



AGENDA

Ordinary Council Meeting

To be held in Council Chambers, Wolfram Street Westonia

Tuesday 16th April 2019

Commencing 3.30pm

Dear Councillors,

The next Ordinary Meeting of the Council of the Shire of Westonia will be held on Tuesday 16th April 2019 the Council Chambers, Wolfram Street, Westonia.

Lunch – 1.00 pm

Discussion Period – 1.30 pm – 2.30 pm

Afternoon Tea – 3.00 pm – 3.30 pm

Council Meeting – 3.30 pm

JAMIE CRIDDLE

CHIEF EXECUTIVE OFFICER

12 April 2019



Disclaimer

No responsibility whatsoever is implied or accepted by the Shire of Westonia for any act, omission or statement or intimation occurring during Council meetings.

The Shire of Westonia disclaims and liability for any loss whatsoever and howsoever caused by arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during the Council Meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or committee meeting does that persons or legal entity's own risk.

In particular and without derogating in any way from the board disclaimer above, in any discussion regarding any planning application or application for a license, any statement or intimation made by any member or Officer of the Shire of Westonia during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Westonia.

The Shire of Westonia warns that anyone who has any application lodged with the Shire of Westonia must obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Westonia in respect of the application.

TABLE OF CONTENTS

| | |
|--|-----------|
| 1. DECLARATION OF OPENING | 4 |
| 2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE | 4 |
| 3. PUBLIC QUESTION TIME | 4 |
| 4. APPLICATIONS FOR LEAVE OF ABSENCE | 4 |
| 5. CONFIRMATION OF PREVIOUS MINUTES | 4 |
| 6. RECEIVAL OF MINUTES | 4 |
| 7. PRESIDENT/COUNCILLORS ANNOUNCEMENTS | 4 |
| 8. DECLARATION OF INTEREST | 5 |
| 9. MATTERS REQUIRING A COUNCIL DECISION | 6 |
| 9.1. GOVERNANCE, ADMINISTRATION AND FINANCIAL SERVICES | 6 |
| 9.1.1 ACCOUNTS FOR PAYMENT | 6 |
| 9.1.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY – MARCH 2019 | 8 |
| 9.1.3 GST RECONCILIATION REPORT – MARCH 2019 | 10 |
| 9.1.4 DIFFERENTIAL RATES | 11 |
| 9.1.5 SERVER UPGRADES | 14 |
| 9.1.6 AMENDMENT TO COUNCIL POLICY– SOCIAL MEDIA TO INCLUDED INSTAGRAM & TWITTER | 16 |
| 9.1.7 MERREDIN & DISTRICTS JUNIOR FOOTBALL ASSOCIATION (COLTS) | 18 |
| 9.1.8 REVIEW OF STRATEGIC COMMUNITY PLAN | 20 |
| 9.1.9 CHIEF EXECUTIVE OFFICER REVIEW PROCESS | 23 |
| 9.2 COMMUNITY AND REGULATORY SERVICE | 25 |
| 9.2.1 WIFI CARAVAN PARK | 25 |
| 9.3 WORKS AND SERVICE | 27 |
| 9.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES | 28 |
| 10 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN | 29 |
| 11 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING | 29 |
| 12 DATE AND TIME OF NEXT MEETING | 29 |
| 13 MEETING CLOSURE | 29 |

1. DECLARATION OF OPENING

The President, Cr Day welcomed Councillors and staff and declared the meeting open at 3.30pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

| | |
|-------------------|------------------|
| Cr KM Day | President |
| Cr WJ Huxtable | Deputy President |
| Cr DL Geier | |
| Cr RS Corsini | |
| Cr JJ Jefferys | |
| Cr RA Della Bosca | |

Staff:

| | |
|----------------|-------------------------|
| Mr. JC Criddle | Chief Executive Officer |
|----------------|-------------------------|

Members of the Public: Nil

Apologies: Nil

Approved Leave of Absence: Nil

3. PUBLIC QUESTION TIME

Nil

4. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

5. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the minutes of the Ordinary Meeting of Council held on 21st February 2019 be confirmed as a true and correct record.

6. RECEIVAL OF MINUTES

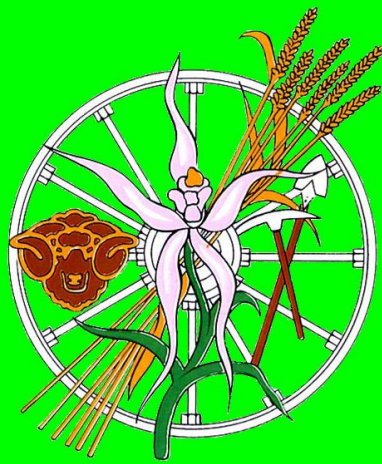
OFFICER RECOMMENDATIONS

That the minutes of the Great Eastern District Operations Advisory Committee Meeting held on 11 March 2019 be received.

7. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

The President, Cr Day advised having attended the following meetings:

Shire of Westonia



RECEVIAL OF MINUTES



GREAT EASTERN DISTRICT OPERATIONS ADVISORY COMMITTEE

MINUTES **DRAFT**

Merredin Volunteer Fire and Rescue Station Monday 11th March, 2019

The meeting was declared open at 1230 hours by the
A/Chairman, Murray Dixon

1 Record of Attendance

| | | | |
|---------|-------------|----------------------------------|------------------------------|
| Wayne | Della Bosca | Chair (Late arrival) | Shire of Yilgarn |
| Torben | Bendtsen | Executive Officer | DFES |
| Tracy | McBride | Minutes Secretary | DFES |
| Julie | Flockart | Representative | Shire of Merredin |
| John | Flockart | DCBFCO | Shire of Merredin |
| Kellie | Bartley | DCEO | Shire of Merredin |
| Stephen | Crook | CBFCO | Shire of Merredin |
| Kim | Friis | Ranger | Shire of Merredin |
| Murray | Dixon | CBFCO | Shire of Narembreen |
| Dylan | Tarr | CBFCO | Shire of Trayning |
| Phil | Smith | CBFCO | Shire of Mukinbudin |
| Alan | O'Toole | DCEO | Shire of Bruce Rock |
| Simon | Bell | A/CESM Kellerberrin/Tammin | Shire of Kellerberrin/Tammin |
| Geoff | Ryan | FCO | Shire of Kellerberrin |
| Jack | Walker | Regulatory Officer | Shire of Mt Marshall |
| Dirk | Sellenger | CEO | Shire of Mukinbudin |
| Damian | Tomas | CBFCO | Shrie of Mt Marshall |
| Jamie | Criddle | | Shire of Yilgarn |
| Ron | Burro | CBFCO | Shire of Yilgarn |
| Dave | Gossage | President | AVBFB |
| Greg | Durrell | Regional Manager | DBCA P&W Service |
| Antony | Sadler | Superintendent | DFES |
| Justin | Corrigan | Area Officer Lower W/Belt | DFES |
| Phillip | Hay | Incoming DO Avon | DFES |
| Tyron | McMahon | A/Area Officer Upper Wheatbelt | DFES |
| Stuart | Parks | A/Area Officer Central Wheatbelt | DFES |

Apologies

| | | | |
|--------|---------|-------|---------------------|
| Graeme | Keals | | DBCA P&W Service |
| Ian | Dalton | CBFCO | Shire of Bruce Rock |
| Frank | Corsini | CBFCO | Shire of Westonia |



GREAT EASTERN DISTRICT OPERATIONS ADVISORY COMMITTEE

2 Agenda Item – Operational Fleet Project, CS Brad Delavale

Overview of project

- Previous project Future Fleet lacked communication, methodology and governance giving a negative view, hence change to new Operational Fleet Project
- Google search “operational fleet” comes up in top options
- PAT teams continue past the end of project to ensure continual improvements
- 2.4B – not a lot of call for this appliance
- Be pro-active in fleet requests
- Training - have been given agreement to get a better delivery method of training.
- Compressed Air Foam Systems are considered

Power point attached.

3 Confirmation of Previous Minutes

That the minutes of the meeting held on Monday the 10th September, 2018 be confirmed as a true and accurate record.

Moved: Phil Smith

Seconded: Murray Dixon

All in Favour

4 Business Arising from Previous Minutes - nil

5 Action List

- 5.1 Terms of Reference – motion that the proposed changes to the Terms of Reference be adopted.

Moved – Phil Smith

Seconded – Murray Dixon

All in favour

6 Correspondence

- 6.1 Correspondence Out

Trevor Tasker-in appreciation

- 6.2 Correspondence In

Commissioner Darren Klemm – Nomination Request, Bushfire Operations Committee

Email – Operational Fleet Project Change Manager, Kirstin Smith – requesting CS Brad Delavale’s attendance

All correspondence accepted, all in favour.



GREAT EASTERN DISTRICT OPERATIONS ADVISORY COMMITTEE

7 Agenda Item

7.1 Bushfire Operations Committee Report – Murray Dixon

- 17 members representing DOAC/ROAC/DFES/WALGA
- Will represent issues across the spectrum from fleet to legislative concerns
- Initial test case – large farmers/mining not attending to their fires
- Asking for recommendations from DOAC/ROAC's to push up to BOC
- Terms of Reference are still in draft, shall circulate when available.

8 Association of Volunteer Bush Fire Brigades of WA (Inc) – Dave Gossage

Submitted notes attached.

- Acknowledge Brad Delavale and Jon Kirk in the Operational Fleet area, doing a fabulous job
- Volunteer conference – let us know if you would like to put forward any topics
- ESL – Insurance is an eligible item for new vehicles, DFES doesn't approve applications, ensure vehicles are added to "capital" form
- COE – training will be available to anyone not just volunteer members, Pathways is dead for BFB's
- New training system due approx. April

9 P & W Report – Greg Durell

- Draft Regional Management Plan released, comment via link on DBCA website
- Operational funding received
- Chopper rolling in Yellowdine and Marvel Lock area
- 120km fire access track upgrade – Bonnie Rock
- 6 planned burns – mostly Yilgarn area
- 1 specie recovery Mollerin Reserve
- dry summer will impact burn program

Comment – Wayne – breaks created by chaining on edge of reserve had a very effective outcome for fire recently

10 Local Government Reports

Shire of Merredin – Stephen Crook

- lightning causing interesting incidents – not faced before
- all vehicles operated well
- Battery issue with the 4.4
- Repeater went down during harvest – commarine attended
- Issues with basic training needs still ongoing – large amount of seasonal workers through shire

Q – Kim Friis - Crown land funding? Can DFES look at extra/additional funding?



GREAT EASTERN DISTRICT OPERATIONS ADVISORY COMMITTEE

Westonia – Jamie Criddle

- Corporate issues, 24% of Shire owned by corporate business and increasing
- Training of transient people
- Appliance – not quite fit for purpose looking at changing request
- Lightning strikes

Mt Marshall – Damian Tomas

- 9 Lightning strikes through Nov-Feb
- Various TFB's and HVM bans
- Aaims course completed
- PPE – trying hard to encourage 1st responders to wear PPE – ACT requires “appropriate” attire, sturdy boots and long garments
- Power outage – lost all telephones/communications again

Comment-put pressure on Telstra

Dave Gossage-suggests resolution to write to Telstra and ask what their Emergency Management Procedures are, more pressure from variety of groups the better

Shire of Mukinbudin – Phil Smith

- Quiet
- Bonnie Rock truck attended header fire
- Mukinbudin truck turned out to false alarm

Shire of Yilgarn – Ron Burro

- Fuel loads different in areas of shire
- Justin held a successful FCO course
- 9 fires – 1 harvester, 2 had potential for being catastrophic
- Railways – don't seem to have to abide by firebreak order? We need to be uniform across the board
- Local Governments should be encouraging brigades to go outside areas, Bodalin truck was sent, still have not heard when it's coming back after a plethora of breakdowns that required maintenance.
- Change out of appliances for modifications being carried out during inappropriate times.

Shire of Kellerberrin – Geoff Ryan

- Doodlakine was sent on deployments, repairs needed and completed but need a quicker repair process
- Lightning strikes
- Windrow lighting along highway – advise Comcen to avoid 000 calls
- Using “Whats App”

Questions – Dave Gossage – do trucks get replaced when borrowed?

Answer – Torben – when we can

Question – standby fleet availability? Dave – working on standby fleet for BFB



GREAT EASTERN DISTRICT OPERATIONS ADVISORY COMMITTEE

Shire of Trayning – Dylan Tarr

- Lots of variety in call outs

Shire of Narembeen – Murray Dixon

- Lightning strikes
- VFES has been created, great BFB interest, bringing young people back to town
- Experience issues with large conglomerates

Shire of Bruce Rock – Ian Dalton

- Had large fire on the 28th December including aide from outside Shires and P&W Service

11 Reports from DFES

Antony Sadler – Superintendent

- Thank you for invitation to attend
- Will try to get around to all Local Governments over the next 12 months
- Staff turnover – acknowledged Torben's long dedication to the region and welcomed Phil Hay to his position.
- Planning going forward is BFB capability in the Goldfields
- Thank you to Wheatbelt brigades for all their assistance in recent months, was integral to the operations.
- Volunteer Management Support Officer (VMSO) role introduced – Tracy will be in this role and will make contact with everyone in due course
- Stuart Parks – AO Central Wheatbelt
- Wellness visits currently running this week, all welcome to attend

12 Late Items

- Fire breaks – try to get feedback to bring back to the next meeting, corporate focus is more cropping, less stock, higher fuel loads.

Action – for members to bring back information to next meeting in regards to streamlining firebreak orders.

- Wayne Della Bosca – thank you to Torben for the many years of support including in the training area
- Dave Gossage – re-introducing the Peer Support Program
- Murray Dixon attendance at Corporate Meeting – issues with training, not turning out to assist, some LG's put HVM ban on so they are required to cease operations, Fire Management Plans, Mining ERT-MOU for firefighting, setting fuel loading for different vegetation's sets up Legislative options COMMENT – LG's can re-cover costs through court, can set charges for appliances through rates.
- Mt Marshal – TFB – Westonia/Mt Marshal were not notified, notification process was not fulfilled. COMMENT – Tyron McMahon – can set up SMS messaging groups through the new Telstra Integrated Messaging Service (TIMS) to improve notification process. All agreed.
- Torben Bendtsen – a general thankyou to all involved over his many years.



GREAT EASTERN DISTRICT OPERATIONS ADVISORY COMMITTEE

- Damian Tomas – general comment – Hobby farmers down south believe ESL equals a paid fire service, education is required across the board, through Fire Break Notice? Orders and requisitions?

Meeting closed 1440hrs

**Date for the next Merredin DOAC is Monday September 9th 2019
To be held at the Merredin Volunteer Fire and Rescue Building.**

8. DECLARATION OF INTEREST

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Financial** interest were made at the Council meeting held on **16th April 2019**.

| | |
|---------------------------|--|
| Name/Position | |
| Item No./Subject | |
| Nature of interest | |
| Extent of Interest | |

In accordance with Section 5.65 of the *Local Government Act 1995* the following disclosures of **Closely Association Person And Impartiality** interest were made at the Council meeting held on **16th April 2019**.

| | |
|---------------------------|--|
| Name/Position | |
| Item No./Subject | |
| Nature of interest | |
| Extent of Interest | |



In accordance with Section 5.60B and 5.65 of the *Local Government Act 1995* the following disclosures of **Proximity** interest were made at the Council meeting held on **16th April 2019**.

| | |
|---------------------------|--|
| Name/Position | |
| Item No./Subject | |
| Nature of interest | |
| Extent of Interest | |

9. MATTERS REQUIRING A COUNCIL DECISION

9.1. GOVERNANCE, ADMINISTRATION AND FINANCIAL SERVICES

9.1.1 ACCOUNTS FOR PAYMENT

| | | | |
|--------------------------------|---|------------|---|
| Responsible Officer: | Jamie Criddle, CEO | | |
| Author: | Kay Geier, Senior Finance Officer | | |
| File Reference: | F1.3.3 Monthly Financial Statements | | |
| Disclosure of Interest: | Nil | | |
| Attachments: | Attachment 9.1.1 List of Accounts | | |
| Signature: | Officer | CEO | |
| |  | |  |

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Background

This information is provided to Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996. A Local Government is to develop procedures for the authorisation of, and payment of, accounts to ensure that there is effective security for, which money or other benefits may be obtained.

