenses	471	Programs - Fitness Classes	1,000	(1,000)	0	Decrease as these programs were run through the healthy lifestyles program
1126322	NRRC Program Expenses	473	Programs - Gym	2,000	(1,000)	1,000	Reduction in costs as programs run through healthy lifestyles
1126342	NRRC Building Maintenance	423	Material & Contracts	20,000	(20,000)	0	Decrease due to reallocation to correct code
1126342	NRRC Building Maintenance	458	Materials & Contracts Nrrc - Indoor Pool	36,150	13,000	49,150	Increase in costs a result of ongoing works
1126362	NRRC Materials and Contracts	423	Material & Contracts	0	20,000	20,000	Decrease due to reallocation to correct code
1128302	Library Employee Costs	200	Salaries & Wages	171,067	20,000	191,067	Increase in wages due to use of casuals prior to new Manager
1128302	Library Employee Costs	204	Training & Development	4,000	(2,000)	2,000	Reduction as savings will be achieved
1128312	Library General Operations Expenses	212	Plant Operation Costs Allocated	0	4,500	4,500	IE correction
1128312	Library General Operations Expenses	401	Printing & Stationery	3,000	(1,000)	2,000	Reduction as savings will be achieved
1128312	Library General Operations Expenses	402	Postage & Freight	4,150	(2,000)	2,150	Reduction as savings will be achieved
1128312	Library General Operations Expenses	408	Cleaning	7,600	(6,100)	1,500	Reduction as savings will be achieved
1128312	Library General Operations Expenses	410	Subscriptions & Memberships	3,000	(1,000)	2,000	Reduction as savings will be achieved
1128312	Library General Operations Expenses	412	Motor Vehicles	4,500	(4,500)	0	Reduction as savings will be achieved
1128312	Library General Operations Expenses	413	Office Equipment & Furniture	500	(500)	0	Reduction as savings will be achieved
1128312	Library General Operations Expenses	415	General Office Expenses	3,500	(1,000)	2,500	Reduction as savings will be achieved
1128312	Library General Operations Expenses	423	Material & Contracts	5,000	(2,500)	2,500	Reduction as savings will be achieved
1128312	Library General Operations Expenses	439	Other Expenses	600	855	1,455	Increase required due to relocation of new Manager and vandalism not budgetted
1128312	Library General Operations Expenses	487	Library - Local History	1,000	(900)	100	Reduction as savings will be achieved
1128342	Library Building Maintenance	200	Salaries & Wages	0	310	310	Increase due to vandalism



TOWN OF NARROGIN  
 Schedule of Budget Amendments 2013/14

COA	Description	IE	Inc/Exp Analysis	Original Budget	Adjustment	Revised Budget	Comments
1128342	Library Building Maintenance	423	Material & Contracts	3,500	1,600	5,100	Increase due to maintenance and repairs higher than anticipated
1231342	Transport Depot Building Maintenance	423	Material & Contracts	2,000	1,000	3,000	Nominal increase required
1231772	Transport Bridge Maintenance Expenses	423	Material & Contracts	12,000	(7,000)	5,000	Decrease as expenditure substantially less than anticipated
1334111	Rural Services Fees & Charges	122	Contributions - Operating	0	(300,000)	(300,000)	Increase due to TAFE grant - offset by expenditure
1334111	Rural Services Fees & Charges	126	Other Fees And Charges	(100,000)	(21,775)	(121,775)	Increase due to higher commissions from DOT
1334151	Rural Services Other Income	119	Other Revenue	(5,000)	(1,260)	(6,260)	Nominal increase required
1335111	Tourism & Promotion Fees & Charges	119	Other Revenue	(5,000)	5,000	0	IE correction
1335111	Tourism & Promotion Fees & Charges	189	Fees Caravan Park	(80,000)	(25,000)	(105,000)	Increase as caravan park usage higher than anticipated
1335121	Tourism & Promotion Grant Income	122	Contributions - Operating	0	(5,000)	(5,000)	IE correction
1335312	Tourism & Promotion General Operation Expense	421	Public Relations	15,000	(7,000)	8,000	Decrease as promotions not carried out due to exposure by healthy lifestyles
1335342	Tourism & Promotion Building Maintenance	409	Telephone / Mobiles	0	1,000	1,000	Increase as caravan park has mobile phone now
1335342	Tourism & Promotion Building Maintenance	423	Material & Contracts	4,000	6,000	10,000	Increase as maintenance work higher than anticipated
1335342	Tourism & Promotion Building Maintenance	517	Narrogin Caravan Park	18,495	25,000	43,495	Increase as maintenance work higher than anticipated
1336312	Building Control General Operations Expenses	212	Plant Operation Costs Allocated	0	10,000	10,000	IE correction
1336312	Building Control General Operations Expenses	400	Information Systems	0	2,000	2,000	Increase as technology requires immediate update
1336312	Building Control General Operations Expenses	412	Motor Vehicles	10,000	(10,000)	0	IE correction
1337333	Economic Services TAFE Land Assembly	423	Other Expenditure	0	300,000	300,000	Increase due to TAFE works - offset by income
1438612	DTES General Operations Expenses	212	Plant Operation Costs Allocated	0	7,000	7,000	IE correction
1438612	DTES General Operations Expenses	412	Motor Vehicles	7,000	(7,000)	0	IE correction
1442302	Admin Employee Expenses	200	Salaries & Wages	330,769	6,000	336,769	Increase required to maintain current staffing level
1442302	Admin Employee Expenses	204	Training & Development	15,000	(3,000)	12,000	Decrease as training budget not likely to be expended
1442302	Admin Employee Expenses	209	Occupational Health & Safety	18,274	(5,000)	13,274	Decrease as OHS not expected to be required
1442312	Admin General Operations Expenses	212	Plant Operation Costs Allocated	0	5,000	5,000	IE correction
1442312	Admin General Operations Expenses	401	Printing & Stationery	18,000	3,000	21,000	Increase required to maintain Admin stocks
1442312	Admin General Operations Expenses	408	Cleaning	11,800	(5,000)	6,800	Decrease due to reduction in expenditure
1442312	Admin General Operations Expenses	409	Telephone / Mobiles	25,000	(5,000)	20,000	Decrease as savings are anticipated
1442312	Admin General Operations Expenses	413	Office Equipment & Furniture	2,500	5,000	7,500	Increase as upgrade to chairs and reception area required - OHS
1442312	Admin General Operations Expenses	415	General Office Expenses	12,000	(1,000)	11,000	Decrease as projected expenditure reduced
1442312	Admin General Operations Expenses	424	Consultants	20,000	9,000	29,000	Increase as assistance with new COA required
1442312	Admin General Operations Expenses	524	Records	1,000	(1,000)	0	Decrease as this expenditure not required
1442342	Admin Building Maintenance	200	Salaries & Wages	0	4,000	4,000	Increase as works required to be carried out
1442342	Admin Building Maintenance	423	Material & Contracts	21,000	(4,000)	17,000	Reduce as savings are anticipated
1443312	Community General Operations Expenses	212	Plant Operation Costs Allocated	0	5,000	5,000	IE correction
1443312	Community General Operations Expenses	412	Motor Vehicles	5,000	(5,000)	0	IE correction
RRG047	Clayton Road - Regional Road Group			90,000	30,000	120,000	Increased Road Expenditure RRG

0 Net Movement

## 10.2.280 ACCOUNTS FOR AUTHORISATION – March 2014

**File Reference:** 12.1.1  
**Disclosure of Interest:** Nil  
**Applicant:** Nil  
**Previous Item Nos:** Nil  
**Date:** 17/0/2014  
**Author:** Aimie Allinson – Finance Officer

### Attachments:

Accounts for Authorisation – March 2014

### Background:

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

### Comment:

The attached “Accounts for Authorisation –March 2014” is presented to Council for approval. Below is a summary of activity.

Total Creditor Payments March 2014	\$556,661.91
Total Payroll Payments March 2014	\$218,568.04
Total Payments March 2014	\$775,229.95
Percentage paid by EFT March 2014	83 %
Percentage paid by Cheque March 2014	17%

Percentage of Local Suppliers March 2014	46%
Dollar Value spent with Local Suppliers March 2014	\$134,988.38

Please note 'F' is fully funded, 'P' is partially funded, 'R' is reimbursements and 'I' is insurance claims

**COUNCIL RESOLUTION 0414.48**

**Moved: Cr Schutz**

**Seconded: Cr Bartron**

That Council:

Approve the Accounts for Authorisation for the month of March 2014 for the Municipal Fund totalling \$775,229.95.