Comment

Attached is a copy of Accounts for Payment for the month of March 2019. The credit card statements currently show: -

CEO **March 2019 \$1,262.46** associated with the purchase of Activ8inet Housing & Office, Fuel, Meals LEMAC and Email Exchange Platform

Works Supervisor **March 2019 \$NIL**

Statutory Environment

Local Government (Financial Management) Regulations 1996 Regulations 12 & 13 requires the list of accounts to be presented to Council. Payments are made by staff under delegated authority from the CEO and Council.

Policy Implications

Council does not have a policy in relation to payment of accounts.

Strategic Implications

Accounts for payment are presented to Council in the interests of accountability and provide information on Council expenditure.

Financial Implications

Expenditure in accordance with the 2018/2019 Annual Budget.



Voting Requirements



Simple Majority



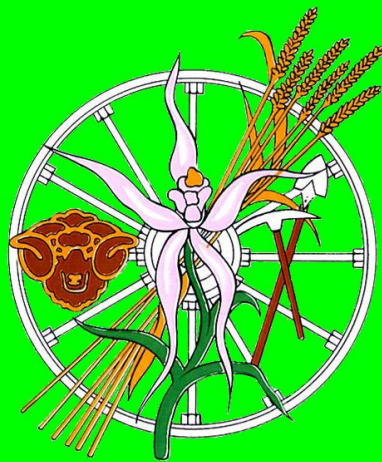
Absolute Majority

OFFICER RECOMMENDATIONS

That March 2019 accounts submitted to today's meeting on Municipal vouchers numbered from 3741 to 3748, and D/Debits from EFT3494 to EFT3584 (inclusive of Department of Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$291,888.60 be passed for payment.

Attachment 9.1.1

Shire of Westonia



Accounts for Payment

for period ending
31st March 2019

List of Accounts Due & Submitted to Council March 2018/19

| Chq/EFT | Date | Name | Description | Amount | Bank |
|----------|------------|--|--|-----------|------|
| B/S | 01/03/2019 | WESTNET - INTERNET PROVIDER FEE | INTERNET PROVIDER FEE | -66.00 | 1 |
| B/S | 01/03/2019 | FEE - BANK FEES | BANK FEES | -149.42 | 1 |
| B/S | 03/03/2019 | PAYROLL | Payroll Liability FE 03/03/2019 | -28988.85 | 1 |
| B/S | 03/03/2019 | SOC CLUB | Payroll Liability FE 03/03/2019 | -50.00 | 1 |
| DD2322.1 | 03/03/2019 | WASUPER | Payroll deductions | -5041.22 | 1 |
| DD2322.2 | 03/03/2019 | Colonial First State FirstChoice Wholsale Personal Super | Superannuation contributions | -122.09 | 1 |
| DD2322.3 | 03/03/2019 | MLC Masterkey | Superannuation contributions | -205.67 | 1 |
| DD2322.4 | 03/03/2019 | Australian Catholic Superannuation Retirement Fund | Superannuation contributions | -211.35 | 1 |
| DD2322.5 | 03/03/2019 | Sunsuper | Superannuation contributions | -92.80 | 1 |
| DD2322.6 | 03/03/2019 | Amp Flexible Lifetime Super | Superannuation contributions | -173.30 | 1 |
| DD2339.1 | 03/03/2019 | Australian Catholic Superannuation Retirement Fund | Superannuation contributions | -2430.53 | 1 |
| 3741 | 05/03/2019 | Synergy | Various power usage | -7784.65 | 1 |
| EFT3494 | 05/03/2019 | Landgate | Rural UV interim valuation | -82.10 | 1 |
| EFT3495 | 05/03/2019 | Toll Ipec | Freight on library book exchange | -85.04 | 1 |
| EFT3496 | 05/03/2019 | Carrabin Roadhouse (Rythdale P/L) | Meals Doctor February visit | -80.50 | 1 |
| EFT3497 | 05/03/2019 | Liberty Oil rural Pty Ltd | Purchase 4,000 litres Diesel | -5166.00 | 1 |
| EFT3498 | 05/03/2019 | New Town Toyota | Supply & deliver new Toyota Prado Works Supervisor | -1136.41 | 1 |
| B/S | 06/03/2019 | Bankwest Corporate Mastercard | CC Expenses 24/01/19 to 21/02/19 | -7435.02 | 1 |
| BPAY | 06/03/2019 | ATO | GST Liability | -17624.00 | 1 |
| EFT3499 | 06/03/2019 | BUILDING COMMISSION | Reconciliation 2 Levy Payments Nov & Dec 18 | -118.78 | 2 |
| 3742 | 11/03/2019 | HI-LO CONSTRUCTION | External Works Caravan Park Office | -9223.50 | 1 |
| 3743 | 11/03/2019 | Windsor Lodge Como | Accomodation Budget Workshop 2019 | -199.50 | 1 |
| EFT3525 | 11/03/2019 | Sigma Chemicals | Purex Long Term Algae Winteriser 20Lt | -554.40 | 1 |
| EFT3526 | 11/03/2019 | Copier Support | Meter Read iR-ADV 5560i | -834.49 | 1 |
| EFT3527 | 11/03/2019 | Toll Ipec | Various Freight | -34.17 | 1 |
| EFT3528 | 11/03/2019 | Ron Bateman & Co | Expendable Tools | -103.75 | 1 |
| EFT3529 | 11/03/2019 | Two Dogs Home Hardware | Potting Mix, Passionfruit, Nuts and Washers | -893.03 | 1 |
| EFT3530 | 11/03/2019 | Tyreright Merredin | Tyre Repair & 12 x BG Goodrich 11R22.5 | -3746.00 | 1 |
| EFT3531 | 11/03/2019 | Centek Constructions | Internal Works Caravan Park & Air Con Repairs | -6305.20 | 1 |
| EFT3532 | 11/03/2019 | Hutton and Northey Sales | Dust Cap 70MM Alum | -67.39 | 1 |

| Chq/EFT | Date | Name | Description | Amount | Bank |
|----------|------------|---|--|-----------|------|
| EFT3533 | 11/03/2019 | Covs Parts | Radio Aerial | -20.45 | 1 |
| EFT3534 | 11/03/2019 | Liberty Oil rural Pty Ltd | 11,800Lt Low Sulphur Diesel | -15841.50 | 1 |
| EFT3535 | 11/03/2019 | Eastern Districts Panel Beaters | Windscreen Replacement OWT | -581.70 | 1 |
| EFT3536 | 11/03/2019 | GT Auditing Services | Annual HVA Audit | -968.00 | 1 |
| EFT3537 | 11/03/2019 | Jason Signmakers | Rural Road Signs & Cemetary Signs | -1466.85 | 1 |
| EFT3538 | 11/03/2019 | Great Southern Fuel Supplies | Fuel Card Purchases & 20Lt Hypogear | -2335.24 | 1 |
| EFT3539 | 11/03/2019 | Westonia Co - operative | Various Refreshments, Papers, Phoenix, Hand Towels | -787.12 | 1 |
| EFT3540 | 11/03/2019 | Karis Medical Group | Licence Medical - Commercial J. McDowall | -165.00 | 1 |
| EFT3541 | 11/03/2019 | WCS Concrete Pty Ltd | 4x Concrete Pipes | -1672.00 | 1 |
| EFT3542 | 11/03/2019 | Ramsay Construction Pty Ltd | Building Surveyor Services | -1408.00 | 1 |
| EFT3543 | 11/03/2019 | Yilgarn Plumbing & Gas | Annual Backflow Device Inspections | -1815.00 | 1 |
| EFT3544 | 11/03/2019 | Elec Tech Diesel Services | Electrical Repairs to Iveco & Freightliner | -2127.20 | 1 |
| EFT3545 | 11/03/2019 | Chris's TV & Satellite | Rebuild UEC Decoders x 2 | -187.00 | 1 |
| EFT3546 | 11/03/2019 | Fullworks Fire Safety | 19 x Extinguishers | -1651.10 | 1 |
| EFT3547 | 11/03/2019 | WesbarVanquip | Fit Supplied Wheelchair Lift | -1625.00 | 1 |
| EFT3548 | 11/03/2019 | KJB Fabrications | Carry Out Repairs to Water Tanker | -3514.50 | 1 |
| EFT3549 | 11/03/2019 | Kamalita Pty Ltd T/a Don's Auto Electrics | Repair & Gas airCon - Dynapac & 3.4 Tanker | -1065.57 | 1 |
| B/S | 12/03/2019 | PAYROLL | Payroll Liability FE 12/03/2019 | -15372.51 | 1 |
| 3744 | 14/03/2019 | Water Corporation | Standpipe LA Wolgar St | -4107.44 | 1 |
| 3745 | 14/03/2019 | TELSTRA CORPORATION LIMITED | Telephone Usage | -876.50 | 1 |
| EFT3559 | 14/03/2019 | JASMINE L GEIER | Mobile Riembursment as per employee Contract | -300.00 | 1 |
| EFT3560 | 14/03/2019 | Avon Waste | 82xDomestic Rubbish Bin 2x Mingle Bins | -1210.82 | 1 |
| EFT3561 | 14/03/2019 | Ron Bateman & Co | Detergent, Degreaser & Spark Plugs | -2511.31 | 1 |
| EFT3562 | 14/03/2019 | Centek Constructions | Painting of Exterior | -7870.50 | 1 |
| EFT3563 | 14/03/2019 | Westonia Tavern | Refreshments & Council Meeting 21/2/19 | -535.00 | 1 |
| EFT3564 | 14/03/2019 | Dylan Copeland | Weed Mapping Report | -4432.12 | 1 |
| EFT3565 | 14/03/2019 | Karis Medical Group | Commercial Drivers Medical Jamie Criddle | -165.00 | 1 |
| EFT3566 | 14/03/2019 | Fleet Partners | Novated Lease 208841 | -4292.82 | 1 |
| B/S | 15/03/2019 | TPORT - DEPT TRANSPORT LICENSING | DEPT TRANSPORT LICENSING | -7955.95 | 1 |
| B/S | 17/03/2019 | PAYROLL | Payroll Liability FE 17/03/2019 | -26840.13 | 1 |
| B/S | 17/03/2019 | SOC CLUB | Payroll Liability FE 17/03/2019 | -50.00 | 1 |
| DD2348.1 | 17/03/2019 | WASUPER | Payroll deductions | -4987.11 | 1 |

| Chq/EFT | Date | Name | Description | Amount | Bank |
|----------|------------|--|---|-----------|------|
| DD2348.2 | 17/03/2019 | Colonial First State FirstChoice Wholsale Personal Super | Superannuation contributions | -111.69 | 1 |
| DD2348.3 | 17/03/2019 | MLC Masterkey | Superannuation contributions | -203.11 | 1 |
| DD2348.4 | 17/03/2019 | Sunsuper | Superannuation contributions | -47.57 | 1 |
| DD2348.5 | 17/03/2019 | Amp Flexible Lifetime Super | Superannuation contributions | -172.72 | 1 |
| 3746 | 25/03/2019 | TELSTRA CORPORATION LIMITED | Shire mobile Phone Usage | -734.85 | 1 |
| 3747 | 25/03/2019 | Synergy | Power Usage Warralakin Hall & Warrachuppin Rd | -1302.35 | 1 |
| B/S | 25/03/2019 | 2VNET - MONTHLY MAINTENANCE FEE | MONTHLY MAINTENANCE FEE | -578.95 | 1 |
| EFT3567 | 25/03/2019 | Ron Bateman & Co | Chain & Brass Plug | -27.21 | 1 |
| EFT3568 | 25/03/2019 | Merredin Rural | Steel Fence Droppers 94cm | -633.60 | 1 |
| EFT3569 | 25/03/2019 | Twinkarri Pty Ltd | Tree Pruning & Mulching | -27181.00 | 1 |
| EFT3570 | 25/03/2019 | Westonia Bowling/tennis Club's Bar Account | Refreshments Medical Student Function | -312.50 | 1 |
| EFT3571 | 25/03/2019 | The West Australian | West Australian Travel Wheatbelt | -650.00 | 1 |
| EFT3572 | 25/03/2019 | Kamalta Pty Ltd T/a Don's Auto Electrics | Repairs & Gas Aircon Tele-Handler | -829.63 | 1 |
| EFT3573 | 25/03/2019 | Alltrack Supplies | New Track & Curtain Medical Rooms | -693.00 | 1 |
| EFT3574 | 25/03/2019 | Stephen Nagy | Supplied Wheelchair Lift | -250.00 | 1 |
| 3748 | 28/03/2019 | Australian Communications and Media Authority | Broadcasting Site 42 Wolfram Street Westonia | -45.00 | 1 |
| EFT3575 | 28/03/2019 | Copier Support | Meter Reading Canon iRADVC 5045 | -343.01 | 1 |
| EFT3576 | 28/03/2019 | Ron Bateman & Co | Cat Capes & Pipe PVC | -35.79 | 1 |
| EFT3577 | 28/03/2019 | Two Dogs Home Hardware | Sikaflex Sealant | -425.46 | 1 |
| EFT3578 | 28/03/2019 | Tyreright Merredin | Puncture Repair | -55.00 | 1 |
| EFT3579 | 28/03/2019 | Merredin Rural | Fence Post Black Cyclone | -101.64 | 1 |
| EFT3580 | 28/03/2019 | Fast Finishing Services | Binding of Financial Documents | -450.12 | 1 |
| EFT3581 | 28/03/2019 | LGISWA | Actual Wage Adjustment 30/6/16-30/06/17 | -8851.47 | 1 |
| EFT3582 | 28/03/2019 | Malcolm Nicoletti | 4000m3 Gravel for Boodarockin Rd | -8800.00 | 1 |
| EFT3583 | 28/03/2019 | Wessie Pty Ltd | Ripping & Pushing Gravel at Morrison Rd Pit | -6930.00 | 1 |
| EFT3584 | 28/03/2019 | Carr And Drone | Promotional Videos | -4894.00 | 1 |
| B/S | 29/03/2019 | TPORT - DEPT TRANSPORT LICENSING | DEPT TRANSPORT LICENSING | -3937.55 | 1 |
| DD2359.1 | 31/03/2019 | WASUPER | Payroll deductions | -4988.66 | 1 |
| DD2359.2 | 31/03/2019 | Colonial First State FirstChoice Wholsale Personal Super | Superannuation contributions | -117.17 | 1 |
| DD2359.3 | 31/03/2019 | MLC Masterkey | Superannuation contributions | -203.70 | 1 |
| DD2359.4 | 31/03/2019 | Sunsuper | Superannuation contributions | -66.32 | 1 |
| DD2359.5 | 31/03/2019 | Amp Flexible Lifetime Super | Superannuation contributions | -171.93 | 1 |



| Chq/EFT | Date | Name | Description | Amount | Bank |
|---------|------|------|-------------|-----------------------|------|
| | | | | <u>-\$ 291,888.60</u> | |

The above list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Municipal vouchers numbered from 3741 to 3748, and D/Debits from EFT3494 to EFT3584 Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$291,888.60 submitted to each member of the Council on Thursday 18 April 2019, have been checked and are fully supported by vouchers and duly certified invoices with checks being carried out as to prices, computations and costing.



CHIEF EXECUTIVE OFFICER

9.1.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY – MARCH 2019

| | | | |
|--------------------------------|---|--|---|
| Responsible Officer: | Jamie Criddle, CEO | | |
| Author: | Jasmine Geier, Executive Support Officer | | |
| File Reference: | F1.3.3 Monthly Financial Statements | | |
| Disclosure of Interest: | Nil | | |
| Attachments: | Attachment 9.1.2 Monthly Statement of Financial Activity | | |
| Signature: | Officer | | CEO |
| |  | |  |

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

Background

This information is provided to Council on a monthly basis in accordance with provisions of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

Comment

The Monthly Statement of Financial Activity for the period ending 31st March 2019 is attached for Councillor information, and consists of:

1. Summary of Bank Balances
2. Summary of Outstanding Debtors
3. Balance Sheet
4. Budget v Actuals Schedules

Statutory Environment

General Financial Management of Council
Council 2015/2016 Budget
Local Government (Financial Management) Regulation 34 1996
Local Government Act 1995 section 6.4

Policy Implications

Council is required annually to adopt a policy on what it considers to be material as far as variances that require to be reported for Council. Council policy is that the material variation be set at \$10,000 and 15%.

Strategic Implications

The Monthly Statement of Financial Activity is a record of Council's activities and financial performance during the reporting period.

Financial Implications

There is no direct financial implication in relation to this matter.

Voting Requirements

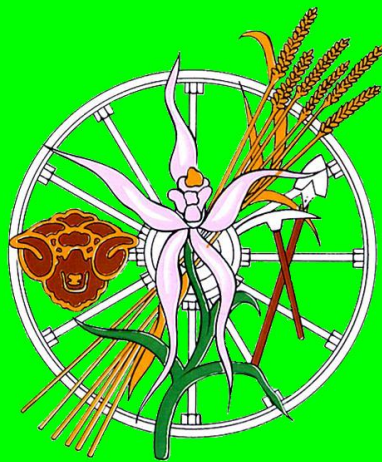
☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That Council adopt the Monthly Financial Report for the period ending 31st March 2019 and note any material variances greater than \$10,000 or 15%.

Attachment 9.1.2

Shire of Westonia



Monthly Statement of Financial Activity

for period ending
31st March 2019

SHIRE OF WESTONIA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 March 2019

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

TABLE OF CONTENTS

| | |
|---|---------|
| Monthly Summary Information | 2 - 3 |
| Statement of Financial Activity by Program | 4 |
| Statement of Financial Activity By Nature or Type | 5 |
| Statement of Capital Acquisitions and Capital Funding | 6 |
| Note 1 Significant Accounting Policies | 7 - 10 |
| Note 2 Explanation of Material Variances | 11 |
| Note 3 Net Current Funding Position | 12 |
| Note 4 Cash and Investments | 13 |
| Note 5 Budget Amendments | 14 |
| Note 6 Receivables | 15 |
| Note 7 Cash Backed Reserves | 16 |
| Note 8 Capital Disposals | 17 |
| Note 9 Rating Information | 18 |
| Note 10 Information on Borrowings | 19 |
| Note 11 Grants and Contributions | 20 |
| Note 12 Trust | 21 |
| Note 13 Details of Capital Acquisitions | 22 - 26 |

Shire of Westonia
Information Summary
For the Period Ended 31 March 2019

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996*,

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 March 2019 of \$1,780,294.

Items of Significance

The material variance adopted by the Shire of Westonia for the 2018/19 year is \$10,000 or 15% whichever is the

Capital Expenditure

Infrastructure - Roads ▲ \$ 613,299 Construction jobs commencing,

Capital Revenue

Grants, Subsidies and Contributions ▼ (\$106,744) N/A

Proceeds from Disposal of Assets ▲ \$268,600 journals required

| | % Collected / | Completed | Annual Budget | YTD Budget | YTD Actual |
|---|---------------|-----------|---------------|------------|------------|
| Significant Projects | | | | | |
| Buildings | -97% | -\$ | 85,373 | \$ 52,650 | \$ 82,870 |
| Furniture & Office Equip. | -30% | -\$ | 17,000 | \$ 12,744 | \$ 5,153 |
| Plant , Equip. & Vehicles | -22% | -\$ | 245,000 | \$ 183,744 | \$ 53,751 |
| Transport | -15% | -\$ | 1,054,650 | \$ 772,200 | \$ 158,901 |
| Grants, Subsidies and Contributions | | | | | |
| Operating Grants, Subsidies and Contributions | 101% | \$ | 772,616 | \$ 515,077 | \$ 782,602 |
| Non-operating Grants, Subsidies and Contributions | 29% | \$ | 573,388 | \$ 475,243 | \$ 168,500 |
| | 71% | \$ | 1,346,004 | \$ 990,320 | \$ 951,102 |
| Rates Levied | 106% | \$ | 941,290 | \$ 941,290 | \$ 998,200 |

% Compares current ytd actuals to annual budget

| Financial Position | This Time Last | | Current |
|------------------------------------|----------------|--------------|--------------|
| | Year | 31 Mar 2018 | 31 Mar 2019 |
| Adjusted Net Current Assets | 163% | \$ 1,069,064 | \$ 1,739,816 |
| Cash and Equivalent - Unrestricted | 133% | \$ 1,130,912 | \$ 1,505,811 |
| Cash and Equivalent - Restricted | 111% | \$ 561,755 | \$ 625,951 |
| Receivables - Rates | 149% | \$ 12,424 | \$ 18,455 |
| Receivables - Other | 769% | \$ 19,819 | \$ 152,357 |
| Payables | 1% | \$ 26,480 | \$ 160 |

% Compares current ytd actuals to prior year actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of

Preparation

Prepared by: Jasmine Geier



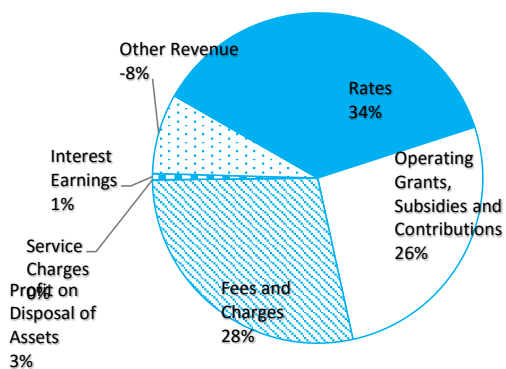
Reviewed by: Jamie Criddle



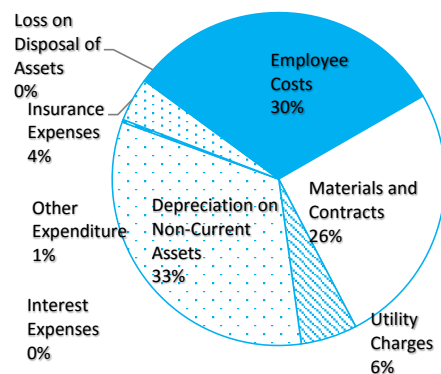
Date prepared:

**Shire of Westonia
Information Summary
For the Period Ended 31 March 2019**

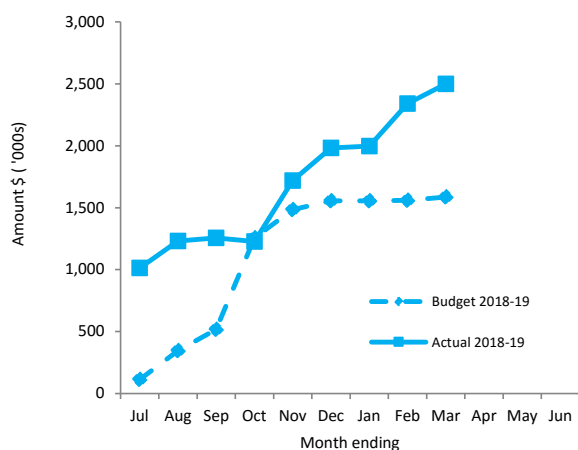
Operating Revenue



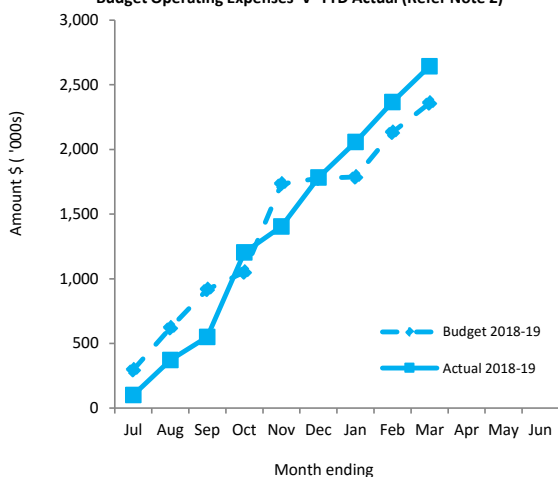
Operating Expenditure



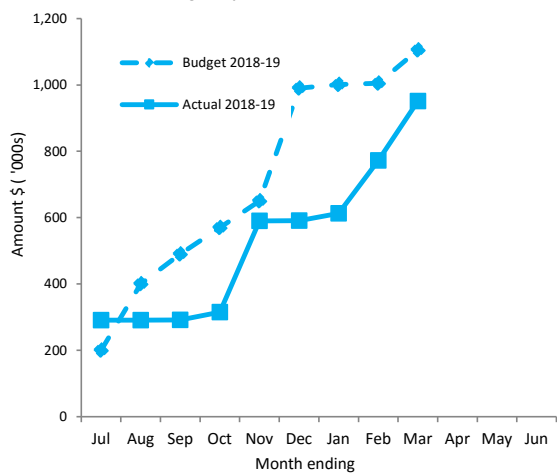
Budget Operating Revenues -v- Actual (Refer Note 2)



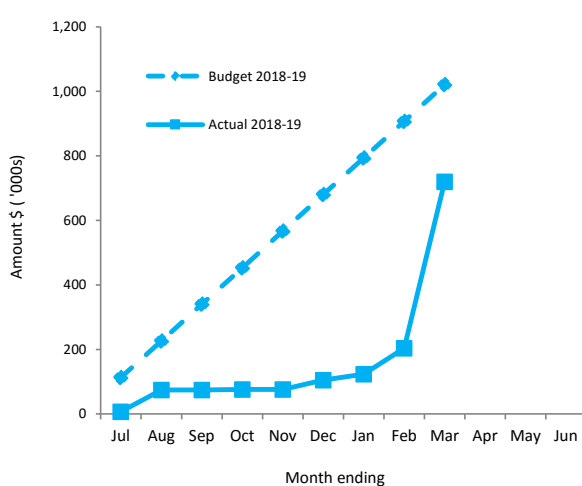
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 March 2019

| | Note | Amended Annual Budget \$ | Amended YTD Budget (a) \$ | YTD Actual (b) \$ | Var. \$ (b)-(a) \$ | Var. % (b)- (a)/(a) % | Var. |
|--|------|-----------------------------------|------------------------------------|----------------------------|--------------------------|--------------------------------|------|
| Opening Funding Surplus(Deficit) | 3 | 880,062 | 880,062 | 880,062 | 0 | 0% | |
| Revenue from operating activities | | | | | | | |
| Governance | | 1,150 | 500 | 562 | 62 | 12% | |
| General Purpose Funding - Rates | 9 | 941,292 | 941,290 | 998,200 | 56,910 | 6% | |
| General Purpose Funding - Other | | 607,664 | 341,105 | 500,779 | 159,674 | 47% | ▲ |
| Law, Order and Public Safety | | 43,400 | 14,705 | 18,206 | 3,501 | 24% | |
| Health | | 2,000 | 1,500 | 1,200 | (300) | (20%) | |
| Education and Welfare | | 2,000 | 2,000 | 8,206 | 6,206 | 310% | ▲ |
| Housing | | 182,145 | 130,119 | 126,075 | (4,044) | (3%) | |
| Community Amenities | | 10,300 | 8,800 | 8,250 | (550) | (6%) | |
| Recreation and Culture | | 61,800 | 40,700 | 24,292 | (16,408) | (40%) | ▼ |
| Transport | | 68,000 | 68,000 | 302,886 | 234,886 | 345% | ▲ |
| Economic Services | | 102,167 | 42,556 | 96,213 | 53,657 | 126% | ▲ |
| Other Property and Services | | 67,648 | (5,000) | 417,600 | 422,600 | (8452%) | |
| | | 2,089,566 | 1,586,275 | 2,502,469 | | | |
| Expenditure from operating activities | | | | | | | |
| Governance | | (309,558) | (239,482) | (218,927) | 20,555 | 9% | ▲ |
| General Purpose Funding | | (42,000) | (24,180) | (22,161) | 2,019 | 8% | ▲ |
| Law, Order and Public Safety | | (62,610) | (42,357) | (58,356) | (15,999) | (38%) | ▼ |
| Health | | (33,890) | (21,200) | (20,162) | 1,038 | 5% | |
| Education and Welfare | | (43,321) | (24,541) | (27,442) | (2,901) | (12%) | |
| Housing | | (172,608) | (131,790) | (117,041) | 14,749 | 11% | ▲ |
| Community Amenities | | (128,266) | (80,515) | (75,026) | 5,489 | 7% | ▲ |
| Recreation and Culture | | (739,548) | (551,281) | (536,165) | 15,116 | 3% | |
| Transport | | (1,849,792) | (1,067,101) | (746,306) | 320,795 | 30% | ▲ |
| Economic Services | | (332,217) | (264,107) | (288,021) | (23,914) | (9%) | ▼ |
| Other Property and Services | | 118,590 | 87,863 | (538,858) | (626,721) | 713% | |
| | | (3,595,220) | (2,358,691) | (2,648,465) | | | |
| Operating activities excluded from budget | | | | | | | |
| Add back Depreciation | | 1,909,240 | 1,098,901 | 866,929 | (231,972) | (21%) | ▼ |
| Adjust (Profit)/Loss on Asset Disposal | 8 | 5,729 | 0 | 91,976 | 91,976 | | ▲ |
| Adjust Provisions and Accruals | | 0 | 0 | 0 | 0 | | |
| Amount attributable to operating activities | | 409,315 | 326,486 | 812,909 | | | |
| Investing Activities | | | | | | | |
| Non-operating Grants, Subsidies and Contributions | 11 | 575,244 | 275,244 | 168,500 | (106,744) | (39%) | ▼ |
| Proceeds from Disposal of Assets | 8 | 133,800 | 0 | 268,600 | 268,600 | | ▲ |
| Land Held for Resale | | 0 | 0 | 0 | 0 | | |
| Land and Buildings | 13 | (85,373) | (52,650) | (82,870) | (30,220) | (57%) | ▼ |
| Infrastructure Assets - Roads | 13 | (1,054,650) | (772,200) | (158,901) | 613,299 | 79% | ▲ |
| Infrastructure Assets - Public Facilities | 13 | 0 | 0 | 0 | 0 | | |
| Infrastructure Assets - Footpaths | 13 | 0 | 0 | 0 | 0 | | |
| Infrastructure Assets - Drainage | 13 | 0 | 0 | 0 | 0 | | |
| Heritage Assets | 13 | 0 | 0 | 0 | 0 | | |
| Plant and Equipment | 13 | (245,000) | (183,744) | (53,751) | 129,993 | 71% | ▲ |
| Furniture and Equipment | 13 | (17,000) | (12,744) | (5,153) | 7,591 | 60% | ▲ |
| Amount attributable to investing activities | | (692,979) | (746,094) | 136,424 | | | |
| Financing Activities | | | | | | | |
| Proceeds from New Debentures | | 0 | 0 | 0 | 0 | | |
| Proceeds from Advances | | 0 | 0 | 0 | 0 | | |
| Self-Supporting Loan Principal | | 0 | 0 | 0 | 0 | | |
| Transfer from Reserves | 7 | (250,000) | 0 | 0 | 0 | | |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | | |
| Repayment of Debentures | 10 | (70,373) | (70,373) | (38,233) | 32,140 | 46% | ▲ |
| Transfer to Reserves | 7 | (264,800) | (264,800) | (10,868) | 253,932 | 96% | ▲ |
| Amount attributable to financing activities | | (585,173) | (335,173) | (49,101) | | | |
| Closing Funding Surplus(Deficit) | 3 | 11,225 | 125,280 | 1,780,294 | | | |