**CARRIED 7/0**

ACCOUNTS FOR AUTHORISATION March 2014						
#	Chq/EFT	Date	Name	Description	Amount	Type
1	EFT1692	04/03/2014	Best Office Systems	NHLP PRINTER Toner Cartridges Black, Yellow, Magenta & Cyan	822.00	F
2	EFT1693	04/03/2014	Ray White Narrogin	DTES RENT 6/3/14 - 3/4/14	1,200.00	
3	EFT1694	04/03/2014	Wright express-(COLES)	TOWN OF NARROGIN COLES January 2014	1,345.63	
4	EFT1695	04/03/2014	Narrogin Fruit Market	ADMIN STAFF AMENITIES January 2014	27.10	
5	EFT1696	04/03/2014	Staples Australia Pty Ltd	ADMIN STATIONERY Staples Green Copy Paper	48.18	
6	EFT1697	04/03/2014	Courier Australia	FREIGHT ADMIN 4/2/14 & 7/2/14	136.42	
7	EFT1698	04/03/2014	Narrogin Auto Electrics	LCYQ644 MULTI LOADER Repairs & New Hydraulic Switch	2,581.87	
8	EFT1699	04/03/2014	Ingrey's	NGN10322 RANGER UTE NHC 60,000km Service and parts (NHC)	735.16	F
9	EFT1700	04/03/2014	Kleenheat Gas	NCP BULK LPG 30/12/13	386.11	
10	EFT1701	04/03/2014	WALGA	COUNCIL ADVERTISING NO Decisions 30/1/14	541.93	
11	EFT1702	04/03/2014	Susan Farrell	COUNCIL LAUNDRY Table Cloths & Tea Towels	40.00	
12	EFT1703	04/03/2014	Ballards of Narrogin	FEDERAL ST MULCH Garden Materials	95.00	
13	EFT1704	04/03/2014	Road Signs Australia - Bibby Financial Services Australia Pty Ltd	FEDERAL STREET MATERIALS Temporary Road Markers	830.50	
14	EFT1705	04/03/2014	Anderson, Munro & Wyllie	NHLP AUDIT Statement of Income and Expenditure 30 June 2013	550.00	F
15	EFT1706	04/03/2014	Commander Australia Ltd	NHC TELEPHONE Commander Service Charges 15/12/13 - 14/1/14	24.84	F
16	EFT1707	04/03/2014	Narrogin Newsagency	NHC NEWSPAPERS Observer & West deliveries for 1/1/14 - 24/1/14	17.80	F
17	EFT1708	04/03/2014	P & F Kulker Building Contractors	NRLC INDOOR POOL Cleaning & Rust removal	3,744.48	
18	EFT1709	04/03/2014	MacDonald Johnston	1AEK763 HINO SWEEPER Truck Regulator	53.54	
19	EFT1710	04/03/2014	Narrogin Boilermakers	NRLC PPE Equipment Safety Glasses, Aprons, Gloves & Traffic Cones	254.00	
20	EFT1711	04/03/2014	Watershed News	NHLP ADVERTISING Watershed News Mail out	40.00	F
21	EFT1712	04/03/2014	Narrogin Pumps Solar And Spraying	EMULSION TRAILER Parts Galvanised Nipples, Elbows & Tap Adaptor	52.59	
22	EFT1713	04/03/2014	Bedroom Music Productions	AUSTRALIA DAY HIRE PA Equipment & Mc	495.00	
23	EFT1714	04/03/2014	PGV Environmental	WDC GRANT Level 2 Flora and Fauna Surveyed of proposed Tafe Site	3,037.34	F
24	EFT1715	04/03/2014	Heartlands Western Australia Inc	MEMBERSHIP HEARTLANDS 2013/2014	165.00	F
25	EFT1716	04/03/2014	Cuballing Netball Club	REIMBURSEMENT KIDSPORT Vouchers 2013 Cuballing Netball Club	1,725.00	F
26	EFT1717	04/03/2014	WILLIAMS HOCKEY CLUB	REIMBURSEMENT KIDSPORT Vouchers Williams Hockey Club 2013	520.00	F
27	EFT1718	04/03/2014	Jeni Anning	ADMIN BANK Reconciliations July, August & September 2013	1,900.00	
28	EFT1719	06/03/2014	Best Office Systems	ADMIN PHOTOCOPIER Colour Copies	428.57	
29	EFT1720	06/03/2014	Narrogin Auto Electrics	SMALL PLANT Trailer Repairs Heat Shrink & 5mm	67.17	
30	EFT1721	06/03/2014	Knightline Computers	NRLC STATIONERY Cyan & Black Ink	76.45	
31	EFT1722	06/03/2014	WALGA	NRLC ADVERTISING NO 9/1/14 Pool Closure	152.06	
32	EFT1723	06/03/2014	Aaron Joseph Cook	REIMBURSEMENT CEO RENT 18/1/14 - 15/2/14	2,000.00	
33	EFT1724	06/03/2014	Narrogin Electrical Services	NRLC GYM EQUIPMENT Electrical Repairs	1,546.61	
34	EFT1725	06/03/2014	JR & A Hersey Pty Ltd	DEPOT MATERIALS 6V Batteries, Spray Bottles, Dust Masks, Ear Plugs, Gloves, Tape & Cable Ties	475.97	
35	EFT1726	06/03/2014	Mechanical & Diesel Services	NO764 BOMAG ROLLER Parts & Repairs Hose & Oils	2,252.64	
36	EFT1727	06/03/2014	PFD Food Services Pty Ltd	NRLC KIOSK Stock For Resale	188.55	
37	EFT1728	06/03/2014	Public Transport Authority	TRANS WA BUS Ticket Sales January 2014	1,161.12	
38	EFT1729	06/03/2014	Super Civil Pty Ltd	CLAYTON ROAD Kerbing	506.00	
39	EFT1730	06/03/2014	MacDonald Johnston	1AEK763 HINO ROAD SWEEPER Truck Regulator	193.51	
40	EFT1731	06/03/2014	Ashley Blyth Tree Lopping	CHRISTMAS LIGHTS Remove Lights from Tree In	1,320.00	
41	EFT1732	06/03/2014	Fairway Carriers	NRLC FREIGHT CHEMICALS Chlorine	75.25	
42	EFT1733	06/03/2014	Alphawest Services Pty Ltd	ADMIN SOFTWARE Repair Backup Issues on	197.81	
43	EFT1734	06/03/2014	Peerless Jal Pty Ltd	NRLC ROTOWASH Parts & Freight Gasket & Blades	170.30	
44	EFT1735	06/03/2014	Narrogin Pumps Solar And Spraying	TWIS MAINTENANCE Parts Camlock Fitting, Reducing Bush & 1Inch Nipple	19.36	
45	EFT1736	06/03/2014	Jhodi Nicole Campbell	REIMBURSEMENT NHC Materials 21/2/14	94.50	
46	EFT1737	13/03/2014	Narrogin Hire & Reticulation	MEMBERS EQUIPMENT HIRE Table Cloths, Glassware & Cutlery	418.94	
47	EFT1738	13/03/2014	Best Office Systems	NHC PRINTER Canon Ink Cartridges	215.75	F
48	EFT1739	13/03/2014	Ray White Narrogin	DTES RENT 27/3/14 - 24/4/14	1,200.00	
49	EFT1740	13/03/2014	Staples Australia Pty Ltd	ADMIN STATIONERY March 2014	1,267.49	
50	EFT1741	13/03/2014	Dynamic Print	NCP STATIONERY Tax Invoice Books	658.00	
51	EFT1742	13/03/2014	Total Undercar	NHC NGN10179 SPRINTER Tyres & Repairs	345.20	F
52	EFT1743	13/03/2014	Knightline Computers	ADMIN/LIB IT Support and Equipment	911.95	
53	EFT1744	13/03/2014	MAKIT Narrogin Hardware	ADMIN MAINTENANCE Light Globes	52.00	
54	EFT1745	13/03/2014	Landgate	RATES VALUATION Schedule G2013/2	394.08	

55	EFT1746	13/03/2014	Narrogin Earthmoving & Concrete	JHCC MAINTENANCE Concrete	335.50	
	EFT1747	13/03/2014	DFES Department of Fire & Emergency Services	FESA ESL Option B Quarter 3 2013/2014	44,647.15	F
57	EFT1748	13/03/2014	Ballards of Narrogin	ANIMAL CONTROL Pound Dog Biscuits	66.00	
	EFT1749	13/03/2014	Road Signs Australia - Bibby Financial Services Australia Pty Ltd	SYDNEY HALL WAY SIGNAGE Narrakine Rd & Williams Rd	645.15	
59	EFT1750	13/03/2014	Narrogin Electrical Services	NCP MAINTENANCE Electrical Repairs	1,493.25	
60	EFT1751	13/03/2014	Thing-A-Me-Bobs	NRLC STATIONERY 1 day to a page diaries 2014	35.97	
61	EFT1752	13/03/2014	Royal Life Saving Society WA Inc	NRLC SWIM SCHOOL Certificates	68.50	
	EFT1753	13/03/2014	Narrogin and District Senior Citizens Centre	NHC HIRE Hall & Facilities Wed 5th, 9th Feb & Mon 17th Feb 2014	480.00	F
63	EFT1754	13/03/2014	ORICA	NRLC CHEMICALS Chlorine Drum 920kg	2,442.00	
64	EFT1755	13/03/2014	RJ Smith Engineering	TOWN HALL Maintenance Decoration Fittings	330.00	
65	EFT1756	13/03/2014	WA Country Health Service	NHC MOW 368 September 2013	16,470.00	
66	EFT1757	13/03/2014	CY O'Connor Institute	NHC CERT III Training M. Harcourt	86.80	F
67	EFT1758	13/03/2014	Country Paint Supplies	NRLC RETICULATION Maintenance Line Marking	121.80	
68	EFT1759	13/03/2014	Goodyear Dunlop Tyres Pty Ltd	OONGN HOLDEN COLARADO Tyres & Wheel	722.04	
69	EFT1760	13/03/2014	ADT Security	ADMIN SECURITY Restore Access to CCTV Servers	1,185.58	
70	EFT1761	13/03/2014	Shire of Narrogin	DCCS RENT 8/2/13 - 8/3/14	1,400.00	
71	EFT1762	13/03/2014	Radiowest Broadcasters Pty Ltd	NHLP ADVERTISING Radiowest February 2014	1,337.60	F
72	EFT1763	13/03/2014	Alphawest Services Pty Ltd	ADMIN IT Back Up Of Server	59.59	
73	EFT1764	13/03/2014	Peerless Jal Pty Ltd	NRLC CHEMICALS & Cleaners	1,094.13	
74	EFT1765	13/03/2014	Narrogin Chamber of Commerce	MEMBERS 2014/2015 Membership	121.00	
75	EFT1766	13/03/2014	Livingstone International	NHC PPE Gloves	286.00	F
	EFT1767	13/03/2014	Market Creations	NHLP ADVERTISING Mixed Softball Project 3 Posters & Flyers	1,298.00	F
	EFT1768	13/03/2014	Venue Technical Services	TOWN HALL Supply and Install Digital Projector Ceiling Mounted with wall mounted wall	3,850.00	
78	EFT1769	13/03/2014	Photographica	PROMOTIONAL PHOTOGRAPHS 2014 Prospectus	247.50	
79	EFT1770	13/03/2014	RNR Contracting	CLAYTON ROAD Renewal Resurfacing	157,325.63	PRB
	EFT1771	13/03/2014	West Australian Newspapers Limited	COUNCIL ADVERTISING NO 27/2/14 E News	132.00	
80						
81	EFT1772	13/03/2014	Richard Reid	REIMBURSE NCP Fuel & Stationery	50.19	
82	EFT1773	13/03/2014	Traffic Force	CLAYTON ROAD Traffic Management	9,196.84	PRB
	EFT1774	13/03/2014	Aurora Environmental	TAFE SITE Reserve 36090 & 35591 Completion Of Detailed Site Investigation	5,947.90	F
84	EFT1775	13/03/2014	Commercial Aquatics Australia	NRLC INDOOR POOL New Pool Liner Rigid Grating	5,060.00	F
	EFT1776	13/03/2014	Jeni Anning	ADMIN BANK Reconciliations November , December & January 2014	1,687.50	
85						
	EFT1777	13/03/2014	Clock Work Print-Western Geotechnics Pty Ltd	MEMBERS ADVERTISING Promotional Signs	775.50	
87	EFT1778	13/03/2014	Cheryl Adams	REIMBURSEMENT NHC Medical F Class	82.50	
88	EFT1779	21/03/2014	Ray White Narrogin	DTES RENT 24/4/14 TO 21/5/14	1,200.00	
89	EFT1780	21/03/2014	Wright express-(COLES)	TOWN OF NARROGIN COLES February 2014	1,703.90	
	EFT1781	21/03/2014	Narrogin Dependant Persons bus Association	NHC SHOPPERS Bus for February 2014	182.88	
90						
91	EFT1782	21/03/2014	Great Southern Fuels	TOWN OF NARROGIN March Fuel	8,462.83	
92	EFT1783	21/03/2014	Narrogin Fruit Market	COUNCIL MEETING CATERING 2/3/14	95.45	
93	EFT1784	21/03/2014	Courier Australia	1AEK763 ROADSWEEPER Parts Freight	198.63	
94	EFT1785	21/03/2014	Dynamic Print	NRLC STATIONERY Receipt Books x 5	458.00	
95	EFT1786	21/03/2014	State Library of Western Australia	LIBRARY LOST Books 10516	11.00	
	EFT1787	21/03/2014	Susan Farrell	COUNCIL LAUNDRY Linen Table Cloths & Tea Towels 11/3/14	40.00	
96						
97	EFT1788	21/03/2014	Narrogin Newsagency	TOWN OF NARROGIN NEWSAGENCY February 2014	299.66	
98	EFT1789	21/03/2014	Narrogin Electrical Services	GNARROJIN SKATE PARK Electrical Repairs	924.00	
	EFT1790	21/03/2014	S. Williams Plumbing	MUSEUM PUBLIC TOILET Maintenance Repair Leaking Cistern	145.00	
99						
	EFT1791	21/03/2014	Narrogin Glass & Quick Fit Windscreens	RAILWAY INSTITUTE HALL Glass Louvers , Security Screens & Mirror	527.16	F
	EFT1793	21/03/2014	Environmental Monitoring Systems Pty Ltd	HEALTH EHO Consultant Fees November 2013	3,785.10	
102						
103	EFT1794	21/03/2014	Shire of Narrogin	DCCS RENT 8/3/14 TO 5/4/14	1,400.00	
104	EFT1795	21/03/2014	Command A Com	ADMIN TELEPHONE Equipment Rental 27/4/14 -	1,617.00	
105	EFT1796	21/03/2014	Derbahl Pty Ltd	NRLC JHCC (Cafe) Pumping of Watercourse Cafe	175.00	
106	EFT1797	21/03/2014	Bob Waddell Consultant	ADMIN ACCOUNTING Chart Of Accounts	495.00	
107	EFT1798	21/03/2014	Dust & Tulle Dance School	NRLC KIDSPORT VOUCHERS 2013	633.00	
108	EFT1799	21/03/2014	RJ Broun Painting Service	NRLC PAINTING RENOVATIONS	1,450.00	