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 March 2019

| | Note | Amended Annual Budget | Amended YTD Budget (a) | YTD Actual (b) | Var. \$ (b)-(a) | Var. % (b)-(a)/(a) | Var. |
|--|------|-----------------------------|---------------------------------|----------------------|--------------------|-----------------------|----------|
| | | \$ | \$ | \$ | \$ | % | |
| Opening Funding Surplus (Deficit) | 3 | 880,062 | 880,062 | 880,062 | 0 | 0% | |
| Revenue from operating activities | | | | | | | |
| Rates | 9 | 941,290 | 941,290 | 998,200 | 56,910 | 6% | ▲ |
| Operating Grants, Subsidies and Contributions | 11 | 805,116 | 443,000 | 788,213 | 345,213 | 78% | ▲ |
| Fees and Charges | | 270,795 | 210,254 | 838,970 | 628,716 | 299% | ▲ |
| Service Charges | | 0 | 0 | 0 | 0 | | |
| Interest Earnings | | 21,600 | 16,700 | 18,124 | 1,424 | 9% | |
| Other Revenue | | 42,117 | (24,719) | (233,014) | (208,295) | 843% | |
| Profit on Disposal of Assets | 8 | 8,648 | 0 | 91,976 | | | |
| | | 2,089,566 | 1,586,525 | 2,502,469 | | | |
| Expenditure from operating activities | | | | | | | |
| Employee Costs | | (922,994) | (724,857) | (802,663) | (77,806) | (11%) | ▼ |
| Materials and Contracts | | (438,023) | (292,430) | (679,380) | (386,950) | (132%) | ▼ |
| Utility Charges | | (156,460) | (120,626) | (145,161) | (24,535) | (20%) | ▼ |
| Depreciation on Non-Current Assets | | (1,909,240) | (1,098,901) | (866,929) | 231,972 | 21% | ▲ |
| Interest Expenses | | (8,711) | (8,350) | (6,729) | 1,621 | 19% | ▲ |
| Insurance Expenses | | (107,000) | (82,080) | (112,888) | (30,808) | (38%) | ▼ |
| Other Expenditure | | (49,873) | (31,447) | (34,714) | (3,268) | (10%) | |
| Loss on Disposal of Assets | 8 | (2,919) | 0 | 0 | | | |
| | | (3,595,220) | (2,358,691) | (2,648,465) | | | |
| Operating activities excluded from budget | | | | | | | |
| Add back Depreciation | | 1,909,240 | 1,098,901 | 866,929 | (231,972) | (21%) | ▼ |
| Adjust (Profit)/Loss on Asset Disposal | 8 | 5,729 | 0 | 91,976 | 91,976 | | ▲ |
| Adjust Provisions and Accruals | | | 0 | 0 | 0 | | |
| Amount attributable to operating activities | | 409,315 | 326,736 | 812,910 | | | |
| Investing activities | | | | | | | |
| Non-operating Grants, Subsidies and Contributions | 11 | 575,244 | 275,244 | 168,500 | (106,744) | (39%) | ▼ |
| Proceeds from Disposal of Assets | 8 | 133,800 | | 268,600 | 268,600 | | ▲ |
| Land Held for Resale | | 0 | 0 | 0 | 0 | | |
| Land and Buildings | 13 | (85,373) | (52,650) | (82,870) | (30,220) | (57%) | ▼ |
| Infrastructure Assets - Roads | 13 | (1,054,650) | (772,200) | (158,901) | 613,299 | 79% | ▲ |
| Infrastructure Assets - Public Facilities | 13 | 0 | 0 | 0 | 0 | | |
| Infrastructure Assets - Footpaths | 13 | 0 | 0 | 0 | 0 | | |
| Infrastructure Assets - Drainage | 13 | 0 | 0 | 0 | 0 | | |
| Heritage Assets | 13 | 0 | 0 | 0 | 0 | | |
| Plant and Equipment | 13 | (245,000) | (183,744) | (53,751) | 129,993 | 71% | ▲ |
| Furniture and Equipment | 13 | (17,000) | (12,744) | (5,153) | 7,591 | 60% | ▲ |
| Amount attributable to investing activities | | (692,979) | (746,094) | 136,424 | | | |
| Financing Activities | | | | | | | |
| Proceeds from New Debentures | | 0 | 0 | 0 | 0 | | |
| Proceeds from Advances | | 0 | 0 | 0 | 0 | | |
| Self-Supporting Loan Principal | | 0 | 0 | 0 | 0 | | |
| Transfer from Reserves | 7 | (250,000) | 0 | 0 | 0 | | |
| Advances to Community Groups | | 0 | 0 | 0 | 0 | | |
| Repayment of Debentures | 10 | (70,373) | (70,373) | (38,233) | 32,140 | 46% | ▲ |
| Transfer to Reserves | 7 | (264,800) | (264,800) | (10,868) | 253,932 | 96% | ▲ |
| Amount attributable to financing activities | | (585,173) | (335,173) | (49,101) | | | |
| Closing Funding Surplus (Deficit) | 3 | 11,225 | 125,530 | 1,780,294 | 1,654,764 | 1318% | ▲ |

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

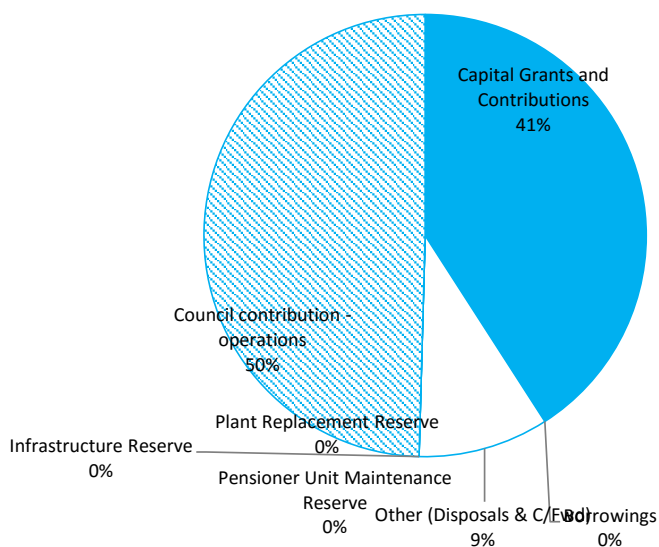
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF WESTONIA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 March 2019

Capital Acquisitions

| | Note | YTD Actual New /Upgrade (a) | YTD Actual (Renewal Expenditure) (b) | Amended YTD Budget (d) | Amended Annual Budget | YTD Actual Total (c) = (a)+(b) | Variance (d) - (c) |
|---|------|--------------------------------------|---|------------------------------|-----------------------------|--------------------------------------|-----------------------|
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| Land and Buildings | 13 | 82,870 | 0 | (52,650) | 85,373 | (82,870) | (30,220) |
| Infrastructure Assets - Roads | 13 | 158,901 | 0 | (772,200) | 1,054,650 | (158,901) | 613,299 |
| Infrastructure Assets - Footpaths | 13 | 0 | 0 | 0 | 0 | 0 | 0 |
| Plant and Equipment | 13 | 0 | 53,751 | (183,744) | 245,000 | (53,751) | 129,993 |
| Furniture and Equipment | 13 | 5,153 | 0 | (12,744) | 17,000 | (5,153) | 7,591 |
| Capital Expenditure Totals | | 246,925 | 53,751 | (1,021,338) | 1,402,023 | (300,676) | 720,662 |
| Capital acquisitions funded by: | | | | | | | |
| Capital Grants and Contributions | | | | 475,243 | 573,366 | 168,500 | |
| Borrowings | | | | 0 | 0 | 0 | |
| Other (Disposals & C/Fwd) | | | | 0 | 133,800 | 268,600 | |
| Council contribution - Cash Backed Reserves | | | | | | | |
| Infrastructure Reserve | | | | 0 | 0 | 0 | |
| Pensioner Unit Maintenance Reserve | | | | 0 | 0 | 0 | |
| Plant Replacement Reserve | | | | 0 | 0 | 0 | |
| Council contribution - operations | | | | (1,496,581) | 694,857 | (737,776) | |
| Capital Funding Total | | | | (1,021,338) | 1,402,023 | (300,676) | |

Budgeted Capital Acquisitions Funding



SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 1: Significant Accounting Policies

(a) Basis of Accounting

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

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

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(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.

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 1: Significant Accounting Policies

(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:

| Asset | Years |
|--------------------------|-----------------|
| Buildings | 0 to 20 years |
| Furniture and Equipment | 0 to 10 years |
| Plant and Equipment | 0 to 10 years |
| Sealed roads and streets | |
| formation | not depreciated |
| pavement | 50 years |
| seal | |
| bituminous seals | 20 years |
| construction/road base | 50 years |
| Gravel Roads | |
| formation | not depreciated |
| construction/road base | 50 years |
| gravel sheet | 12 years |
| Formed roads | |
| formation | not depreciated |
| pavement | 50 years |
| Footpaths - slab | 40 years |

(k) Trade and Other Payables

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

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

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

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to 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 present value of expected future payments to be made in respect of services provided by employees up to 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.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

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. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement 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.

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 1: Significant Accounting Policies

(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 and service

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

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 as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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 State taxes. Donations and subsidies made to community groups.

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 1: Significant Accounting Policies

(r) Program Classifications (Function/Activity)

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

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

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

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

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

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

TRANSPORT

Objective:

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

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2018/19 year is \$10,000 or 15% whichever is the greater.

| Reporting Program | Var. \$ | Var. % | Var. | Timing/ Permanent | Explanation of Variance |
|-------------------------------------|-----------|---------|------|----------------------|--|
| Operating Revenues | \$ | % | | | |
| Governance | 62 | 12% | | Timing | N/A |
| General Purpose Funding - Rates | 56,910 | 6% | | Timing | N/A |
| General Purpose Funding - Other | 159,674 | 47% | ▲ | Timing | N/A |
| Law, Order and Public Safety | 3,501 | 24% | | Timing | N/A |
| Health | (300) | (20%) | | | N/A |
| Education and Welfare | 6,206 | 310% | ▲ | Permanent | School Overflow - Mahoney, Williams & Nelson Rent Income |
| Housing | (4,044) | (3%) | | | N/A |
| Community Amenities | (550) | (6%) | | Timing | N/A |
| Recreation and Culture | (16,408) | (40%) | ▼ | Timing | MOU Due in December 18 |
| Transport | 234,886 | 345% | ▲ | Permanent | Profit on Sale of Asset Pardo & Land Cruiser |
| Economic Services | 53,657 | 126% | ▲ | Permanent | Increase in Museum Entry Sales No Budget |
| Other Property and Services | 422,600 | (8452%) | | Timing | Depreciation Sale proceeds and PrivateWorks LeandLease |
| Operating Expense | | | | | |
| Governance | 20,555 | 9% | ▲ | Timing | N/A |
| General Purpose Funding | 2,019 | 8% | ▲ | Timing | N/A |
| Law, Order and Public Safety | (15,999) | (38%) | ▼ | Timing | N/A |
| Health | 1,038 | 5% | | Timing | N/A |
| Education and Welfare | (2,901) | (12%) | | Timing | N/A |
| Housing | 14,749 | 11% | ▲ | Timing | N/A |
| Community Amenities | 5,489 | 7% | ▲ | Timing | N/A |
| Recreation and Culture | 15,116 | 3% | | Timing | N/A |
| Transport | 320,795 | 30% | ▲ | Timing | N/A |
| Economic Services | (23,914) | (9%) | ▼ | Timing | N/A |
| Other Property and Services | (626,721) | 713% | | Permanent | Inrease in Cost Insurance on Works & Private Works Costs |
| Capital Revenues | | | | | |
| Grants, Subsidies and Contributions | (106,744) | (39%) | ▼ | Timing | N/A |
| Proceeds from Disposal of Assets | 268,600 | | ▲ | Permanent | journals required |
| Capital Expenses | | | | | |
| Land and Buildings | (30,220) | (57%) | ▼ | Timing | Projects Not started, CEACA Exp not required yet |
| Infrastructure - Roads | 613,299 | 79% | ▲ | Timing | Construction jobs commencing, Will catch up |
| Infrastructure - Public Facilities | 0 | | | | N/a |
| Infrastructure - Footpaths | 0 | | | | N/a |
| Infrastructure - Drainage | 0 | | | | N/a |
| Heritage Assets | 0 | | | | N/a |
| Plant and Equipment | 129,993 | 71% | ▲ | Timing | Purchase of Pardo & Landcruiser |
| Furniture and Equipment | 7,591 | 60% | ▲ | Timing | N/A |
| Financing | | | | | |
| Loan Principal | 32,140 | 46% | ▲ | Timing | Loan payment effected in subsequent month |

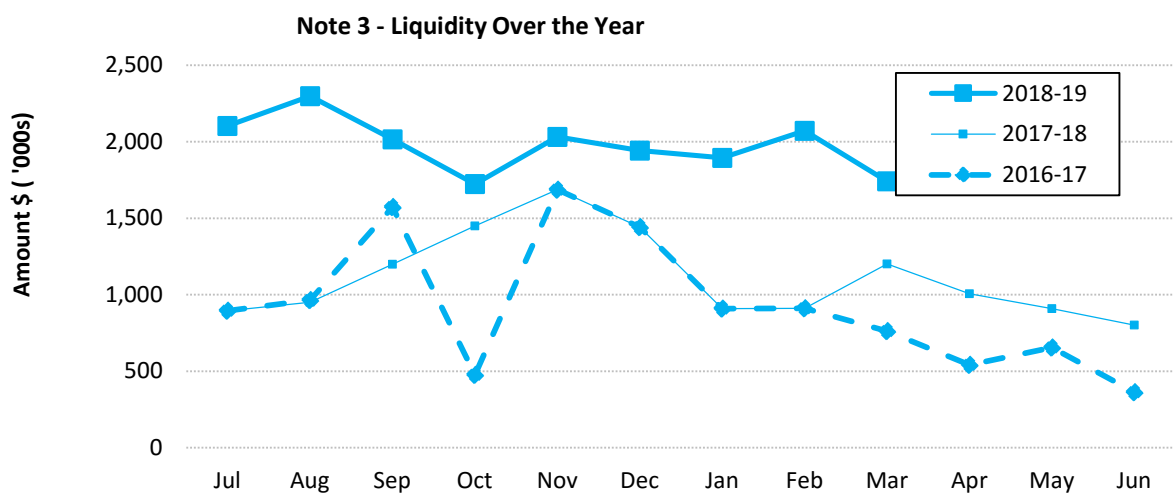
General Comments

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

| | | Last Years Closing | This Time Last Year | Current |
|--|------|-----------------------|------------------------|------------------|
| | Note | 30 June 2017 | 31 Mar 2018 | 31 Mar 2019 |
| | | \$ | \$ | \$ |
| Current Assets | | | | |
| Cash Unrestricted | 4 | 879,387 | 1,130,912 | 1,505,811 |
| Cash Restricted - Conditions over Grants | 11 | 0 | 0 | 0 |
| Cash Restricted | 4 | 617,534 | 561,755 | 625,951 |
| Receivables - Rates | 6 | 13,241 | 12,424 | 18,455 |
| Receivables - Other | 6 | 95,217 | 19,819 | 152,357 |
| Interest / ATO Receivable/Trust | | (1,172) | 864 | 0 |
| Inventories | | 7,964 | 7,964 | 139,424 |
| | | 1,612,171 | 1,733,738 | 2,441,997 |
| Less: Current Liabilities | | | | |
| Payables | | (26,480) | (12,373) | (160) |
| Provisions | | (90,546) | (90,546) | (76,070) |
| | | (117,026) | (102,919) | (76,230) |
| Less: Cash Reserves | 7 | (615,083) | (561,755) | (625,951) |
| Net Current Funding Position | | 880,062 | 1,069,064 | 1,739,816 |



Comments - Net Current Funding Position

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 4: Cash and Investments

| | Unrestricted | Restricted | Trust | Total Amount | Institution | Interest Rate | Maturity Date |
|--------------------------|------------------|----------------|---------------|------------------|-------------|---------------|---------------|
| | \$ | \$ | \$ | \$ | | | |
| (a) Cash Deposits | | | | | | | |
| Municipal Bank Account | 1,505,811 | | | 1,505,811 | BankWest | 0.10% | At Call |
| Trust Bank Account | | | 76,773 | 76,773 | BankWest | 0.10% | At Call |
| Cash On Hand | | | | 0 | N/A | Nil | On Hand |
| (b) Term Deposits | | | | | | | |
| Municipal Gold | | 625,951 | | 625,951 | BankWest | 3.00% | 23-Jun-19 |
| Total | 1,505,811 | 625,951 | 76,773 | 2,208,535 | | | |

Corporate MasterCard

| Transaction Summary | Total Amount | Institution | Interest Rate | Reporting Period End Date |
|-----------------------------|-----------------|-------------|---------------|---------------------------|
| | \$ | | | |
| Card # **** *270 | | | | |
| Criddle, Jameon C | | Bankwest | 17.99% | 31-Mar-19 |
| Activ8inet Housing & Office | 469.50 | | | |
| Email Exchange Platform | 195.36 | | | |
| Meals LEMAC | 156.40 | | | |
| Enviro Health | 61.00 | | | |
| Vehicle Purchases/Fuel | 380.20 | | | |
| Card # **** *693 | | | | |
| Price, Arthur W | | Bankwest | 17.99% | 31-Mar-19 |
| | 1,262.46 | | | |

Note 5: Budget Amendments
Amendments to original budget since budget adoption. Surplus/(Deficit)

14

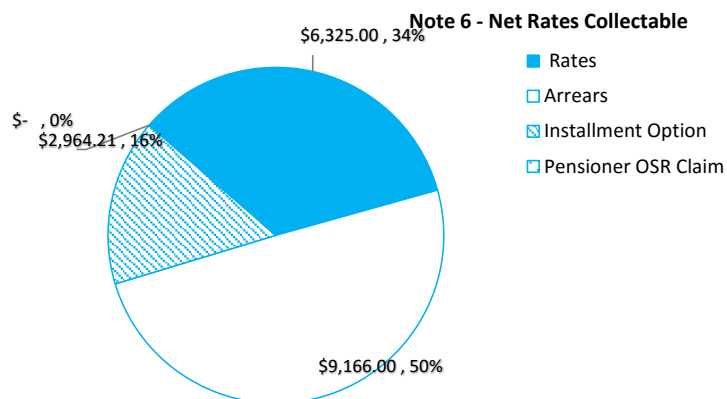
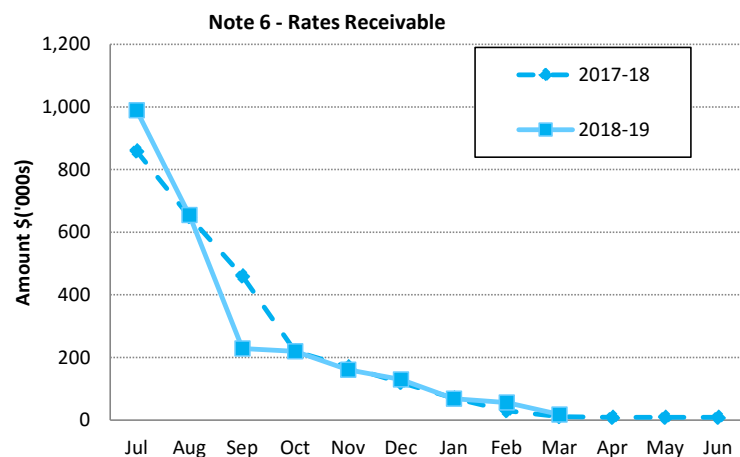
SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 6: Receivables

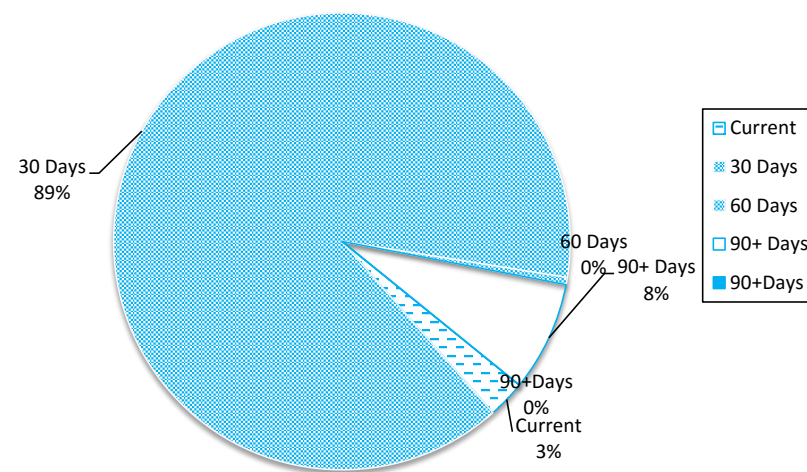
| Receivables - Rates Receivable | 31 Mar 2019 | 30 June 2017 |
|---------------------------------|---------------|--------------|
| | \$ | \$ |
| Opening Arrears Previous Years | 9,166 | 12,031 |
| Levied this year | 998,882 | 892,294 |
| <u>Less</u> Collections to date | (989,593) | (895,159) |
| Equals Current Outstanding | 18,455 | 9,166 |
| Net Rates Collectable | 18,455 | 9,166 |
| % Collected | 98.17% | 98.99% |

| Receivables - General | Current | 30 Days | 60 Days | 90+ Days | 90+Days |
|--|---------|---------|---------|----------|----------------|
| | \$ | \$ | \$ | \$ | \$ |
| Receivables - General | 4,060 | 135,647 | 770 | 11,880 | 0 |
| Balance per Trial Balance | | | | | |
| Sundry Debtors | | | | | 152,357 |
| Receivables - Other | | | | | |
| Total Receivables General Outstanding | | | | | 152,357 |

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

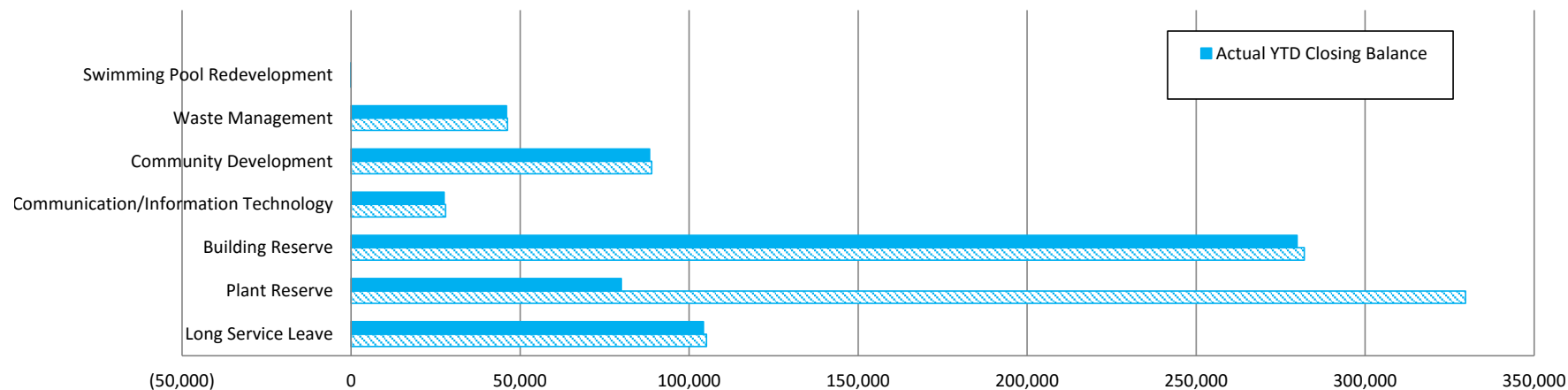


SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 7: Cash Backed Reserve

| Name | Opening Balance | Amended Budget Interest Earned | Actual Interest Earned | Amended Budget Transfers In (+) | Actual Transfers In (+) | Amended Budget Transfers Out (-) | Actual Transfers Out (-) | Amended Budget Closing Balance | Actual YTD Closing Balance |
|--------------------------------------|-----------------|--------------------------------|------------------------|---------------------------------|-------------------------|----------------------------------|--------------------------|--------------------------------|----------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Long Service Leave | 102,642 | 2,500 | 1,641 | 0 | 0 | 0 | 0 | 105,142 | 104,283 |
| Plant Reserve | 77,664 | 2,000 | 2,275 | 250,000 | 0 | 0 | 0 | 329,664 | 79,939 |
| Building Reserve | 275,460 | 6,500 | 4,404 | 0 | 0 | 0 | 0 | 281,960 | 279,864 |
| Communication/Information Technology | 27,109 | 800 | 433 | 0 | 0 | 0 | 0 | 27,909 | 27,542 |
| Community Development | 86,970 | 2,000 | 1,391 | 0 | 0 | 0 | 0 | 88,970 | 88,361 |
| Waste Management | 45,244 | 1,000 | 723 | 0 | 0 | 0 | 0 | 46,244 | 45,967 |
| Swimming Pool Redevelopment | (6) | 0 | 0 | 0 | 0 | 0 | 0 | (6) | (6) |
| | 615,083 | 14,800 | 10,868 | 250,000 | 0 | 0 | 0 | 879,883 | 625,951 |

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 8: Disposal of Assets

| Asset Number | Asset Description | YTD Actual | | | | Amended Budget | | | |
|-----------------|--------------------------------------|-------------------|----------------|---------------|-------------|-------------------|----------------|---------------|----------|
| | | Net Book Value | Proceeds | Profit | (Loss) | Net Book Value | Proceeds | Profit | (Loss) |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| | Transport | | | | | | | | |
| A488 | Work Supervisors Vehicle | 50,459 | 55,000 | 4,541 | | 50,459 | 55,000 | 4,541 | |
| A496 | Work Supervisors Vehicle | 56,053 | 56,000 | | (53) | | | | |
| | Other Property & Services | | | | | | | | |
| A489 | Toyota Landcruiser GXL | 72,824 | 78,800 | 5,976 | | 72,824 | 78,800 | 5,976 | |
| A495 | Toyota Landcruiser GXL | 66,251 | 78,800 | 12,549 | | | | | |
| | | 245,587 | 268,600 | 23,066 | (53) | 123,283 | 133,800 | 10,517 | 0 |

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 9: Rating Information

| | Rate in | Number of Properties | Rateable Value | YTD Actual | | | Total Revenue | Amended Budget | | | Total Revenue |
|----------------------------------|----------------|----------------------------|-------------------|-----------------|------------------|---------------|------------------|-----------------|-----------------|--------------|------------------|
| | | | | Rate Revenue | Interim Rates | Back Rates | | Rate Revenue | Interim Rate | Back Rate | |
| RATE TYPE | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Differential General Rate | | | | | | | | | | | |
| GRV | 6.864100 | 49 | 626,819 | 43,025 | 0 | 0 | 43,026 | 43,027 | 0 | 0 | 43,028 |
| GRV - Mining | 19.519400 | 2 | 1,305,800 | 254,884 | 0 | 0 | 254,884 | 254,884 | 0 | 0 | 254,884 |
| UV | 1.467700 | 131 | 42,435,000 | 622,818 | 0 | 0 | 622,818 | 622,818 | 0 | 0 | 622,818 |
| UV- Mining | 1.467700 | 6 | 147,324 | 2,162 | 0 | 0 | 2,162 | 2,162 | 0 | 0 | 2,162 |
| Sub-Totals | | 188 | 44,514,943 | 922,891 | 0 | 0 | 922,892 | 922,893 | 0 | 0 | 922,894 |
| Minimum Payment | Minimum | | | | | | | | | | |
| | \$ | | | | | | | | | | |
| GRV | 355.00 | 16 | 23,202 | 5,680 | 0 | 0 | 5,680 | 5,680 | 0 | 0 | 5,680 |
| UV | 355.00 | 18 | 211,700 | 6,390 | 0 | 0 | 6,390 | 6,390 | 0 | 0 | 6,390 |
| UV - Mining | 200.00 | 9 | 40,562 | 1,800 | 0 | 0 | 1,800 | 1,800 | 0 | 0 | 1,800 |
| Sub-Totals | | 43 | 275,464 | 13,870 | 0 | 0 | 13,870 | 13,870 | 0 | 0 | 13,870 |
| | | 231 | 44,790,407 | 936,761 | 0 | 0 | 936,762 | 936,763 | 0 | 0 | 936,764 |
| Concession | | | | | | | 0 | | | | 0 |
| Amount from General Rates | | | | | | | 936,762 | | | | 936,764 |
| Ex-Gratia Rates | | | | | | | 4,530 | | | | 4,530 |
| Specified Area Rates | | | | | | | | | | | |
| Totals | | | | | | | 941,292 | | | | 941,294 |

Comments - Rating Information

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 10: Information on Borrowings

(a) Debenture Repayments

| Particulars | 01 Jul 2018 | New Loans | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|-----------------------------------|-------------|--------------|-------------------------|-------------------|--------------------------|-------------------|------------------------|-------------------|
| | | | Actual | Amended Budget | Actual | Amended Budget | Actual | Amended Budget |
| | | | \$ | \$ | \$ | \$ | \$ | \$ |
| Loan 5 - Lifestyle Village | 126,338 | | 29,200 | 61,201 | 126,338 | | 4,923 | 7,044 |
| Loan 6 - School Bus * | 29,277 | | 9,033 | 9,172 | 29,277 | | 1,806 | 1,667 |
| | 29,277 | 0 | 38,233 | 70,373 | 155,615 | 0 | 6,729 | 8,711 |

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 11: Grants and Contributions

| | Grant Provider | Type | Opening Balance (a) | Amended Budget Operating | Capital | YTD Budget | Annual Budget (d) | Post Variations (e) | Expected (d)+(e) | YTD Actual Revenue | (Expended) (c) | Unspent Grant (a)+(b)+(c) |
|--|--|---------------|---------------------------|-----------------------------|----------------|----------------|-------------------------|---------------------------|---------------------|-----------------------|-------------------|---------------------------------|
| | | | | \$ | \$ | \$ | | | | \$ | \$ | \$ |
| General Purpose Funding | | | | | | | | | | | | |
| Grants Commission - General | WALGGC | Operating | 0 | 355,644 | 0 | 237,096 | 355,644 | | 355,644 | 298,353 | (298,353) | 0 |
| Grants Commission - Roads | WALGGC | Operating | 0 | 228,472 | 0 | 152,315 | 228,472 | | 228,472 | 183,158 | (183,158) | 0 |
| Law, Order and Public Safety | | | | | | | | | | | | |
| FESA Grant - Operating Bush Fire Brigade | Dept. of Fire & Emergency Serv. | Operating | 0 | 25,000 | 0 | 16,667 | 25,000 | | 25,000 | 6,135 | (6,135) | 0 |
| Evolution MOU Emergency Services | Evolution Mining | Operating | 0 | 13,500 | 0 | 9,000 | 13,500 | | 13,500 | 6,818 | (6,818) | 0 |
| Recreation and Culture | | | | | | | | | | | | |
| Contributions/Rembursements | Contributions/Rembursements | Operating | 0 | 2,000 | 0 | 1,333 | 2,000 | | 2,000 | 8,206 | (8,206) | 0 |
| Transport | | | | | | | | | | | | |
| MRWA Direct | Main Roads WA | Operating | 0 | 68,000 | 0 | 45,333 | 68,000 | | 68,000 | 233,034 | (233,034) | 0 |
| MRWA Specific | Main Roads WA | Non-operating | 0 | 0 | 300,000 | 200,000 | 300,000 | | 300,000 | 0 | 0 | 0 |
| Roads To Recovery Grant - Cap | Roads to Recovery | Non-operating | 0 | 0 | 275,243 | 275,243 | 275,243 | | 275,243 | 168,500 | (168,500) | 0 |
| Economic Services | | | | | | | | | | | | |
| Evolution MOU 33% | Evolution Mining | Operating | 0 | 20,000 | 0 | 13,333 | 20,000 | | 20,000 | 7,350 | (7,350) | 0 |
| Evolution MOU WAP 67% | Evolution Mining | Operating | 0 | 40,000 | 0 | 26,667 | 40,000 | | 40,000 | 14,923 | (14,923) | 0 |
| Govt. Grant Funding | NRM | Operating | 0 | 20,000 | 0 | 13,333 | 20,000 | | 20,000 | 24,624 | (24,624) | 0 |
| TOTALS | | | 0 | 772,616 | 575,243 | 990,320 | 1,347,859 | 0 | 1,347,859 | 951,102 | (951,101) | 0 |
| SUMMARY | | | | | | | | | | | | |
| Operating | Operating Grants, Subsidies and Contributions | | 0 | 772,616 | 0 | 515,077 | 772,616 | 0 | 772,616 | 782,602 | (782,601) | 0 |
| Operating - Tied | Tied - Operating Grants, Subsidies and Contributions | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Non-operating | Non-operating Grants, Subsidies and Contributions | | 0 | 0 | 573,388 | 475,243 | 573,366 | 0 | 573,366 | 168,500 | (168,500) | 0 |
| TOTALS | | | 0 | 772,616 | 573,388 | 990,320 | 1,345,982 | 0 | 1,345,982 | 951,102 | (951,101) | 0 |