109	EFT1800	21/03/2014	West Australian Newspapers Limited	NHLP ADVERTISING NO 27/2/14 Nhlp Calender	440.00	
110	EFT1801	21/03/2014	Southern Sanding	RAILWAY INSTITUTE HALL Sand & Seal Floor	12,768.00	F
111	EFT1802	21/03/2014	Rural Traffic Services	FEDERAL STREET Traffic Control	6,324.45	PRB
112	EFT1803	21/03/2014	Jeni Anning	ADMIN BANK Reconciliations Trust Account	1,887.50	
113	EFT1804	21/03/2014	Dryandra Country Visitors Centre Inc	REIMBURSEMENT ELECTRICITY Dryandra Country Visitors Centre 2006 -2011	2,466.07	
114	EFT1805	21/03/2014	PINGELLY Junior Netball Club	NRLC KIDSPORT VOUCHERS 2013	902.00	
115	EFT1806	21/03/2014	Wickein Cricket Club	NRLC KIDSPORT VOUCHERS 2013	150.00	
116	EFT1807	27/03/2014	Kinetic Super	Superannuation contributions	144.07	
117	EFT1808	27/03/2014	Concept One the Industry Superannuation Fund	Superannuation contributions	600.86	
118	EFT1809	27/03/2014	Hesta Superannuation	Superannuation contributions	617.64	
119	EFT1810	27/03/2014	Rest Superannuation	Superannuation contributions	107.64	
120	EFT1811	27/03/2014	WA Local Government Super Plan	Superannuation contributions	19,636.60	
121	EFT1812	27/03/2014	AustralianSuper	Superannuation contributions	716.86	
122	EFT1813	27/03/2014	Host Plus	Superannuation contributions	535.25	
123	EFT1814	27/03/2014	Prime Super	Superannuation contributions	430.83	
124	EFT1815	27/03/2014	Department of Human Services	Payroll deductions	656.34	
125	EFT1816	27/03/2014	BT Lifetime Super	Superannuation contributions	426.92	
126	EFT1817	28/03/2014	Australia Post	ADMIN POSTAGE February 2014	1,146.55	
127	EFT1818	28/03/2014	Narrogin Retravision	WORKS MATERIALS Car Phone Charger	19.00	
128	EFT1819	28/03/2014	Narrogin Auto Electrics	NGN 752 TIP TRUCK New Starter	749.00	
129	EFT1820	28/03/2014	Knightline Computers	LIBRARY PRINTER Brother HL2250DW Laser Printer	135.00	
130	EFT1821	28/03/2014	MAKIT Narrogin Hardware	RSL MAINTENANCE Materials Water Bottle & Face Shield	421.70	
131	EFT1822	28/03/2014	Narrogin Earthmoving & Concrete	ROAD MAINTENANCE Crushed Gravel, Kurbing &	7,406.30	PRB
132	EFT1823	28/03/2014	WALGA	COUNCIL ADVERTISING WA 19/2/14 Proposed Parking Local Laws	1,653.32	
133	EFT1824	28/03/2014	Westrac Equipment	1CYQ644 MULTI LOADER Parts Bearing, Screws, Lock Nuts & Freight	366.87	
134	EFT1825	28/03/2014	Dryandra Country Visitors Centre Inc	LIBRARY BOOKS Albany's Anzac Convoys""	33.50	
135	EFT1826	28/03/2014	Anderson, Munro & Wyllie	AUDIT FEES 2012/13 Financial Year	7,503.65	
136	EFT1827	28/03/2014	Brian Ronald Robinson	DTEs REIMBURSEMENT Electricity 20/11/13 -	126.20	
137	EFT1828	28/03/2014	Narrogin Electrical Services	TOWN HALL MAINTENANCE Electrical Repair Hanging Light and Globes	159.50	
138	EFT1829	28/03/2014	ORICA	TWIS CHEMICALS Bulk Chlorine 920kg Drum 5/3/14	1,545.18	
139	EFT1830	28/03/2014	RJ Smith Engineering	ADMIN WATER 12/3/14 6X 15Lt	160.00	
140	EFT1831	28/03/2014	P & F Kulker Building Contractors	NRLC RENOVATIONS Replace Ceilings in the Wet Side Change Rooms	22,656.70	
141	EFT1832	28/03/2014	Public Transport Authority	TRANS WA BUS Ticket Sales February 2014	870.18	
142	EFT1833	28/03/2014	CY O'Connor Institute	NHC TRAINING Cert III Training E. Spouse	263.46	F
143	EFT1834	28/03/2014	Goodyear Dunlop Tyres Pty Ltd	NO592 GARDNERS TOYOTA HILUX Tyre Puncture	41.41	
144	EFT1835	28/03/2014	Narrogin Boilermakers	MACKIE PARK Public Toilets Repairs To Gate	957.00	
145	EFT1836	28/03/2014	Nicholls Bus Service	NHC BUS HIRE1/3/14 Narrogin To Northam	562.00	F
146	EFT1837	28/03/2014	Writing WA	LIBRARY MEMBERSHIP 2014	135.00	
147	EFT1838	28/03/2014	RJ Broun Painting Service	NRLC MAINTENANCE Painting Change Rooms	2,000.00	F
148	EFT1839	28/03/2014	Melchiorre Plumbing & Gas	ADMIN MAINTENANCE PLUMBING	127.38	
149	EFT1840	28/03/2014	Narrogin Auto Parts & Accessories	PLANT MATERIALS Seat Covers & Floor Mats	182.00	
150	EFT1841	28/03/2014	Narrogin Spring Festival	NHLP HIRE Of Stage for Mary G Concert	325.00	F
151	EFT1842	28/03/2014	Narrogin Toyworld	LIBRARY MATERIALS Jigsaws for Adults and Children's Collection	149.32	
152	EFT1843	28/03/2014	Organic Solutions	NHLP TRAINING Permaculture Presentation	1,000.00	F
153	EFT1844	28/03/2014	Shire Of Brookton	RECORDS TRAINING T French & P Russell	659.36	
154	EFT1845	28/03/2014	All Signs	MEMBERS MAYOR Honour Board Gold Lettering	38.50	
155	EFT1846	28/03/2014	Yardeco Pty Ltd	COMMUNITY GARDEN Eggsellent Eggs Recycler 3000 Honda 9hp	3,100.00	
156	EFT1847	28/03/2014	Narrogin Windscreen and Radiator Services	1NGN PAJERO Windscreen Supply & Fit	308.00	
157	EFT1849	28/03/2014	Dorothy Trefort	NHC STAFF REIMBURSEMENT Police Clearance, Medical & Licencing	281.90	F
158	EFT1850	28/03/2014	Paul Dennis Design	NHLP ADVERTISING Promotional Flyers	803.00	F
159	44821	04/03/2014	Synergy	CLAYTON RD & SPORTS GROUND ELECTRICITY 8/1/14 - 11/2/14	16,271.95	
160	44822	04/03/2014	TELSTRA	ADMIN LANDLINE January 2014	2,372.40	
161	44823	04/03/2014	Narrogin Packaging	NHC CLEANING Interleave Towel & Vista Cloths	124.75	
162	44824	04/03/2014	Cafe 27	NHC CATERING Manual Handling Course 3/2/14	52.70	
163	44825	04/03/2014	Kel's Tyres	NGN032 HOLDEN CRUZE Library Vehicle Tyres	418.00	
164	44826	04/03/2014	Melville Euro	NGN11555 RENAULT KANGOO Service 45000 kms	390.42	
165	44827	04/03/2014	Narrogin Pony & Riding Club	REIMBURSEMENT KIDSPORT Vouchers Narrogin	687.00	



## 10.2.281 MONTHLY FINANCIAL REPORTS – FEBRUARY 2014

**File Reference:** 12.8.1  
**Disclosure of Interest:** Nil  
**Applicant:** Nil  
**Previous Item Nos:** Nil  
**Date:** 17 April 2014  
**Author:** Rhona Hawkins – Manager Finance

### **Attachments:**

Monthly Financial Report for the period ended 31 March 2014.

### **Summary:**

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

### **Comments:**

The Monthly Financial Statements for the Month of March have been prepared following the Budget Review. A number of income and expenditure codes had to be corrected which highlights the need for staff to be more familiar with the impact of incorrect allocations. This will be rectified in the new chart of accounts.

There is an error between the Statement of Financial Activity by Nature and Type versus the Statutory Reporting Program due to incorrect journal posting to Reserve of \$45,300 and the fact no asset disposals have been performed totalling \$117,091 being a net difference of \$71,793. This error will be rectified in April.

### **Consultation:**

Colin Bastow, Director of Corporate and Community Services .

### **Statutory Environment:**

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

### **Policy Implications:** Nil

### **Financial Implications:**

All expenditure has been approved via adoption of the 2013/14 Annual Budget, or resulting from a Council Motion for a budget amendment.

### **Strategic Implications:** Nil

### **Voting Requirements:** Simple Majority

**COUNCIL RESOLUTION 0414.49**

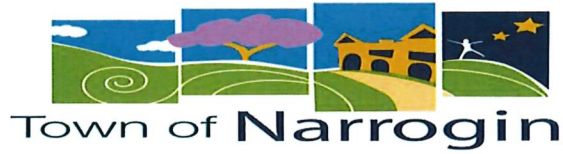
**Moved: Cr Paternoster**

**Seconded: Cr McKenzie**

That Council: Receive the March 2014 Monthly Financial Reports as presented.

**CARRIED 7/0**





**MONTHLY FINANCIAL REPORT**

**FOR THE PERIOD ENDED 31 MARCH 2014**

**TABLE OF CONTENTS**

Statement of Financial Activity

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

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

**TOWN OF NARROGIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Nature or Type)**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