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019











Note 12: Trust Fund

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

| Description | Opening Balance 01 Jul 2018 | Amount Received | Amount Paid | Closing Balance 31 Mar 2019 |
|------------------------------------|-----------------------------------|--------------------|-----------------|-----------------------------------|
| | \$ | \$ | \$ | \$ |
| Police Licensing | -4,323 | 88,926 | -87,886 | (3,283) |
| BCITF Training Levy - Now CTF Levy | 1,319 | 90 | 0 | 1,409 |
| BRB Building Levy - Now BSL Levy | 633 | 190 | -232 | 592 |
| Nomination Deposits | 0 | 0 | 0 | 0 |
| Bonds | 1,820 | 160 | 0 | 1,980 |
| George Rd Water Extensions | 20,545 | 0 | 0 | 20,545 |
| St John's Westonia | 2,047 | 0 | 0 | 2,047 |
| Westonia Sports Council | 122 | 0 | 0 | 122 |
| Westonia Progress Association | 3,135 | 0 | 0 | 3,135 |
| Accommodation Units | 2,900 | 0 | 0 | 2,900 |
| WEIRA - Booderockin Water Scheme | 646 | 0 | 0 | 646 |
| Warralakin Hall | 1,700 | 0 | 0 | 1,700 |
| Social Club | 2,772 | 990 | 0 | 3,762 |
| Walgoolan History Group | 12,065 | 0 | 0 | 12,065 |
| Community Project | 1,000 | 0 | 0 | 1,000 |
| Rural Youth | 4,636 | 0 | 0 | 4,636 |
| Westonia P & C | 909 | 0 | 0 | 909 |
| LGMA - Receipts | 5,382 | 0 | 0 | 5,382 |
| Donations J Townrow | 3 | 70 | 0 | 73 |
| Rates Incentive Prize | 1,300 | 0 | 0 | 1,300 |
| Rent Pre Payment | 835 | 0 | 0 | 835 |
| Westonia Historical Society | 7,792 | 2,000 | 0 | 9,792 |
| Cemetery Committee | 10,509 | 1,216 | -1,573 | 10,151 |
| | 77,747 | 93,642 | (89,691) | 81,698 |














SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 13: Capital Acquisitions

| Assets | Account | YTD Actual | | | Amended Budget | | | Strategic Reference / Comment |
|---|-------------------------|---------------|----------|---------------|------------------|----------------|------------------|-------------------------------|
| | | New/Upgrade | Renewal | Total YTD | Annual Budget | YTD Budget | YTD Variance | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | |
|  Level of completion indicator, please see table at the end of this note for further detail. | | | | | | | | |
| Buildings | | | | | | | | |
| Housing | | | | | | | | |
|  Solar | 09232 | 0 | 0 | 0 | (9,000) | 6,750 | (6,750) | |
|  Principal Loan #5 | 16114 | 29,200 | 0 | 29,200 | (61,201) | 45,900 | (16,700) | |
| | Housing Total | 29,200 | 0 | 29,200 | (70,201) | 52,650 | (23,450) | |
| Economic Services | | | | | | | | |
|  Old Club Hotel Museum | 13216 | 10,388 | 0 | 10,388 | (6,000) | 0 | 10,388 | |
|  Principal Loan #6 | 13609 | 0 | 0 | 0 | (9,172) | 0 | 0 | |
| | Economic Total | 10,388 | 0 | 10,388 | (15,172) | 0 | 10,388 | |
|  Buildings Total | | 82,870 | 0 | 82,870 | (85,373) | 52,650 | 30,220 | |
| Furniture & Office Equip. | | | | | | | | |
| Governance | | | | | | | | |
|  School Building | 08203 | 0 | 0 | 0 | (7,000) | 5,247 | (5,247) | |
|  Reserves Infrastructure | 11603 | 5,153 | 0 | 5,153 | (10,000) | 7,497 | (2,344) | |
| | Governance Total | 5,153 | 0 | 5,153 | (17,000) | 12,744 | (7,591) | |
|  Furniture & Office Equip. Total | | 5,153 | 0 | 5,153 | (17,000) | 12,744 | (7,591) | |
| Plant , Equip. & Vehicles | | | | | | | | |
| Governance | | | | | | | | |
|  CEO Vehicle Replacement | 14520 | 0 | 0 | 0 | (137,000) | 102,744 | (102,744) | |
| | Governance Total | 0 | 0 | 0 | (137,000) | 102,744 | (102,744) | |







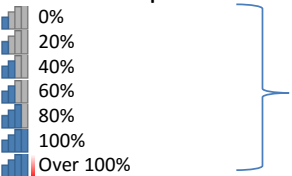
SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 13: Capital Acquisitions



| Assets | Account | YTD Actual | | | Amended Budget | | | Strategic Reference / Comment |
|--|---------|---------------|---------------|---------------|------------------|----------------|------------------|-------------------------------|
| | | New/Upgrade | Renewal | Total YTD | Annual Budget | YTD Budget | YTD Variance | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | |
| Plant , Equip. & Vehicles Cont. | | | | | | | | |
| Transport | | | | | | | | |
|  Works Supervisor Vehicle Replacement | 14213 | 0 | 53,751 | 53,751 | (108,000) | 81,000 | (27,249) | |
| Transport Total | | 0 | 53,751 | 53,751 | (108,000) | 81,000 | (27,249) | |
|  Plant , Equip. & Vehicles Total | | 0 | 53,751 | 53,751 | (245,000) | 183,744 | (129,993) | |
| Roads (Council Funded) | | | | | | | | |
| Transport | | | | | | | | |
|  4 Mile Gate Rd Floodway - CAPITAL | C0019 | 788 | 0 | 788 | (51,000) | 38,250 | (37,462) | |
|  Goldfields Road Floodway - CAPITAL | C0008 | 0 | 0 | 0 | (67,000) | 50,247 | (50,247) | |
|  Warrachuppin Road - CAPITAL | C0005 | 16,941 | 0 | 16,941 | (59,000) | 44,244 | (27,303) | |
|  Della Bosca Road - CAPITAL | C0080 | 0 | 0 | 0 | (38,000) | 28,494 | (28,494) | |
|  Warrachuppin Road Polycom - CAPITAL | C0005E | 12,328 | 0 | 12,328 | (27,000) | 20,250 | (7,922) | |
|  Warrachuppin Road Polycom - CAPITAL | DRAIN | 0 | 0 | 0 | (25,000) | 0 | 0 | |
|  Boodarockin North Road - CAPITAL | C0032 | 0 | 0 | 0 | (57,000) | 42,750 | (42,750) | |
| Transport Total | | 30,057 | 0 | 30,057 | (324,000) | 224,235 | (194,178) | |
|  Roads (Council Funded) Total | | 30,057 | 0 | 30,057 | (324,000) | 224,235 | (194,178) | |
| Roads (MRWA) | | | | | | | | |
| Transport | | | | | | | | |
|  Korrd-Southern Cross Rd (M40) Reconstruction | RRG91C | 28,623 | 0 | 28,623 | (276,150) | 207,108 | (178,485) | |
|  Korrd-Southern Cross Rd (M40) Reseals | RRG91R | 0 | 0 | 0 | (175,000) | 131,247 | (131,247) | |
| Transport Total | | 28,623 | 0 | 28,623 | (451,150) | 338,355 | (309,732) | |
|  Roads (MRWA) Total | | 28,623 | 0 | 28,623 | (451,150) | 338,355 | (309,732) | |

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 March 2019

Note 13: Capital Acquisitions

| Assets | Account | YTD Actual | | | Amended Budget | | | Strategic Reference / Comment |
|--|--------------|----------------|---------------|----------------|--------------------|------------------|------------------|-------------------------------|
| | | New/Upgrade | Renewal | Total YTD | Annual Budget | YTD Budget | YTD Variance | |
| | | \$ | \$ | \$ | \$ | \$ | \$ | |
| Town (R2R) | | | | | | | | |
| Transport | | | | | | | | |
|  Boodarockin Rd - R2R | R2R07 | 57,159 | 0 | 57,159 | (78,000) | 58,500 | (1,341) | |
|  Daddow Road -R2R | R2R12 | 0 | 0 | 0 | (55,000) | 41,247 | (41,247) | |
|  Morrison Rd - R2R | R2R50 | 11,674 | 0 | 11,674 | (47,000) | 35,244 | (23,570) | |
|  Echo Valley Road - R2R | R2R15 | 8,083 | 0 | 8,083 | (81,000) | 60,750 | (52,668) | |
|  Rabbit Proof Fence Rd - R2R | R2R25 | 23,306 | 0 | 23,306 | (18,500) | 13,869 | 9,437 | |
| Transport Total | | 100,221 | 0 | 100,221 | (279,500) | 209,610 | (109,389) | |
|  Town (R2R) Total | | 100,221 | 0 | 100,221 | (279,500) | 209,610 | (109,389) | |
| Capital Expenditure Total | | 246,925 | 53,751 | 300,676 | (1,402,023) | 1,021,338 | (720,662) | |
| <div>  <p>Level of Completion Indicators</p> </div> <div> <p>Percentage YTD Actual to Annual Budget</p> <p>Expenditure over budget highlighted in red.</p> </div> | | | | | | | | |

9.1.3 GST RECONCILIATION REPORT – MARCH 2019

| | | | |
|--------------------------------|---|------------|---|
| Responsible Officer: | Jamie Criddle, CEO | | |
| Author: | Jasmine Geier, Executive Support Officer | | |
| File Reference: | F1.4.4 Audit Report | | |
| Disclosure of Interest: | Nil | | |
| Attachments: | Attachment 9.1.3 GST Report | | |
| Signature: | Officer | CEO | |
| |  | |  |

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

Background

The Reconciled Balance of the GST Ledger to the General Ledger as reported as at 31st March 2019 is provided to Council on a monthly basis as a means of keeping Council informed of its current GST liability.

Comment

The GST Reconciliation Report is attached for Councillor consideration.

Statutory Environment

Nil

Policy Implications

Council does not have a policy in regard to Goods and Services Tax.

Strategic Implications

Nil

Financial Implications

The GST reconciliation is presented to Council as a means of indicating Council's current GST liability, which has an impact on Council's cash-flow.

Voting Requirements

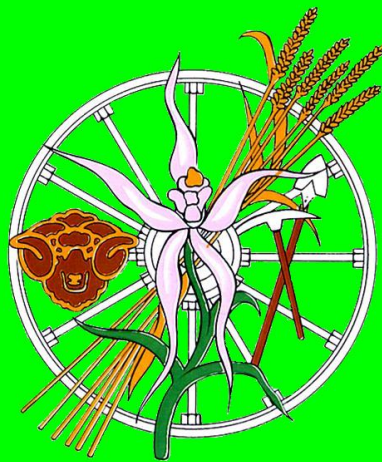
☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That the GST Reconciliation totaling \$36,893 for the period ending 31st March 2019 adopted.

Attachment 9.1.3

Shire of Westonia



GST Reconciliation Report

for period ending
31st March 2019

SHIRE OF WESTONIA
BAS EXTRACT - 31 March 2019



| | |
|-------------------------------------|----------------|
| ABN: | 87 507 505 958 |
| Business Activity Statement: | Mar-19 |
| Period/Year end: | 2018/2019 |


| | |
|-----------------|------------------------------|
| Name | Jasmine Geier |
| Position | Manager of Coporate Services |
| Date | 2/04/2019 |

| | A | B | C | D | E | F | G |
|--------------|--|--|------------------------------------|--|-------------------------|---|------------------------|
| | GST | | | | | | |
| Month | On Sales (collected) <i>*1405000</i> | On Purchases (paid) <i>*1304000</i> | Nett GST Payable / (Receivable) | Fuel Tax Credit <i>*1144040.170</i> | PAYG <i>*1406010</i> | FBT Instalment <i>*1142210 & 1145090</i> | Nett Payment /(Refund) |
| Jul-18 | 6,189.00 | 3,115.00 | 3,074.00 | 0.00 | 15,718.00 | 0.00 | 18,792.00 |
| Aug-18 | 2,235.00 | 21,088.00 | (18,853.00) | (5,674.00) | 15,760.00 | 0.00 | (8,767.00) |
| Sep-18 | 2,377.00 | 10,934.00 | (8,557.00) | (1,260.00) | 22,330.00 | 4,271.00 | 16,784.00 |
| Oct-18 | 6,239.00 | 28,037.00 | (21,798.00) | (3,124.00) | 16,312.00 | 0.00 | (8,610.00) |
| Nov-18 | 20,733.00 | 13,742.00 | 6,991.00 | (2,934.00) | 17,606.00 | 0.00 | 21,663.00 |
| Dec-18 | 22,390.00 | 12,238.00 | 10,152.00 | (1,639.00) | 17,425.00 | 4,838.00 | 30,776.00 |
| Jan-19 | 7,524.00 | 6,464.00 | 1,060.00 | (1,617.00) | 18,181.00 | 0.00 | 17,624.00 |
| Feb-19 | 14,830.00 | 11,007.00 | 3,823.00 | (2,132.00) | 18,495.00 | 0.00 | 20,186.00 |
| Mar-19 | 15,296.00 | 14,093.00 | 1,203.00 | (3,108.00) | 34,338.00 | 4,460.00 | 36,893.00 |
| Apr-19 | | | 0.00 | | | 0.00 | 0.00 |
| May-19 | | | 0.00 | | | 0.00 | 0.00 |
| Jun-19 | | | 0.00 | | | | 0.00 |
| Total | 97,813.00 | 120,718.00 | (22,905.00) | (21,488.00) | 176,165.00 | 13,569.00 | 145,341.00 |

A - B = C (Net GST)

C + D + E + F = G (Nett (Refund/Payment))

9.1.4 DIFFERENTIAL RATES

| | | | |
|--------------------------------|--------------------|------------|---|
| Responsible Officer: | Jamie Criddle, CEO | | |
| Author: | Jamie Criddle, CEO | | |
| File Reference: | | | |
| Disclosure of Interest: | Nil | | |
| Attachments: | Nil | | |
| Signature: | Officer | CEO |  |

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Summary

Council is requested to support the differential rates in the dollar and minimums proposed for the 2019/2020 financial year, and advertise the proposed rates for a 21 day comment period. Council are required to seek Minister approval for proposing to impose a Mining GRV differential rate that is more than twice the lowest rate.

Background

In accordance with sections 1.7 and 6.36 of the Local Government Act 1995, Council is required to give local public notice of the intention of Council to impose differential rates, or a minimum payment under a differential rate category.

Local public notice includes publishing in a newspaper circulating in the district, exhibiting on the notice board of the local government office, and exhibiting on the notice board of the library inviting submissions in respect of the following information, for a minimum of 21 days (after 1st May);

- 1) Details of each rate or minimum payment the local government intends to impose,
- 2) Invitation for submissions to be made in respect of the proposed rate or minimum payment and any related matters.

It is recommended that Council advertise an average 5% rate increase from the 2019/2020 financial year.

Community / Stakeholder Consultation:

An advertisement on the 1st May 2019 will be included in the public notice section of the Newspaper circulated in the district. The community will have 21 days to make submissions. (2^{3rd} May 2019)

Comment

The Local Government Act 1995 provides for Councils to levy rates to fund the estimated annual budget deficiency for the forthcoming financial year.

The estimated budget deficit for the 2019/2020 financial year has not yet been finalised, as the detailed budget estimates covering various expense and revenue items are currently being prepared. At present, the amount required from rates to fund the outcomes of the draft budget is in excess of the rate increase proposed of 5%. Staff are revising the draft budget and service levels and are looking at all avenues to reduce the gap, including alternative revenue sources.

In the past Council has adopted rates that are more than twice the minimum differential rate and must therefore seek Ministerial approval, as required by the provisions of the Local Government Act 1995. The Department of Local Government has been scrutinising Council's differential rating strategy each year and may request modifications to be made, if they are not satisfied that the rating strategy is fair and equitable.

It must be understood the purpose of this Agenda Item is to set an estimated Differential Rate so a request can be sent to the Minister after advertising and seeking submissions from the electorate. Invariable the actual rate amount set may differ from the estimate once the valuations have been received from Landgate for the next financial year. However the legislations allows these rate in dollar amounts to be adjusted to reflect the actual valuations by making notation in the Shires Adopted Budget and on the Rate Notices sent out. Such notation is to explain the reason for the difference between the advertise Differential Rate and that impose being due to valuation adjustments from Landgate. The actual Rate Revenue raised will not differ significantly.

The table below shows the rate categories for 2018/2019 and the rate in cents and minimum amounts; GRV Rate Category:

| Category | Rate in the \$ | Minimum Rate \$ |
|-------------|----------------|-----------------|
| GRV General | 5.9533 | 355.00 |
| GRV Mining | 16.0175 | 355.00 |
| | | |

Statutory Environment

Under section 6.36 of the Local Government Act 1995, Council is required to give local public notice of the intention of Council to impose differential rates, or a minimum payment under a differential rate category. Local public notice includes publishing in a newspaper circulating in the district, exhibiting on the notice board of the local government office, and exhibiting on the notice board of the library inviting submissions in respect of the following information, for a minimum of 21 days;

- Details of each rate or minimum payment the local government intends to impose,
- Invitation for submissions to be made in respect of the proposed rate or minimum payment and any related matters.

Policy Implications

Nil

Strategic Implications

Nil

Financial Implications

The Shire's principle source of income is through rates. It is an essential part of the budget process that the Council consider the level of rates that need to be raised in the context of funding the annual budget. It must also be noted that as other income, such as fees and charges are fixed by external legislation, there is very little scope for the Shire to increase this revenue source to keep up with the rising costs of service provision, therefore, these increasing costs must be borne by increases in rates.

The Shire has until 31 August each year to adopt the Annual Budget, as the Shire is a growing organisation and as such we are heavily reliant on receiving rates income to fund our operations, including salaries. With this in mind, setting the level of rates for advertising and allowing the adoption of the annual budget in June, after the close of the advertising period, is a very high priority to enable rates notices to be issued. The Shire prepares its cash flow based on starting to receive rate payments in late August each year.

Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council:

1. Reviews and adopts the statements in relation to
 - a) Objects and Reasons for implementing a Differential Rate 2019-20
 - b) Statement of Rating Information 2019-20
2. Support the following differential rates in the dollar and minimum payments for the GRV and UV rated properties, subject to finalisation of the 2019/2020 draft budget:

| <i>Category</i> | <i>Rate in the \$</i> | <i>Minimum Rate \$</i> |
|--------------------|-----------------------|------------------------|
| GRV General | 5.9533 | 355.00 |
| GRV Mining | 16.0175 | 355.00 |
| | | |

3. Seek the Minister for Local Government's approval to impose differential general rates more than twice the lowest rate; and
4. That Council publicly advertises its intention to impose differential rates, pursuant to section 6.36 (1) of the Local Government Act 1995 and invites public submissions for a period of twenty one days; and
5. That Council consider any submissions in respect of imposition of differential rates as part of the 2019/2020 Budget deliberations.

Attachment 9.1.4

Shire of Westonia



Differential Rates 2019/2020



SHIRE OF WESTONIA

NOTICE OF INTENTION TO LEVY DIFFERENTIAL RATES 2019/2020

Pursuant to Section 6.33 and 6.36 of the Local Government Act 1995, notice is hereby given to ratepayers of the intention of the Shire of Westonia to impose the following differential and minimum rates for the 2019/2020 rating year:

RATE IN THE DOLLAR

| Category | Rate in the Dollar (cents) | Minimum \$ |
|---------------|----------------------------|------------|
| GRV – General | 5.9533 | \$355.00 |
| GRV - Mining | 16.0175 | \$355.00 |

The proposed rates-in-the-dollar and minimum payments are based on estimates at the time of giving public notice and may change as part of Council's 2019/20 budget consideration. The object and reasons for each proposed rate may be inspected at the Shire Office, Wolfram Street, Westonia during normal business hours or by visiting our web site www.westonia.wa.gov.au. All submissions in writing with reference to the proposed differential rates or minimum payments should be forwarded to the Shire of Westonia no later than 5:00pm on Wednesday 22nd May 2019.

Jamie Criddle
Chief Executive Officer
Shire of Westonia



SHIRE OF WESTONIA 2019/2020 DIFFERENTIAL RATE MODEL STATEMENT OF OBJECTS AND REASONS

Objects and Reasons for implementing a Differential Rate

In accordance with Section 6.36 of the Local Government Act 1995 and the Council's "Notice of Intention to impose Differential Rates", the following information details the objectives and reasons for those proposals.

What are Rates?

The raising of rates is the primary source of revenue for all Councils throughout Australia. The purpose of levying rates is to meet Council's proposed budget requirements each year in a manner that is fair and equitable to the ratepayers of the community.

In Western Australia land is valued by Landgate Valuation Services (Valuer General's Office - a state government agency) and those values are forwarded to each Local Government.

Two types of values are calculated:

- Gross Rental Value (GRV) for urban areas; and
- Unimproved Value (UV) for rural land.

To calculate the rate account, councils multiply a rate in the dollar by the supplied value. The rate in the dollar is determined by the level of revenue the council wishes to raise and is dependent on their proposed budget.

Apart from the need to ensure sufficient revenue to meet its expenditure needs Council must be mindful of the impact and affordability of rates to the community.

Differential Rating

Local Governments, under section 6.33 of the Local Government Act, have the power to implement differential rating in order to take into account certain characteristics of the rateable land. These characteristics include:

- ♦ The purpose for which the land is zoned under the town planning scheme in force;
- ♦ The predominant use for which the land is held or used as determined by the local government; and

Differential rates may be applied according to any, or a combination of the above characteristics. However, local governments are constrained in the range of differential rates that they may impose. That is, a local government may not impose a differential rate which is more than twice the lowest differential rate applied by that local government unless approval from the Minister is sought.

The Shire of Westonia proposes to Differentially Rate all Gross Rental Value (GRV) Mining rates to the Gold Mine as the land has an improved classification. The minimum payments proposed for all rate categories have been set at \$355, which are considered to be the maximum for the long term, with the exception of UV Mining which is set at \$200.00.

The following are estimated Differential Rates and Minimum Payments for the Shire of Westonia for the 2019/2020 financial year.

| <i>Rate in the Dollar (Cents)</i> | <i>Minimum \$</i> |
|-----------------------------------|-------------------|
| GRV – Residential 6.8641 | \$355.00 |
| GRV - Mining 19.5194 | \$355.00 |

GRV – Residential

The object of the GRV rates and minimum payments is to ensure a fair contribution to the revenue requirements of the Shire, while not imposing additional financial pressure on town residents. The minimum payments proposed for all rate categories have been set at \$355, which are considered to be the maximum for the long term. The proposed rate in dollar for **GRV Residential is 6.8641 cents in the dollar.**

GRV – Mining

The object of the GRV rates associated with the Gold Mine is to ensure the mine contributes to the maintenance of the Shire's assets and services to the extent that the mining operators and their connections use them. The population of the 160 man mining camp situated in the Westonia townsite almost triples that of the general population of the town and creates a massive burden on the Council's resources. The minimum payments proposed for all rate categories have been set at \$355, which are considered to be the maximum for the long term. The proposed rate in dollar for **GRV Mining is 19.5194 cents in the dollar.**

UV – Rural

The object of the UV Rural rate is to permit the imposition of rates on Rural Properties that is reasonably proportional to the financial resources of those who will bear the burden of the rates and striking a reasonable balance between the capacity to pay and the fairness of the requirement. The minimum payments proposed for all rate categories have been set at \$355, which are considered to be the maximum for the long term. The proposed rate in dollar for **UV Rural is 1.4677 cents in the dollar.**

UV – Mining

The object of the UV Mining rate is to ensure a fair contribution to the revenue requirements of the Shire and to permit the imposition of rates on mining tenements that is reasonably proportional to the financial resources of those who will bear the burden of the rates and striking a reasonable balance between the capacity to pay and the fairness of the requirement. The minimum payments proposed for all rate categories have been set at \$200, which are considered to be the maximum for the long term, subject to section 6.33 of the Local Government Act. The proposed rate in dollar for **UV Mining is 1.4677 cents in the dollar.**

GRV Differential Rate - Mining

The Local Government Act 1995 determines that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties within the Shire of Westonia every five years and assigns a GRV.

The current valuation is effective from 1 July 2018. Interim valuations are provided monthly to Council by the Valuer General for properties where changes have occurred

(i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rates notices.

It refers to all land for which a mining tenement has been issued by the Department of Mines and Petroleum (DMP), and valued as such by the Valuer General's Office.

The valuation determined by the Valuer General for mining tenements is calculated by multiplying the following factors.

- Rental cost of the tenement type (mining lease, prospecting lease, exploration license, petroleum producing licence etc);
- GRV basis as determined by the DMP, and
- Tenement/license area

Objects and Reasons for GRV Mining Differential Rate

Land used for Mining is rated higher than the UV-Rural differential rate to improve fairness and equity outcomes by:

- Ensuring mining rates payable are no less than the average rates payable, per property, in

Policy Area C (General Farming), in part to;

- compensate for the different method and comparatively lower valuation level;
- to recognise the often short term tenure of mining projects in the region; and
- to maintain comparability with other commercial operations in the rural sector.
- Applying a percentage premium above the average rates payable, per property, in Policy

Area C (General Farming), at a level determined by the Council, to reflect the following:

- the impacts of higher road infrastructure maintenance costs to Council as a result of frequent very heavy vehicle use over extensive lengths of roads throughout the year;
- additional emergency service arrangements that have to be put in place;
- the monitoring of environmental impacts of clearing, noise, dust and smell;
- planning, building and health assessment cost; and
- additional costs of amenities and services provided to cater for the employees of the mining operations, such as recreation, parking and law, order and public safety.

Minimum Payments

The setting of general minimum payment level within all rating categories is an important method of ensuring all properties contribute an equitable rate amount to non-exclusive services.

Submissions are invited from any Elector or Ratepayer with respect to the proposed differential rate within 21 days of the date of the notice of intent.

All submissions in writing should be forwarded to the Shire of Westonia no later than 5.00pm on Wednesday 22nd May 2019.

Jamie Criddle
Chief Executive Officer
Shire of Westonia

1 May 2019



Shire of Westonia

Statement of Rating Information 2019-20

Including Objects and Reasons for the Current Rating Structure

This Statement is published by the Shire of Westonia in accordance with Section 6.36 of the Local Government Act 1995 to advise the public of its objectives and reasons for implementing differential rates.

The purpose of levying of rates is to meet Council's budget requirements in each financial year in order to deliver services, facilities and community infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.36 of the Local Government Act provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Westonia. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Council to provide facilities, services and infrastructure to the entire community and visitors to the area.

Gross Rental Values (GRV)

The Local Government Act 1995 provides that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties with a non-rural purpose within the Shire of Westonia approximately every five years and provides a GRV. The current valuation is effective from 1 July 2013. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

GRV – General Rate

All land within the Shire used for non-rural purposes (GRV) is rated using a uniform GRV Rate. The uniform rate is calculated and adopted after the consideration of many factors such as current economic conditions, increases to land valuations as assessed by the Valuer General's Office, the infrastructure and service improvement proposals contained in the Budget, as well as other factors. The rate in the dollar set for the GRV-General category forms the basis for calculating all other GRV differential rates.

Unimproved Values (UV)

The Local Government Act 1995, provides that properties predominantly used for a rural purpose are assigned an Unimproved Value as supplied and reviewed by the Valuer General on an annual basis. The unimproved value of land refers to the market value of the land in its natural state without improvements such as buildings, fences, dams etc. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions of property, amalgamations, and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices. It is considered that for this financial year the valuations imposed by the Valuer General provides the capacity for the additional rate contributions that may be required from different zoning/land use and therefore the need for a differential rate is not deemed necessary.

GRV Differential Rate - Mining

The Local Government Act provides for rural use properties used for mining, exploration or prospecting purposes are assigned a Gross Rental Value supplied and reviewed by the Valuer General. It refers to all land for which a mining tenement has been issued by the Department of Mines and Petroleum (DMP), and valued as such by the Valuer General's Office.

The valuation determined by the Valuer General for mining tenements is calculated by multiplying the following factors.

- Rental cost of the tenement type (mining lease, prospecting lease, exploration license, petroleum producing licence etc);
- GRV basis as determined by the DMP, and
- Tenement/license area

The valuation of mining tenements is not reviewed each year, as occurs with other UV properties and only changes when the tenement rental is amended.

Objects and Reasons for GRV Mining Differential Rate

Land used for Mining is rated higher than the GRV-General rate to improve fairness and equity outcomes by:

- Ensuring mining rates payable are no less than the average rates payable, per property, in part to;
 - compensate for the different method and comparatively lower valuation level;
 - to recognise the often short term tenure of mining projects in the region; and
 - to maintain comparability with other commercial operations in the rural sector.
- Applying a percentage premium above the average rates payable, per property, at a level determined by the Council, to reflect the following:
 - the impacts of higher road infrastructure maintenance costs to Council as a result of frequent very heavy vehicle use over extensive lengths of roads throughout the year;
 - additional emergency service arrangements that have to be put in place;
 - the monitoring of environmental impacts of clearing, noise, dust and smell;
 - planning, building and health assessment cost; and
 - additional costs of amenities and services provided to cater for the employees of the mining operations, such as recreation, parking and law, order and public safety due to the increased population of the 160 man mining camp situated in the Westonia townsite which almost triples the population of the town and creates a massive burden on Council's resources.

Minimum Payments

The setting of general minimum payment level within all rating categories is an important method of ensuring all properties contribute an equitable rate amount to non-exclusive services.

Objections & Appeals

Objections to valuations must be lodged with the Valuer General's Office within 60 days after issue of the rates notice. Rates are still required to be paid if an objection is lodged with a refund paid if the objection is successful. Forms are available from the Shire Office or on our web site.