	Note	Adopted Annual Budget	Revised Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 300%	
<b>Operating Revenues</b>		\$	\$	\$	\$	\$	%	
Grants, Subsidies and Contributions	8	2,054,045	2,054,045	1,540,503	2,059,336	518,833	25%	▲
Profit on Asset Disposal	10	845	845	630	0	(630)	(100%)	
Fees and Charges		1,941,825	1,941,825	1,458,464	1,547,338	88,874	6%	
Service Charges		0	0	0	0	0		
Interest Earnings		78,750	78,750	59,040	46,977	(12,063)	(26%)	
Other Revenue		119,540	119,540	89,613	276,065	186,452	68%	▲
<b>Total (Excluding Rates)</b>		<b>4,195,005</b>	<b>4,195,005</b>	<b>3,148,250</b>	<b>3,929,717</b>	<b>781,467</b>		
<b>Operating Expense</b>								
Employee Costs		(3,020,397)	(3,020,397)	(2,289,017)	(2,988,562)	(699,545)	(23%)	▲
Materials and Contracts		(3,271,838)	(3,271,838)	(2,452,617)	(1,326,510)	1,126,107	85%	▼
Utilities Charges		(667,650)	(667,650)	(500,670)	(457,663)	43,007	9%	
Depreciation (Non-Current Assets)		(922,995)	(922,995)	(692,163)	(356,438)	335,725	94%	▼
Interest Expenses	12	(58,328)	(58,328)	(43,731)	(36,966)	6,765	18%	
Insurance Expenses		(194,495)	(194,495)	(194,484)	(195,530)	(1,046)	(1%)	
Loss on Asset Disposal	10	(20,991)	(20,991)	(15,723)	0	15,723	100%	
Other Expenditure		(252,295)	(252,295)	(189,162)	(130,632)	58,530	45%	▼
<b>Total</b>		<b>(8,408,989)</b>	<b>(8,408,989)</b>	<b>(6,377,567)</b>	<b>(5,492,301)</b>	<b>885,266</b>		
<b>Funding Balance Adjustment</b>								
Add Back Depreciation		922,995	922,995	692,163	356,438	(335,725)	(94%)	▼
Adjust (Profit)/Loss on Asset Disposal	10	20,146	20,146	15,093	0	(15,093)	(100%)	
Adjust Employee Benefits Provision (Non-Current)		0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)		0	0	0	(16,067)	(16,067)	100%	
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Adjust Rounding		0	0	0	0	0		
<b>Net Operating (Ex. Rates)</b>		<b>(3,270,843)</b>	<b>(3,270,843)</b>	<b>(2,522,061)</b>	<b>(1,222,214)</b>	<b>1,299,847</b>		
<b>Capital Revenues</b>								
Grants, Subsidies and Contributions	8	317,353	317,353	237,996	469,901	231,905	49%	▲
Proceeds from Disposal of Assets	10	139,500	139,500	0	117,091	117,091	100%	▲
Proceeds from New Debentures	12	0	0	0	0	0		
Proceeds from Sale of Investments		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	9	0	0	0	0	0		
<b>Total</b>		<b>456,853</b>	<b>456,853</b>	<b>237,996</b>	<b>586,992</b>	<b>348,996</b>		
<b>Capital Expenses</b>								
Land Held for Resale	10	0	0	0	0	0		
Land and Buildings	10	(1,162,960)	(1,162,960)	0	(637,195)	(637,195)	(100%)	▲
Plant and Equipment	10	(565,294)	(565,294)	(42,471)	(307,612)	(265,141)	(86%)	▲
Furniture and Equipment	10	(130,000)	(130,000)	0	(136,858)	(136,858)	(100%)	▲
Infrastructure Assets - Roads	10	(387,161)	(387,161)	0	(327,342)	(327,342)	(100%)	▲
Infrastructure Assets - Footpaths	10	(52,917)	(52,917)	(19,845)	(54,045)	(34,200)	(63%)	▲
Infrastructure Assets - Drainage	10	(28,000)	(28,000)	0	(13,964)	(13,964)	(100%)	
Infrastructure Assets - Parks & Ovals	10	0	0	0	0	0		
Infrastructure Assets - Townscape	10	0	0	0	0	0		
Infrastructure Assets - Other	10	(128,500)	(128,500)	0	(75,412)	(75,412)	(100%)	▲
Purchase of Investments		0	0	0	0	0		
Repayment of Debentures	12	(132,209)	(132,209)	(99,162)	(82,225)	16,937	21%	
Advances to Community Groups		0	0	0	0	0		
Transfer to Reserves	9	0	0	0	0	0		
<b>Total</b>		<b>(2,587,041)</b>	<b>(2,587,041)</b>	<b>(161,478)</b>	<b>(1,634,653)</b>	<b>(1,473,175)</b>		
<b>Net Capital</b>		<b>(2,130,188)</b>	<b>(2,130,188)</b>	<b>76,518</b>	<b>(1,047,661)</b>	<b>(1,124,179)</b>		
<b>Total Net Operating + Capital</b>		<b>(5,401,031)</b>	<b>(5,401,031)</b>	<b>(2,445,543)</b>	<b>(2,269,875)</b>	<b>175,668</b>		
Rate Revenue		3,054,440	3,054,440	3,048,187	3,019,392	(28,795)	(1%)	
Opening Funding Surplus(Deficit)		137,778	137,778	137,778	838,685	700,907	84%	▲
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(2,208,813)</b>	<b>(2,208,813)</b>	<b>740,422</b>	<b>1,588,202</b>	<b>847,780</b>		

**TOWN OF NARROGIN**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

	Note	Adopted Annual Budget	Revised Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 300%	Var
<b>Operating Revenues</b>		\$	\$	\$	\$	\$	%	
Governance		5,100	5,100	3,816	210,601	206,785	98%	▲
General Purpose Funding		704,157	704,157	530,456	515,496	(14,960)	(3%)	
Law, Order and Public Safety		28,340	28,340	21,231	8,008	(13,223)	(165%)	
Health		6,000	6,000	4,491	3,854	(637)	(17%)	
Education and Welfare		1,359,149	1,359,149	1,019,295	1,025,497	6,202	1%	
Housing		10	10	0	5,455	5,455	100%	
Community Amenities		843,640	843,640	632,700	648,863	16,163	2%	
Recreation and Culture		887,478	887,478	665,460	828,450	162,990	20%	▲
Transport		171,944	171,944	128,943	454,946	326,003	72%	▲
Economic Services		455,190	455,190	341,352	785,440	444,088	57%	▲
Other Property and Services		51,350	51,350	38,502	30,099	(8,403)	(28%)	
<b>Total (Excluding Rates)</b>		<b>4,512,358</b>	<b>4,512,358</b>	<b>3,386,246</b>	<b>4,516,709</b>	<b>1,130,463</b>		
<b>Operating Expense</b>								
Governance		(923,753)	(923,753)	(696,003)	(634,993)	61,010	10%	
General Purpose Funding		(203,530)	(203,530)	(153,003)	(108,253)	44,750	41%	▼
Law, Order and Public Safety		(258,349)	(258,349)	(195,718)	(172,210)	23,508	14%	
Health		(94,072)	(94,072)	(71,321)	(74,432)	(3,111)	(4%)	
Education and Welfare		(1,448,481)	(1,448,481)	(1,095,562)	(1,007,571)	87,991	9%	
Housing		0	0	(480)	(18,998)	(18,518)	(97%)	
Community Amenities		(932,532)	(932,532)	(702,806)	(553,319)	149,487	27%	▼
Recreation and Culture		(2,831,971)	(2,831,971)	(2,153,070)	(1,870,670)	282,400	15%	▼
Transport		(1,079,744)	(1,079,744)	(810,533)	(538,175)	272,358	51%	▼
Economic Services		(580,477)	(580,477)	(440,412)	(413,609)	26,803	6%	
Other Property and Services		(56,079)	(56,079)	(58,659)	(100,070)	(41,411)	(41%)	▲
<b>Total</b>		<b>(8,408,989)</b>	<b>(8,408,989)</b>	<b>(6,377,567)</b>	<b>(5,492,300)</b>	<b>885,267</b>		
<b>Funding Balance Adjustment</b>								
Add back Depreciation		922,995	922,995	692,163	356,438	(335,725)	(94%)	▼
Adjust (Profit)/Loss on Asset Disposal	10	20,146	20,146	15,093	0	(15,093)	(100%)	
Adjust Employee Benefits Provision (Non-Current)		0	0	0	0	0		
Adjust Deferred Pensioner Rates (Non-Current)		0	0	0	(16,067)	(16,067)	100%	
Movement in Leave Reserve (Added Back)		0	0	0	0	0		
Adjust Rounding		0	0	0	1	1	100%	
<b>Net Operating (Ex. Rates)</b>		<b>(2,953,490)</b>	<b>(2,953,490)</b>	<b>(2,284,065)</b>	<b>(635,220)</b>	<b>1,664,912</b>		
<b>Capital Revenues</b>								
Proceeds from Disposal of Assets	10	139,500	139,500	0	117,091	117,091	100%	▲
Proceeds from New Debentures	12	0	0	0	0	0		
Proceeds from Sale of Investments		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	9	0	0	0	0	0		
<b>Total</b>		<b>139,500</b>	<b>139,500</b>	<b>0</b>	<b>117,091</b>	<b>117,091</b>		
<b>Capital Expenses</b>								
Land Held for Resale	10	0	0	0	0	0		
Land and Buildings	10	(1,162,960)	(1,162,960)	0	(637,195)	(637,195)	(100%)	▲
Plant and Equipment	10	(565,294)	(565,294)	(42,471)	(307,612)	(265,141)	(86%)	▲
Tools	10	0	0	0	0	0		
Furniture and Equipment	10	(130,000)	(130,000)	0	(136,858)	(136,858)	(100%)	▲
Infrastructure Assets - Roads	10	(387,161)	(387,161)	0	(327,342)	(327,342)	(100%)	▲
Infrastructure Assets - Footpaths	10	(52,917)	(52,917)	(19,845)	(54,045)	(34,200)	(63%)	▲
Infrastructure Assets - Drainage	10	(28,000)	(28,000)	0	(13,964)	(13,964)	(100%)	
Infrastructure Assets - Parks & Ovals	10	0	0	0	0	0		
Infrastructure Assets - Townscape	10	0	0	0	0	0		
Infrastructure Assets - Other	10	(128,500)	(128,500)	0	(75,412)	(75,412)	(100%)	▲
Purchase of Investments		0	0	0	0	0		
Repayment of Debentures	12	(132,209)	(132,209)	(99,162)	(82,225)	16,937	21%	
Advances to Community Groups		0	0	0	0	0		
Transfer to Reserves	9	0	0	0	0	0		
<b>Total</b>		<b>(2,587,041)</b>	<b>(2,587,041)</b>	<b>(161,478)</b>	<b>(1,634,653)</b>	<b>(1,473,175)</b>		
<b>Net Capital</b>		<b>(2,447,541)</b>	<b>(2,447,541)</b>	<b>(161,478)</b>	<b>(1,517,562)</b>	<b>(1,356,084)</b>		
<b>Total Net Operating + Capital</b>		<b>(5,401,031)</b>	<b>(5,401,031)</b>	<b>(2,445,543)</b>	<b>(2,152,782)</b>	<b>308,829</b>		
Rate Revenue		3,054,440	3,054,440	3,048,187	3,019,392	(28,795)	(1%)	
Opening Funding Surplus(Deficit)		137,778	137,778	137,778	838,685	700,907	84%	▲
<b>Closing Funding Surplus(Deficit)</b>	3	<b>(2,208,813)</b>	<b>(2,208,813)</b>	<b>740,422</b>	<b>1,705,295</b>	<b>980,941</b>		

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES**

Financial activity are:

**(a) Basis of Accounting**

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

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 11.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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

**(h) Inventories**

**General**

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

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

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

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

**Land Held for Resale**

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value.

Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

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

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

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**(j) Depreciation of Non-Current Assets**

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

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

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

**Capitalisation Threshold**

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

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

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

**(k) Trade and Other Payables**

provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(l) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave,

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

be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

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

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

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**Borrowing Costs**

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

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

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

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

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

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

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**Fees and Charges**

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

**Service Charges**

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

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

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

**(q) Nature or Type Classifications (Continued)**

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

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

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

**GOVERNANCE**

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



**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

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

**(r) STATEMENT OF OBJECTIVE (Continued)**

**GENERAL PURPOSE FUNDING**

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

**LAW, ORDER, PUBLIC SAFETY**

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

**HEALTH**

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

**HOUSING**

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

**COMMUNITY AMENITIES**

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

**RECREATION AND CULTURE**

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

**TRANSPORT**

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

**ECONOMIC SERVICES**

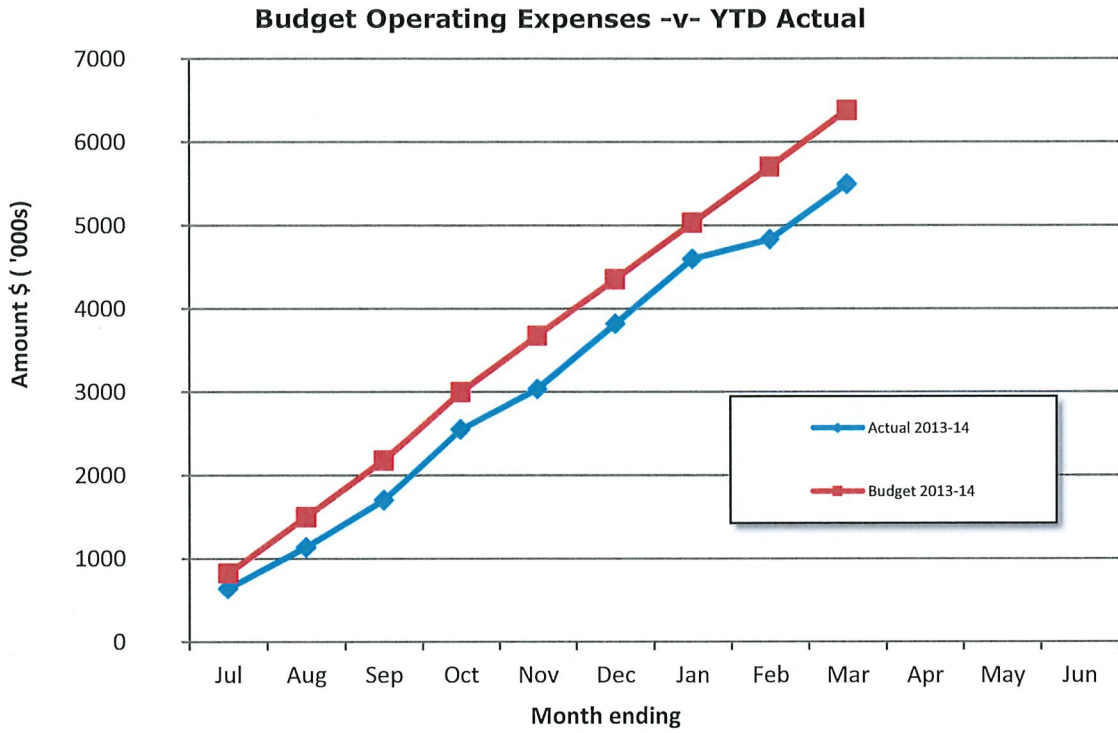
Rural Services, Tourism, Building Control, Economic Development.

**OTHER PROPERTY & SERVICES**

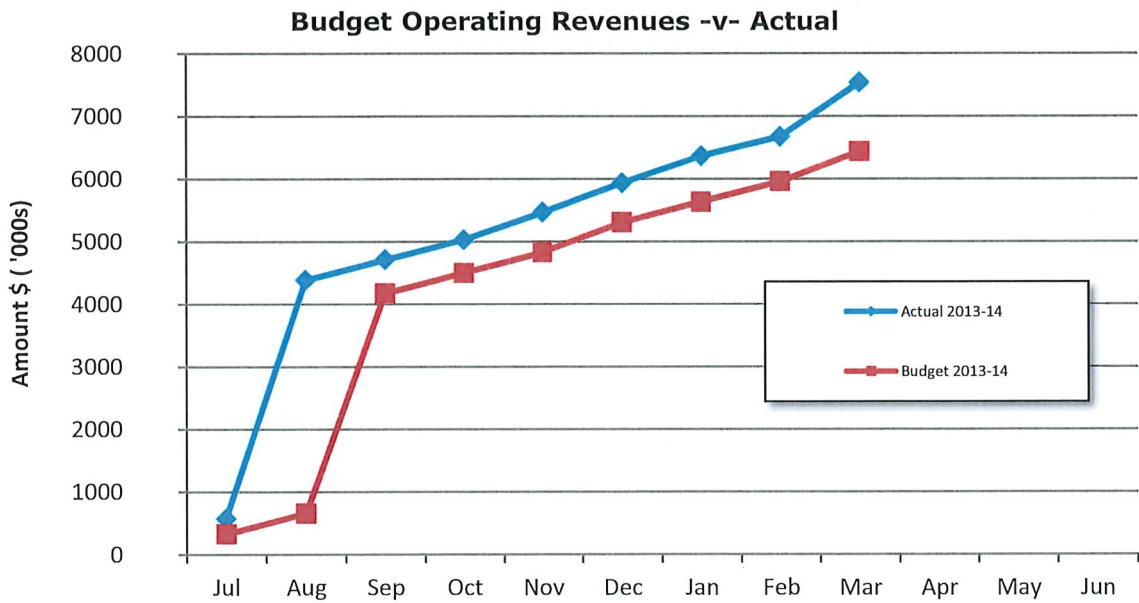
Private Works, Stocks and Miscellaneous Items.

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



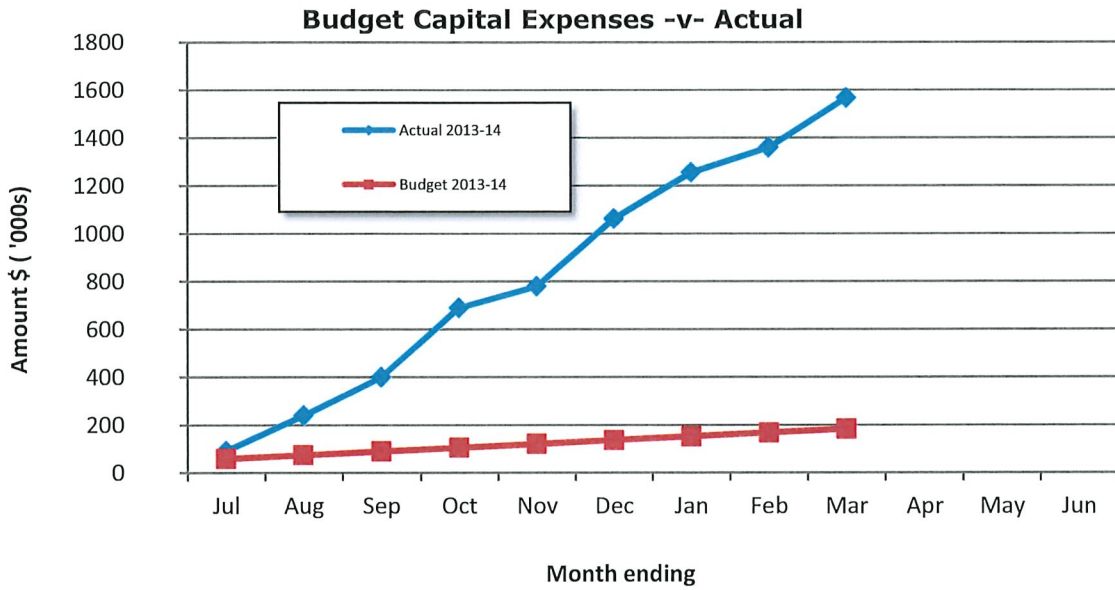
**Comments/Notes - Operating Expenses**



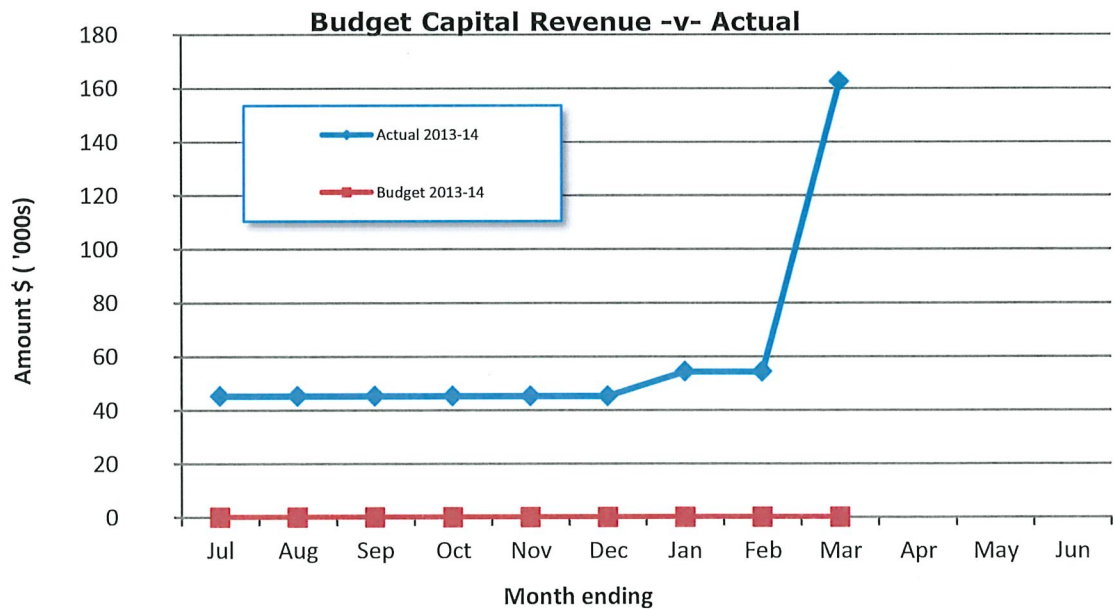
**Comments/Notes - Operating Revenues**

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**

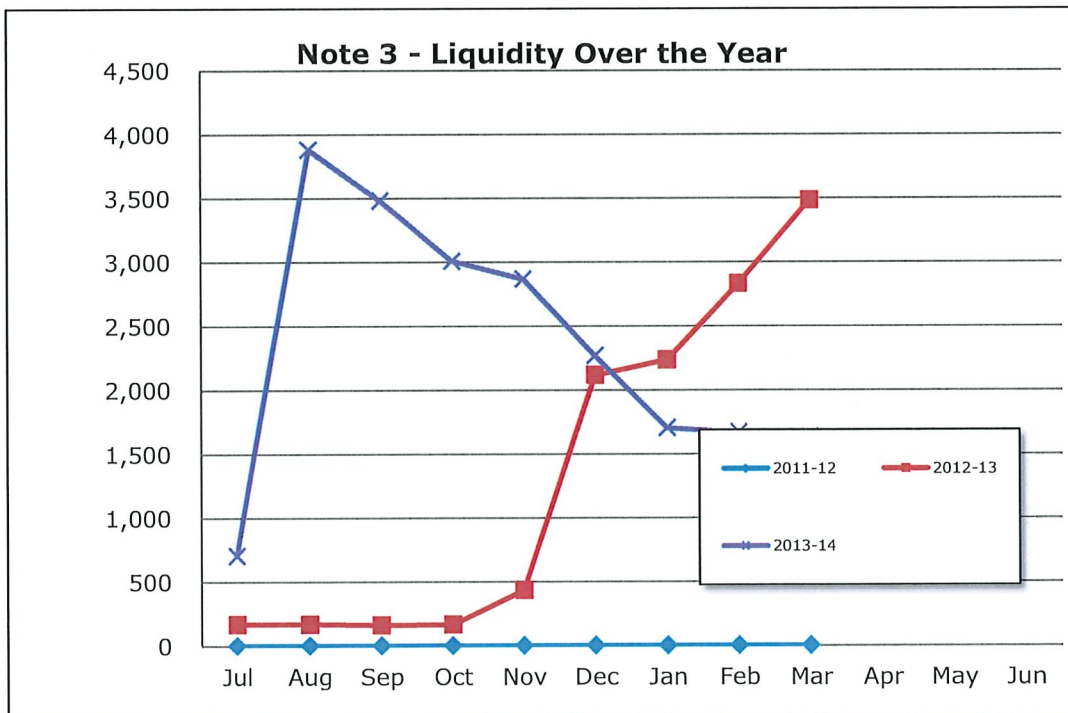


**Comments/Notes - Capital Revenues**

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 3: SURPLUS/(DEFICIT) POSITION**

	Positive=Surplus (Negative=Deficit)		
	31/03/2014	28/02/2014	31/03/2013
Note	This Period	Last Period	Same Period Last Year
	\$	\$	\$
<b>Current Assets</b>			
Cash Unrestricted	1,182,911	1,381,997	3,139,253
Cash Restricted	2,703,016	2,703,016	491,718
Receivables - Rates and Rubbish	333,890	543,787	439,591
Receivables -Other	725,056	402,266	592,850
Inventories	0	0	0
	4,944,872	5,031,066	4,663,411
<b>Less: Current Liabilities</b>			
Payables	(308,480)	(358,164)	(441,756)
Loan Liability	(49,340)	(52,442)	(22,467)
Provisions	(350,149)	(350,149)	(245,886)
	(707,969)	(760,754)	(710,110)
<b>Net Current Asset Position</b>	4,236,903	4,270,312	3,953,301
Less: Cash Restricted	(2,703,016)	(2,703,016)	(10,000)
Add Back: Component of Leave Liability not Required to be funded	50,000	50,000	0
Add Back: Current Loan Liability	49,340	52,442	22,467
Adjustment for Trust Transactions Within Muni	275	(325)	0
<b>Net Current Funding Position</b>	1,633,502	1,669,413	3,965,768



**Comments - Net Current Funding Position**

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) <b>Cash Deposits</b>							
Municipal Account		1,182,911			1,182,911	NAB	
Cash Floats		0					
Reserve Account			0		0	NAB	
Trust Account				65,475		NAB	
(b) <b>Term Deposits</b>							
Municipal		0			0		
Reserve Term Deposit	3.32%		2,703,016		2,703,016	NAB	31/03/2014
					0		
					0		
(c) <b>Investments</b>							
					0		
<b>Total</b>		1,182,911	2,703,016	65,475	3,885,927		

**Comments/Notes - Investments**

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

Reason for variance remains as a timing issue due to Budget upload until Council considers the proposed Budget Amendments.

**5.1 OPERATING REVENUE (EXCLUDING RATES) - PROGRAM**

**5.1.1 GOVERNANCE**

Timing Issue - due to Budget upload.

**5.1.2 GENERAL PURPOSE FUNDING**

Timing Issue - due to Budget upload.

**5.1.3 LAW, ORDER AND PUBLIC SAFETY**

Timing Issue - due to Budget upload.

**5.1.4 HEALTH**

Timing Issue - due to Budget upload.

**5.1.5 EDUCATION AND WELFARE**

Timing Issue - due to Budget upload.

**5.1.6 HOUSING**

Timing Issue - due to Budget upload.

**5.1.7 COMMUNITY AMENITIES**

Timing Issue - due to Budget upload.

**5.1.8 RECREATION AND CULTURE**

Timing Issue - due to Budget upload.

**5.1.9 TRANSPORT**

Timing Issue - due to Budget upload.

**5.1.10 ECONOMIC SERVICES**

Timing Issue - due to Budget upload.

**5.1.11 OTHER PROPERTY AND SERVICES**

Timing Issue - due to Budget upload.

TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2014

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

Reason for variance remains as a timing issue due to Budget upload until Council considers the proposed Budget Amendments.

**5.2 OPERATING EXPENSES - PROGRAM**

**5.2.1 GOVERNANCE**

Timing Issue - due to Budget upload.

**5.2.2 GENERAL PURPOSE FUNDING**

Timing Issue - due to Budget upload.

**5.2.3 LAW, ORDER AND PUBLIC SAFETY**

Timing Issue - due to Budget upload.

**5.2.4 HEALTH**

Timing Issue - due to Budget upload.

**5.2.5 EDUCATION AND WELFARE**

Timing Issue - due to Budget upload.

**5.2.6 HOUSING**

Timing Issue - due to Budget upload.

**5.2.7 COMMUNITY AMENITIES**

Timing Issue - due to Budget upload.

**5.2.8 RECREATION AND CULTURE**

Timing Issue - due to Budget upload.

**5.2.9 TRANSPORT**

Timing Issue - due to Budget upload.

**5.2.10 ECONOMIC SERVICES**

Timing Issue - due to Budget upload.

**5.2.11 OTHER PROPERTY AND SERVICES**

Timing Issue - due to Budget upload.

**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

Reason for variance remains as a timing issue due to Budget upload until Council considers the proposed Budget Amendments.

**5.3 CAPITAL REVENUE**

**5.3.1 PROCEEDS FROM DISPOSAL OF ASSETS**

Timing Issue - due to Budget upload.

**5.3.2 PROCEEDS FROM NEW DEBENTURES**

Timing Issue - due to Budget upload.

**5.3.3 PROCEEDS FROM SALE OF INVESTMENT**

Nil

**5.3.4 PROCEEDS FROM ADVANCES**

Nil

**5.3.5 SELF-SUPPORTING LOAN PRINCIPAL**

Nil

**5.3.6 TRANSFER FROM RESERVES (RESTRICTED ASSETS)**

Timing Issue - due to Budget upload.

**5.4 CAPITAL EXPENSES**

**5.4.1 LAND HELD FOR RESALE**

Nil

**5.4.2 LAND AND BUILDINGS**

Timing Issue - due to Budget upload.

**5.4.3 PLANT AND EQUIPMENT**

Timing Issue - due to Budget upload.

**5.4.4 TOOLS**

Timing Issue - due to Budget upload.

**5.4.5 FURNITURE AND EQUIPMENT**

Timing Issue - due to Budget upload.

**5.4.6 INFRASTRUCTURE ASSETS - ROADS**

Timing Issue - due to Budget upload.

**5.4.7 INFRASTRUCTURE ASSETS - FOOTPATHS**

Timing Issue - due to Budget upload.

**5.4.9 INFRASTRUCTURE ASSETS - PARKS AND OVALS**

Nil

**5.4.10 INFRASTRUCTURE ASSETS - TOWNSCAPE**

Nil

**5.4.11 INFRASTRUCTURE ASSETS - OTHER**

Nil

**5.4.12 PURCHASES OF INVESTMENT**

Nil

**5.4.13 REPAYMENT OF DEBENTURES**

Nil

**5.4.14 ADVANCES TO COMMUNITY GROUPS**

Nil

**5.4.15 TRANSFER TO RESERVES (RESTRICTED ASSETS)**

Timing Issue - due to Budget upload.



**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 5: MAJOR VARIANCES**

**Comments/Reason for Variance**

Reason for variance remains as a timing issue due to Budget upload until Council considers the proposed Budget Amendments.

**5.5 OTHER ITEMS**

**5.5.1 RATE REVENUE**

Nil

**5.5.2 OPENING FUNDING SURPLUS(DEFICIT)**

Difference in method of calculation of Opening/Closing Funds.





**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 7: RECEIVABLES**

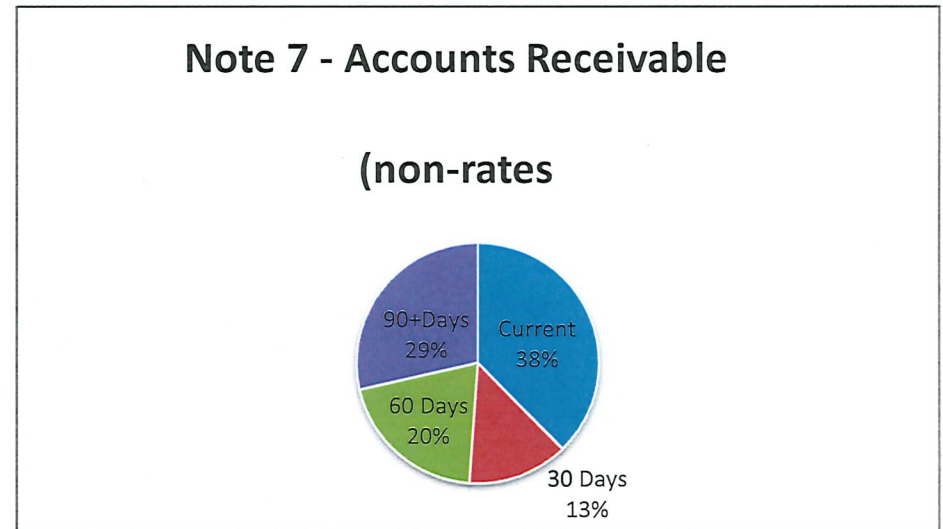
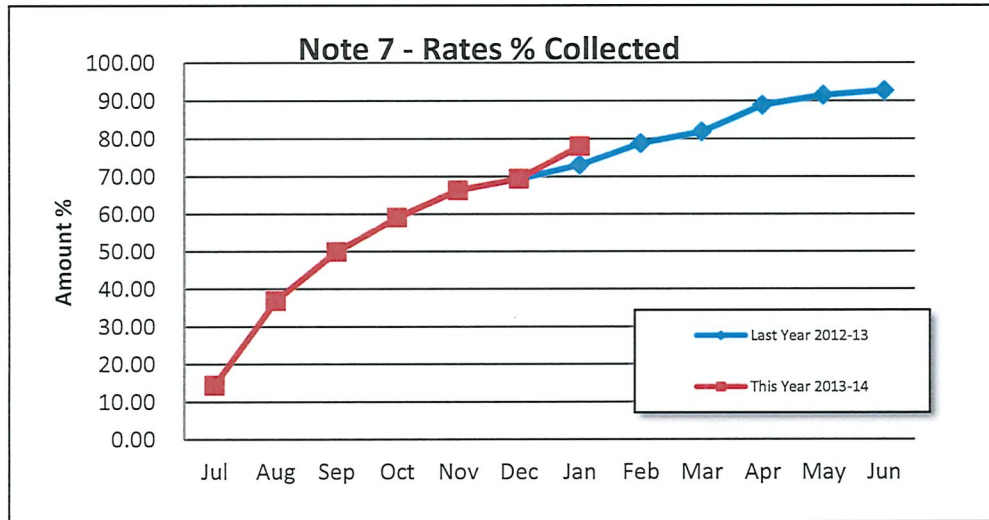
**Receivables - Rates and Rubbish**

	Current 2013-14	Previous 2012-13	Total
	\$	\$	\$
Previous Year	255,442	185,147	440,589
Rates Levied this year (YTD)	4,073,525	2,576,156	6,649,681
<u>Less</u> Collections to date	(3,965,500)	(2,576,157)	(6,541,657)
Equals Current Outstanding	363,467	185,146	548,614
<b>Net Rates Collectable</b>			<b>548,614</b>
% Collected	91.60%	93.29%	92.26%

**Receivables - General**

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
	86,052	30,735	46,437	65,242
<b>Total Outstanding</b>				<b>228,466</b>

Amounts shown above include GST (where applicable)



**Comments/Notes - Receivables Rates and Rubbish**

2012/13 figures prior to December are not available at time of reporting.

**Comments/Notes - Receivables General**

TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2014

Note 8: GRANTS AND CONTRIBUTIONS

Program/Details	Provider	Approval	2013-14 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status	
						Received	Not Received
		(Yes/No)	\$	\$	\$	\$	\$
<b>GENERAL PURPOSE FUNDING</b>							
Federal Assistance Grant Income	Grants Commission (Untied)	Yes	(525,516)		(525,516)	(382,193)	(143,323)
Federal Assistance Grant Income	Grants Commission (Roads)	Yes	(72,241)		(72,241)	(52,539)	(19,702)
CLGF Local (R4R)	Royalties for Regions	Yes	0		0	0	0
<b>LAW, ORDER, PUBLIC SAFETY</b>							
Public Safety Incoming Grants	FESA (SES Subsidy)	Yes	(3,140)		(3,140)	(3,304)	164
Public Safety Non Operating Grants	FESA (SES)	Yes	0		0	10,000	(10,000)
<b>EDUCATION &amp; WELFARE</b>							
HACC Operating Grant Income	Dept. of Heath & Ageing	Yes	(769,575)		(769,575)	(651,481)	(118,094)
HACC Non-Operating Income	Dept. of Heath & Ageing	Yes	(19,054)		(19,054)	0	(19,054)
CACP Operating Grant	Dept. of Heath & Ageing	Yes	(258,517)		(258,517)	(143,818)	(114,699)
Respite Operating Grants	Bathanie Care	Yes	(160,000)		(160,000)	(104,905)	(55,095)
Other Welfare Grant Income	Neurodegenerative Conditions Co-ordinating Care Program	Yes	(22,080)		(22,080)	(4,498)	(17,582)
Other Welfare Grant Income	Dept. of Veterans Affairs/CATS Travel Rebate	Yes	(14,471)		(14,471)	(5,962)	(8,509)
<b>COMMUNITY AMENITIES</b>							
Refuse Contributions	Shire of Narrogin	Yes	(10,000)		(10,000)	(5,000)	(5,000)
Refuse Contributions	Royalties for Regions	Yes	(60,000)		(60,000)	0	(60,000)
Cemetery Grant Income	Shire of Narrogin (incl Toilets)	Yes	(5,700)		(5,700)	(1,850)	(3,850)
<b>RECREATION AND CULTURE</b>							
Public Halls & Centres Contributions	Shire of Narrogin	Yes	(13,200)		(13,200)	(8,600)	(4,600)
Public Halls & Centres Non Operating Income	RDL	Yes	(100,000)		(100,000)	(100,000)	0
Rec & Sport Grant Income	Shire of Narrogin	Yes	(36,600)		(36,600)	(21,300)	(15,300)
NRRC Operating Grants	Shire of Narrogin	Yes	(39,500)		(39,500)	(19,700)	(19,800)
NRRC Operating Grants	State Treasury	Yes	(3,000)		(3,000)	0	(3,000)
NRRC Operating Grants	Dept Sport and Recreation	Yes	(20,000)		(20,000)	(34,353)	14,353
Healthy Lifestyles Grant Income	Dept. of Heath & Ageing	Yes	(140,000)		(140,000)	(145,500)	5,500
Library Grant Income	Shire of Narrogin	Yes	(35,000)		(35,000)	(15,000)	(20,000)
Library Grant Income	Childrens Book Council	Yes	0		0	(246)	246
Other Culture Grant Income	Shire of Narrogin	Yes	(4,000)		(4,000)	0	(4,000)
<b>TRANSPORT</b>							
Transport Construction Grant Income	Main Roads WA (RRG)	Yes	(138,299)		(138,299)	(354,716)	216,417
Transport Maintenance Grant Income	Main Roads WA (Direct/Lights)	Yes	(33,645)		(33,645)	(36,416)	2,771
Transport Maintenance Grant Income	Main Roads WA (Blackspot)	Yes	0		0	0	0
<b>ECONOMIC SERVICES</b>							
Tourism & Promotion Grant Income	Shire of Narrogin	Yes	(1,000)		(1,000)	500	(1,500)
<b>ECONOMIC SERVICES</b>							
Plant Costs Contributions	ATO Diesel Fuel Rebate	Yes	(100)		(100)	0	(100)
<b>TOTALS</b>			<b>(2,484,638)</b>	<b>0</b>	<b>(2,484,638)</b>	<b>(2,080,882)</b>	<b>(403,756)</b>

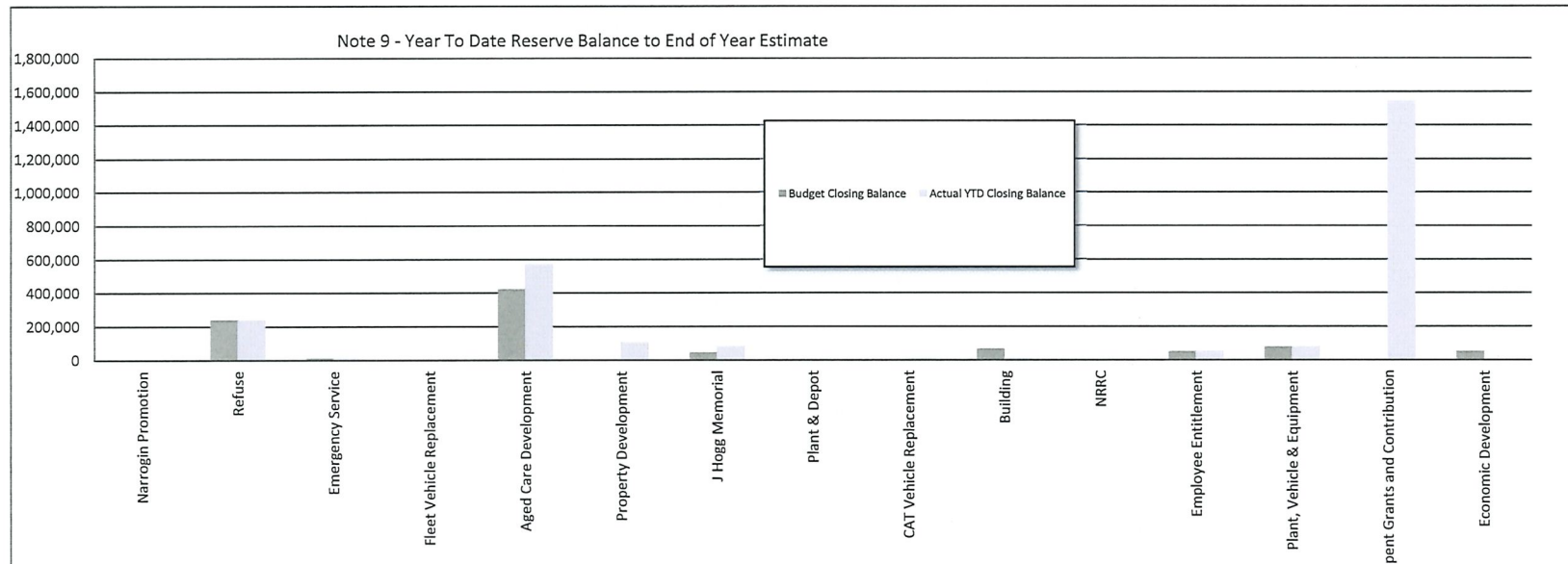
**Comments - Grants and Contributions**

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

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 9: Cash Backed Reserve**

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
		\$	\$	\$	\$	\$	\$		\$	\$
Narrogin Promotion	0	0	0	0	0	0	0		0	0
Refuse	240,663	0	0	0	0	0	0		240,663	240,663
Emergency Service	12,590	0	0	0	0	0	0		12,590	12,590
Fleet Vehicle Replacement	0	0	0	0	0	0	0		0	0
Aged Care Development	571,670	0	0	0	0	150,000	0		421,670	571,670
Property Development	108,026	0	0	0	0	108,026	0		0	108,026
J Hogg Memorial	80,530	0	0	0	0	35,000	0		45,530	80,530
Plant & Depot	0	0	0	0	0	0	0		0	0
CAT Vehicle Replacement	8,615	0	0	3,000	0	8,500	0		3,115	8,615
Building	10,724	0	0	58,026	0	0	0		68,750	10,724
NRRC	0	0	0	0	0	0	0		0	0
Employee Entitlement	50,000	0	0	0	0	0	0		50,000	50,000
Plant, Vehicle & Equipment	78,854	0	0	0	0	0	0		78,854	78,854
Unspent Grants and Contribution	1,541,344	0	0	0	0	1,541,344	0		0	1,541,344
Economic Development	0	0	0	50,000	0	0	0		50,000	0
	<b>2,703,016</b>	<b>0</b>	<b>0</b>	<b>111,026</b>	<b>0</b>	<b>1,842,870</b>	<b>0</b>		<b>971,172</b>	<b>2,703,016</b>



**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Actual				Disposals	Current Budget This Year					
Cost	Accum Depr	Proceeds	Profit (Loss)		Original Budget	Revised Budget	YTD Budget	Actual	Variance	
									(Under)	Over
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
		0	0	<b>Governance - Proceeds on Disposal of Assets</b>						
		36,364	36,364	Proceeds on Disposal - CEO Vehicle 2013/14	35,000	35,000	0	36,364	36,364	▲
		0	0	Proceeds on Disposal - DCCS Vehicle 2013/14	27,000	27,000	0	0	0	↑↑↑
		0	0	<b>Other Welfare - Proceeds on Disposal of Assets</b>						
		18,909	18,909	Proceeds on Disposal CAT (1) Vehicle 2013/14	17,000	17,000	0	18,909	18,909	▲
		0	0	<b>Library - Transfer From Reserve</b>						
		9,091	9,091	Proceeds on Disposal - Library Vehicle 2013/14	11,000	11,000	0	9,091	9,091	▲
		0	0	<b>Transport Road Plant - Proceeds on Disposal of Assets</b>						
		20,455	20,455	Proceeds on Disposal - DTES Vehicle 2013/14	20,000	20,000	0	20,455	20,455	▲
		7,273	7,273	Proceeds on Disposal - Tipper Ute 2013/14	4,500	4,500	0	7,273	7,273	▲
		6,364	6,364	Proceeds on Disposal - Gardener's Ute 2013/14	7,000	7,000	0	6,364	6,364	▲
		0	0	<b>Building Control - Proceeds on Disposal of Assets</b>						
		18,636	18,636	Proceeds on Disposal - Building Surveyor Vehicle 2013/14	18,000	18,000	0	18,636	18,636	▲
0	0	117,091	117,091	<b>Totals</b>	139,500	139,500	0	117,091	117,091	

**Comments - Capital Disposal**

TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 MARCH 2014

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions Information				Summary Acquisitions	Current Budget					
					This Year					
Grants	Reserves	Borrowing	Total		Budget	Budget	Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$		\$	\$	
				<b>Property, Plant &amp; Equipment</b>						
0	0	0	0	Land for Resale	0	0	0	0	0	↑↑↑
0	0	0	0	Land and Buildings	1,162,960	1,162,960	0	637,195	637,195	▲
0	0	0	0	Plant & Equipment	565,294	565,294	42,471	307,612	265,141	▲
0	0	220,000	220,000	Furniture & Equipment	130,000	130,000	0	136,858	136,858	▲
0	0	0	0	Tools	0	0	0	0	0	↑↑↑
				<b>Infrastructure</b>						
0	0	0	0	Roads	387,161	387,161	0	327,342	327,342	▲
0	0	0	0	Footpaths	52,917	52,917	19,845	54,045	34,200	▲
0	0	0	0	Drainage	28,000	28,000	0	13,964	(7,033)	▼
0	0	0	0	Parks & Ovals	0	0	0	0	0	↑↑↑
0	0	0	0	Townscape	0	0	0	0	0	↑↑↑
0	0	0	0	Other Infrastructure	128,500	128,500	0	75,412	75,412	▲
0	0	220,000	220,000	<b>Totals</b>	<b>2,454,832</b>	<b>2,454,832</b>	<b>62,316</b>	<b>1,552,429</b>	<b>1,469,116</b>	

Comments - Capital Acquisitions



TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 MARCH 2014

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Land for Resale	Current Budget					
Grants	Reserves	Borrowing	Total		This Year					
					Original	Revised	YTD	Actual	Variance	
\$	\$	\$	\$	\$	\$	\$	\$	\$		
		0	0	Economic Services Industrial Land Purchase	0	0	0	0	0	↑↑↑
0	0	0	0	<b>Totals</b>	0	0	0	0	0	

Contributions				Land & Buildings	Current Budget					
Grants	Reserves	Borrowing	Total		This Year					
					Original	Revised	YTD	Actual	Variance	
\$	\$	\$	\$	\$	\$	\$	\$	\$		
			0	<b>Governance - Land &amp; Building</b>						
			0	Building Renovation Administration	30,000	30,000	0	2,060	2,060	▲
			0	<b>Sanitation - Land &amp; Building</b>						
			0	Regional Tip Site	60,000	60,000	0	0	0	↑↑↑
			0	<b>Public Halls &amp; Centre - Land &amp; Building</b>						
			0	Town Hall Renovations (Stage 2)	130,000	130,000	0	119,141	119,141	▲
			0	Town Hall Renovations (Stage3)	339,304	339,304	0	169,828	169,828	▲
			0	Roofing Railway Institute Hall	233,931	233,931	0	142,991	142,991	▲
			0	<b>NRRC - Land &amp; Building</b>						
			0	NRRC Access and Security Upgrade	46,703	46,703	0	20,467	20,467	▲
			0	NRRC Court 2 Surface Replacement	65,735	65,735	0	85,873	85,873	▲
			0	NRLC Painting & Renovating (FGF)	97,820	97,820	0	33,431	33,431	▲
			0	<b>Libraries - Land &amp; Buildings</b>						
			0	Building Renovations Library	20,000	20,000	0	19,455	19,455	▲
			0	Library Building Upgrade	19,327	19,327	0	150	150	▲
			0	<b>Transport - Land &amp; Buildings</b>						
			0	Land for Aerodrome	25,000	25,000	0	0	0	↑↑↑
			0	<b>Economic Services - Land and Buildings</b>						
			0	Electrical Upgrade Caravan Park	45,000	45,000	0	21,500	21,500	▲
			0	Caretakers Cottage Refurbishment Caravan Park	0	0	0	0	0	↑↑↑
			0	Transportable Caravan Park	25,000	25,000	0	7,527	7,527	▲

TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 MARCH 2014

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

			0	Copper Wire Replacement Caravan Park	10,000	10,000	0	9,539	9,539	▲
			0	Sullage Dump Point Caravan Park	10,000	10,000	0	5,233	5,233	▲
			0	NCP Lighting & Drainage	5,140	5,140	0	0	0	↑↑↑
0	0	0	0	<b>Totals</b>	<b>1,162,960</b>	<b>1,162,960</b>	<b>0</b>	<b>637,195</b>	<b>637,195</b>	

TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2014

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Plant & Equipment	Current Budget					
Grants	Reserves	Borrowing	Total		This Year				Variance (Under)Over	
					Original Budget	Revised Budget	YTD Budget	Actual		
\$	\$	\$	\$	\$	\$	\$	\$	\$		
			0	<b>Governance - Plant &amp; Equipment</b>						
			0		36,000	36,000	0	19,200	19,200	▲
			0		44,100	44,100	0	48,168	48,168	▲
			0		7,121	7,121	0	0	0	↑↑↑
			0	<b>Animal Control - Plant &amp; Equipment</b>						
			0		2,000	2,000	2,000	1,660	(340)	▼
			0	<b>Law Order &amp; Public Safety - Plant &amp; Equipment</b>						
			0		40,471	40,471	40,471	38,060	(2,411)	▼
			0	<b>HACC - Plant &amp; Equipment</b>						
			0		268,802	268,802	0	0	0	↑↑↑
			0	<b>Other Welfare - Plant &amp; Equipment</b>						
			0		25,500	25,500	0	24,727	24,727	▲
			0	<b>NRRC - Plant &amp; Equipment</b>						
			0		0	0	0	2,306	2,306	▲
			0		0	0	0	40,718	40,718	▲
			0	<b>Library - Plant &amp; Equipmnet</b>						
			0		25,500	25,500	0	24,879	24,879	▲
			0	<b>Transport Road Plant - Plant &amp; Equipment</b>						
			0		36,000	36,000	0	31,628	31,628	▲
			0		23,000	23,000	0	19,913	19,913	▲
			0		20,000	20,000	0	19,913	19,913	▲
			0		7,800	7,800	0	7,277	7,277	▲
			0		3,500	3,500	0	3,709	3,709	▲
			0	<b>Building Control - Plant &amp; Equipment</b>						
			0		25,500	25,500	0	25,455	25,455	▲
0	0	0	0	<b>Totals</b>	<b>565,294</b>	<b>565,294</b>	<b>42,471</b>	<b>307,612</b>	<b>265,141</b>	

TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2014

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Furniture & Equipment	Current Budget						
Grants	Reserves	Borrowing	Total		This Year						
					Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
		220,000	220,000	<b>Animal Control - Furniture &amp; Equipment</b>							
				Animal Control Cages Modification	3,000	3,000	0	3,600	3,600	▲	
				<b>Public Halls &amp; Centre - Furniture and Equipment</b>							
			0	Barbecues	0	0	0	0	0	↑↑↑	
			0	Digital Projector (Lessor Hall)	3,000	3,000	0	3,500	3,500	▲	
			0	Town Hall Security System	15,000	15,000	0	0	0	↑↑↑	
				<b>NRRC - Furniture &amp; Equipment</b>							
			0	Pool Liner	82,500	82,500	0	107,244	107,244	▲	
				<b>Economic Services - Furniture and Equipment</b>							
			0	Fire Hose Reel Replacement Caravan Park	1,500	1,500	0	1,890	1,890	▲	
			0	Hot Water System Replacement Caravan Park	25,000	25,000	0	20,624	20,624	▲	
0	0	220,000	220,000	<b>Totals</b>	<b>130,000</b>	<b>130,000</b>	<b>0</b>	<b>136,858</b>	<b>136,858</b>		

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 10: CAPITAL DISPOSALS AND ACQUISITIONS**

Contributions				Roads	Current Budget				
Grants	Reserves	Borrowing	Total		This Year				
					Original	Revised	YTD	Actual	Variance
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
				<b>Transport Construction - Infrastructure - Roads</b>					
			0	Clayton Road - Renewal (RRG)	90,000	90,000	0	120,779	120,779 ▲
			0	Fortune Street - Renewal (R2R)	26,513	26,513	0	18,699	18,699 ▲
			0	Fortune Street - Renewal (R2R)	0	0	0	127	127 ▲
			0	Gordon Street - Renewal (R2R)	26,513	26,513	0	10,791	10,791 ▲
			0	Gordon Street - Renewal (R2R)	0	0	0	647	647 ▲
			0	Smith Street - Renewal (R2R)	0	0	0	54,585	54,585 ▲
			0	Grant Street - Renewal (R2R)	0	0	0	11,233	11,233 ▲
			0	Hartoge Street - Renewal (R2R)	26,513	26,513	0	6,026	6,026 ▲
			0	Moore Street - Renewal (R2R)	0	0	0	12,048	12,048 ▲
			0	Palmer Street - Renewal (R2R)	0	0	0	6,742	6,742 ▲
			0	Narrakine Road - Renewal (R2R)	26,513	26,513	0	15,447	15,447 ▲
			0	Narrakine Road - Renewal (R2R)	0	0	0	822	822 ▲
			0	Earl Street - Renewal (Local)	0	0	0	344	344 ▲
			0	Furnival Street - Renewal (Local)	0	0	0	271	271 ▲
			0	Floyd Street - Renewal (Local)	0	0	0	307	307 ▲
			0	Smith Street - Renewal (Local)	0	0	0	4,461	4,461 ▲
			0	Dale Street - Renewal (Local)	0	0	0	344	344 ▲
			0	Mokine Road - Renewal (Local)	49,024	49,024	0	204	204 ▲
			0	Federal Street - Renewal (RRG)	142,085	142,085	0	63,464	63,464 ▲
			0		0	0	0	0	0
			0		0	0	0	0	0
			0	<b>Totals</b>	<b>387,161</b>	<b>387,161</b>	<b>0</b>	<b>327,342</b>	<b>327,342</b>

Contributions				Drainage	Current Budget			
Grants	Reserves	Borrowing	Total		This Year			
					Budget	YTD Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$		\$	\$	
			0					0
			0					0
			0					0
			0					0
			0	<b>Totals</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

				Current Budget			
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TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 MARCH 2014

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Bridges	This Year			
Grants	Reserves	Borrowing	Total		Budget	YTD Budget	Actual	Variance
\$	\$	\$	\$		\$		\$	\$
			0		0	0	0	0
			0		0	0	0	0
			0		0	0	0	0
0	0	0	0	<b>Totals</b>	0		0	0

Contributions				Footpaths	Current Budget					
Grants	Reserves	Borrowing	Total		This Year					
					Original	Revised	YTD	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	\$	\$	
			0	Transport Construction - Infrastructure - Footpaths						
			0	Earl St Footpath Construction	0	0	0	(639)	(639)	▼
			0	Ensign St Footpath Construction	26,459	26,459	0	23,369	23,369	▲
			0	Smith St Footpath Construction	26,458	26,458	19,845	31,316	11,471	▲
0	0	0	0	<b>Totals</b>	<b>52,917</b>	<b>52,917</b>	<b>19,845</b>	<b>54,045</b>	<b>34,200</b>	

Contributions				Drainage	Current Budget					
Grants	Reserves	Borrowing	Total		This Year					
					Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$		\$	\$	\$	\$	\$	
			0	Transport Construction - Infrastructure - Drainage						
			0	Drainage - Federal Street (13/14)	28,000	28,000	20,997	13,964	(7,033)	▼
			0		0				0	
0	0	0	0	<b>Totals</b>	<b>28,000</b>	<b>28,000</b>		<b>13,964</b>	<b>(7,033)</b>	

TOWN OF NARROGIN  
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
 FOR THE PERIOD ENDED 31 MARCH 2014

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions				Parks & Ovals	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	Rec & Sport - Infrastructure - Parks & Ovals	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	<b>Totals</b>	0	0		0	0

Contributions				Townscape	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over
\$	\$	\$	\$		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
0	0	0	0	<b>Totals</b>	0	0		0	0

Contributions				Other Infrastructure	Current Budget				
					This Year				
Grants	Reserves	Borrowing	Total		Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	Sewerage - Infrastructure - Other	\$	\$	\$	\$	\$
			0	TWIS Distribution Pipes Replacement	25,000	25,000	0	12,891	12,891 ▲
			0	Pump - Centre Sports	21,500	21,500	0	18,792	18,792 ▲
TOWN OF NARROGIN			0	Rec & Sport - Infrastructure - Other					
			0	Power Supply Upgrade - Thomas Hogg Oval	35,000	35,000	0	0	0 †††
			0	Health Lifestyles - Infrastructure Other					
			0	NHLP - Gnarojin Creek infrastructure	0	0	0	43,730	43,730 ▲
			0	Gnarojin Creek Walking Trail	47,000	47,000	0	0	0 †††
0	0	0	0	<b>Totals</b>	128,500	128,500	0	75,412	75,412

**TOWN OF NARROGIN**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 11: TRUST FUND**

not included in this statement are as follows:

Trust Items	Opening Balance 1-Jul-13	Amount Received	Amount Paid	Closing Balance 31-Mar-14
	\$	\$	\$	\$
Musical Society	300	0	0	300
Narrogin Abbatoir Committee	480	0	0	480
Meat Inspection	1,990	0	0	1,990
Cultural Development	4,820	0	0	4,820
DoT Licensing	0	0	0	0
TransWA	0	0	0	0
Crossover/Footpath	(1,000)	7,100	0	6,100
Retention Bonds	0	0	0	0
Public Open Space Bonds	49,560	0	0	49,560
BRB Levy	0	0	0	0
BCITF Levy	0	0	0	0
Town Hall Facility Bonds	1,000	1,791	(1,091)	1,700
Councillor Nomination Fees	0	0	0	0
Trust Other	250	0	0	250
	57,400	8,891	(1,091)	65,200



**TOWN OF NARROGIN  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2014**

**Note 12: INFORMATION ON BORROWINGS**

Debtenture Repayments	Principal 1-Jul-13	New		Principal		Principal		Interest	
		Loans		Repayments		Outstanding		Repayments	
		2013/14 Budget \$	2013/14 Actual \$	2013/14 Budget \$	2013/14 Actual \$	2013/14 Budget \$	2013/14 Actual \$	20113/14 Budget \$	2013/14 Actual \$
<b>Governance</b>									
Loan 125 - Corporate Software & Server Upgrade	220,000	0	0	41,143	20,402	178,857	199,598	7,110	3,663
<b>Recreation &amp; Culture</b>									
Loan 121B - Narrogin Regional Recreation Complex	474,312	0	0	36,798	24,388	437,514	449,924	25,672	17,069
Loan 126 - Town Hall Renovations	281,386	0	0	23,549	11,662	257,837	269,724	10,793	5,431
<b>Economic Services</b>									
Loan 124 - Commercial Property	121,714	0	0	22,210	21,566	99,504	100,148	6,305	6,833
Loan 127 - Industrial Land Purchase	177,243	0	0	8,509	4,207	168,734	173,036	7,948	3,970
	1,274,655	0	0	132,209	82,225	1,142,446	1,192,430	57,828	36,966

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

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

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

**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**

Mayor Ballard closed the meeting at 8:27pm.