Under the provisions of the Local Government Act 1995, a property owner is able to lodge an objection to the rates imposed by a Council on the following grounds:

- There is an error on the rate assessment, either in respect to the owners or property details; or
- The characteristics of the land differ from that used in the differential rating system. The objection is to be received within 60 days of the issue of the rate notice.

Please contact Shire Staff if you would like to discuss this matter further.


Pensioner's Discount

Eligible Pensioners are entitled to receive a discount on their rates. Council shall determine the nature and extent of entitlement from details as at 1 July, in relation to ownership and occupation. Also a pro-rata rebate amount will be paid if a person becomes the holder of an eligible card type during the financial year which is effective from the date of registration. A deferral arrangement is also possible. If the circumstances of a Pensioner, who is already claiming the rebate, have changed during the previous year, they will need to update their details (ie. card number, etc) with Council.

Submissions are invited from any Elector or Ratepayer with respect to the proposed differential rate within 21 days of the date of the notice of intent.

All submissions in writing should be forwarded to the Shire of Westonia no later than 5:00pm on Wednesday 22nd May 2019.

9.1.5 SERVER UPGRADES

| | | | |
|--------------------------------|--------------------|------------|---|
| Responsible Officer: | Jamie Criddle, CEO | | |
| Author: | Jasmine Geier, MCS | | |
| File Reference: | ES1.6.1 | | |
| Disclosure of Interest: | Nil | | |
| Attachments: | Nil | | |
| Signature: | Officer | CEO |  |

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Background

For some years the Administration has been investigating ways to improve its Information Technology (IT) systems allowing staff real time access to the financial and records management system. Councils Budget for 2018/2019 included the purchase of the Synergy AltusECM Upgrade to include Records Management and Rates Property Mapping.

Comment

Our Current Server only has 30GB Ram with Expansion (No further upgrades can be made as parts are unavailable) Synergy AltusECM Upgrade including Records Management and Rates Property Mapping will requires a minimum of 32GB Ram

We requested 2vNet to provide a quote for a replacement system with the ability to run Synergy AltusECM Server including expansion when necessary. The cost for a fully installed system comes to \$34,095.00 plus GST.

Options

Option 1 – Access \$27,109.00 from the Communication & IT Reserve and add the difference from the current cash reserves not required in road construction jobs this year that were postponed due to the Carrabin Highway job.

Option 2 – Budget the full \$34,095.00 in the 2019/20 financial year and have the works commence immediately in the new financial year.

Option 3 – Do nothing.

Statutory Environment

Section 6.8 of the Local Government Act 1995 states:

(1)A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure –

(a) is incurred in a financial year before the adoption of the annual budget by the local government; or

(b) is authorised in advance by resolution; or*

(c) is authorised in advance by the mayor or president in an emergency.

** Absolute majority required.*

Policy Implications

The State Records Act 2000 relates to Record Keeping Plans

Strategic Implications

Records Management – retain relevant information and appropriately dispose of dated information
Service Level: Records maintained in accordance with legislative

Financial Implications

Council's 2018/19 Municipal Budget does not contain provision for the unbudgeted item and requires approval from Council to access funds from the Communication & IT Reserve Account. There are funds in the order of \$27,109 in the Reserve Account.

Voting Requirements

☐

Simple Majority

☒

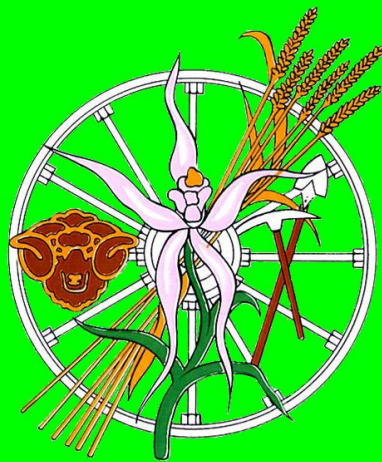
Absolute Majority

OFFICER RECOMMENDATIONS

That Council recommends the appropriate action in relation to the Server Upgrades.

Attachment 9.1.5

Shire of Westonia



Server Upgrades

Quotation



To: Shire of Westona
Date: Friday, December 07, 2018
Attention: Jamie Criddle

Phone: 08 9964 4223
Email: support@toovey.net.au
ABN: 56 803 525 039

Thank you for allowing me the opportunity to quote you on the following equipment.

Server Solution

1x Lenovo SR530 Server

(3 Year Warranty)

2 x Intel 6 Core Xeon Silver - 2.1GHz CPU's
Lenovo Server Main Board (Dual CPU)
Onboard Video
RAID 5 Capabilities
Quad Gigabit Ethernet 10/100/1000
112 GB Ram
6x 480GB SSD Storage for RAID 5 Array
Dual 750W Power Supply
2 RU Rack Mount
Keyboard & Mouse

\$16535

Server Software

2 x Microsoft Server 2016 with 15 User CAL

\$2170

Total Server

\$18782

Additional Hardware & Software

4 x StorageCraft Shadow Protect VM Backup License

\$1353

Total Software and Hardware Package Price

\$20135

Installation & Labour

Estimated Installation and Implementation time is 80 hours @ \$132 per hour inc GST

This is the maximum time we have estimated the implementation to take, however if it takes less you will only be charge for the time taken.

Total Estimated Labour Price:

\$10560

Travel and allowances for two nights in Westonia for one technician:

\$3400

Grand Total

\$34095

All pricing is Inc GST.
All hardware requires payment complete upon delivery.
Quotes are valid for 7 days.

Installation and Implementation Breakdown

- Migrate and restore backup onto new server hardware.
- Updated Domain controller infrastructure to server 2016.
- Updated File Server infrastructure to server 2016 and prepare for ITVision to migrate Synergy soft to newest version of windows.
- Updated Terminal Server controller infrastructure to server 2016.
- Installation onsite and connection to the network.
- Reconfigure backups for new server infrastructure

AltusECM Server Requirements Checklist

Recommended / Minimum Hardware

NOTE: It is recommended that two separate instances of altusECM is installed

- 'PLAY' environment: Used for testing and training
 - Database Server
 - Application Server
- 'LIVE' environments: Production
 - Database Server
 - Application Server

Application server:

- ☐ CPU: 1 Core 64bit processor
- ☐ Ram: 8GB (Expandable up to 16GB if user base increases)
- ☐ Disk
 - Disk 1: 100gb: to host application
 - Disk 2: 200gb: the disk may need to be extended over time to accommodate additional content.
 - If clean install 200GB minimum is required
 - If replacing a current application, more disk space will be required
- ☐ Operating system: Windows Server 2012 (2016 highly recommended)

Database Server: Host AltusECM Database (Test and Prod)

- ☐ CPU: 2 Core 64bit processor
- ☐ Ram: 8GB (Expandable up to 16GB if user base increases)
- ☐ Disk: 150gb the disk may need to be extended over time to accommodate additional content.
- ☐ Operating System: Windows Server 2012 (2016 highly recommended)
- ☐ SQL Server 2016 as a recommendation
- ☐ Access to SQL Server Management Studio

Other versions of SQL that may be used if the use case matches the limitations per Edition

- SQL Express Edition
 - Not extensively tested.
 - Database size limit of 10GB
 - Memory allocation limit of 4GB
 - Performance issues are documented on the web
 - No Microsoft customer support
- MySQL
 - Same limitations as SQL Express
 - Database size limit of 4GB
 - No support from any vendor as this is crowd funded

****Before deciding on using the above free versions of SQL take into account:**

1. Discuss with ITVision consultant as well as the ICT manager
2. User use growth (Degradation of service expected if use case exceeds version limitations.
3. Data growth, if database reaches 4GB/10GB a migration to SQL Standard will be required
4. Cost may seem low now to get started when using above versions, but later support and even migration may be higher than getting a SQL Standard license from the start
5. Cost at later stage will include migration cost, disk expansion, hardware upgrade and hours to perform tasks
6. Performance issues may not be covered in troubleshooting

Exchange server or Office 365

- Exchange relay is required for AltusECM
- SMTP Relay on Exchange for the AltusECM application server
 - Relay email from AltusECM and Relay any Email from a customer domain to the App server

Desktop

- Required for altusECM functional testing
 - MS Office 2016
 - Outlook 2016
 - Test Email Account
- Browsers Option
 - All major web browsers supported

Access

- Domain User ID with Administrator Access - itvision account will do
 - Application Server
- SQL Sever Login Credentials - Example is the SA account in SQL
 - Log into SQL Management Studio
 - ecmsqladmin
- Service account - (Domain or Local account on the App server)
 - Run altusECM services
 - ecmsvcadmin


Firewall / Ports

- The following TCP ports must be accessible on the Application Server: 8443, 9898, 9998, 9997
 - All domain joined workstations/Terminal servers to the app server App server
 - Note: these ports can be customized if already used for other purposes by customers
- TCP port 1433 needs to be open on the Database Server.
 - App Server to SQL
 - Test to SQL

SSL

- Installed on the app server - Wildcard recommended

9.1.6 AMENDMENT TO COUNCIL POLICY– SOCIAL MEDIA TO INCLUDED INSTAGRAM & TWITTER

| | | |
|---|--------------------|------------|
| Responsible Officer: | Jamie Criddle, CEO | |
| Author: | Jasmine Geier, MCS | |
| File Reference: | ES1.6.1 | |
| Disclosure of Interest: | Nil | |
| Attachments: | Nil | |
| Signature: | Officer | CEO |
|  | | |

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Background

Council has a number of policies in place which give guidance to administration in the management of Shire activities. Policy statements enable the day to day management of Council affairs to be undertaken by administration, allowing elected members to concentrate on major strategic issues.

Comment

On-line communications and social media are now accepted practice, such has been the rise of social media, through smart phones and mobile communication technology.

To develop a Instagram account for Marketing purposes. Council consider this modified policy that provides a sound framework for Social Media engagement and sufficient controls and authorities to manage communication and engagement with the community.

The Council change the existing policy to include Instagram and Twitter. It currently only caters for Facebook. It is proposed that an Instagram page and Twitter account be established but with limited scope dependent upon available resources to appropriately manage the site. This may be limited to one-way communication in the first instance.

Statutory Environment

Section 2.8 of the *Local Government Act 1995* (below) indicates that the Shire President speaks on behalf of the organisation. This policy provides a framework for Officers to engage on Facebook and Instagram within strict parameters.

2.8. Role of mayor or president

(1) The mayor or president —

(a) presides at meetings in accordance with this Act; and

(b) provides leadership and guidance to the community in the district; and

(c) carries out civic and ceremonial duties on behalf of the local government; and

(d) speaks on behalf of the local government; and

(e) performs such other functions as are given to the mayor or president by this Act or any other written law; and

(f) liaises with the CEO on the local government's affairs and the performance of its functions.

• Risk related

Without a policy in place to manage social media the organisation can be at risk of a Social Media page not being managed approximately or in accordance with relevant legislation.

• Workforce Implications

The establishment of a Instagram & Twitter page will have resource implications. The CEO will manage the engagement of the page within budget allocations made by Council.



Policy Implications

7.14 Council Social Media policy to include Instagram & Twitter



Strategic Implications

Engagement with the community is a key strategic priority for the organisation and an essential part of good governance of the organisation.



Financial Implications

There are no direct financial implications arising from this report



Voting Requirements

☐

Simple Majority

☒

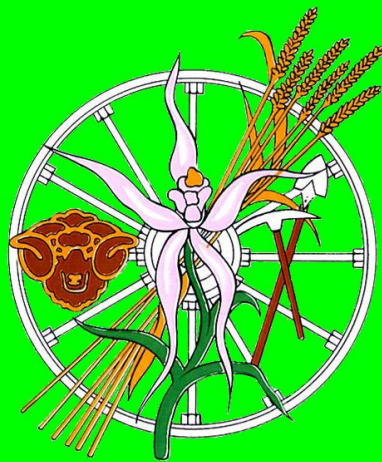
Absolute Majority

OFFICER RECOMMENDATIONS

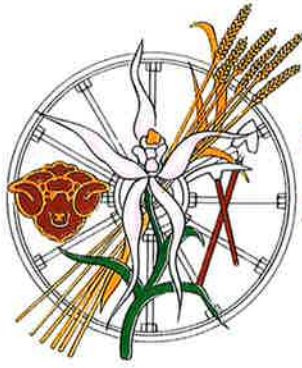
That Council discusses modifying 7.14 Council Social Media Policy that provides a sound framework for Social Media engagement and sufficient controls and authorities to manage communication and engagement with the community to include an Instagram and Twitter Account.

Attachment 9.1.6

Shire of Westonia



AMENDMENT TO COUNCIL POLICY SOCIAL MEDIA TO INCLUDED INSTAGRAM & TWITTER



SHIRE OF
WESTONIA
A vibrant community lifestyle



Policy Manual

LAST REVIEWED MAY 2018 (COUNCIL RES: 06/05-18)



| | |
|-----------------------|---|
| POLICY NO | 7.14 |
| POLICY SUBJECT | SOCIAL MEDIA |
| ADOPTION DATE | MAY 2017 |
| LAST REVIEW | MAY 2018 (COUNCIL RES: 06/05-18) |

7.14 Social Media

Policy Statement

The Shire of Westonia understands the requirement to provide a framework for using social networking sites, including clarity on appropriate conduct, and emphasizes the need for its employees to use good judgement about what appears and its context within these social media venues/spaces.

The objective of this policy is to ensure all the organisation's employees are aware of appropriate professional and personal social media conduct to ensure the greatest benefit to the Shire of Westonia.

This policy applies to all employees and contractors (whether paid or unpaid) at the Shire of Westonia who access social media for professional or social purposes whether via personal devices or those supplied by the Shire of Westonia.

Social Media means forms of electronic communication (e.g. web sites for social networking and microblogging) through which users create online communities to share information, ideas, personal messages, and other content (e.g. videos). Some examples include (but are not restricted to) Facebook, Pinterest, LinkedIn, Twitter; Instagram, YouTube and Foursquare.

To this point, the Shire of Westonia only approves the use of the following social media sites for the following purposes:

- Facebook for the Hood-Penn Museum and Shire of Westonia;
- Telstra Online SMS Messenger for emergency and community information.

Social Media Use for Shire of Westonia Purposes

The Shire of Westonia may direct specified employees to use social media for Shire of Westonia purposes, such as but not limited to the Chief Executive Officer.

Only employees with appropriate training and knowledge who are expressly authorised by the CEO may use social media for Shire of Westonia purposes.

If a person is provided with express permission by the CEO to use social media s/he must provide information that is truthful, accurate and in the interests of the Local Government. S/he must not disclose anything that is financial or technical information, commercially sensitive information, personal information about employees, or any information about customers, suppliers or members of the general public.

Employees who are required to use social media in the course of their work must:

1. use spell check and proof read each post;
2. understand the context before entering any conversation;
3. know the facts and verify the sources;
4. be respectful of all individuals and communities with which the person interacts with online;
5. be polite and respectful of other opinions;
6. seek to conform to the cultural and behavioural norms of the social media platform being used;
7. if a mistake is made, the person must correct it quickly by disclosing it was a mistake (including the particulars of the correction) and inform his/her supervisor; and
8. understand and comply with any directions given by the CEO on topics that are not to be discussed for confidential, operational or legal reasons.

A person required to use social media who has been trained and given express permission by the CEO should always be aware that the Shire of Westonia may be liable for any posts made. Accordingly s/he should always seek guidance from his/her supervisor or the CEO if s/he is ever unsure about stating or responding to something on a social media site.

Records Personal/Private Use of the Shire of Westonia's Corporate Sites

An employee cannot comment on behalf of the Shire of Westonia unless expressly authorised by the CEO. If the person wishes to broadcast something (either as an initial broadcast or a response) then a request to the CEO (or his/her authorised delegate) must be made.

An employee of the Shire of Westonia is able to share links that the Shire of Westonia has posted on the social media sites, or submitting a "like" action, or comment on an event, initiative and/or program, provided that it is in the best interests of the Shire of Westonia.



Personal/Private Use of Non-Shire of Westonia Sites

Employees who use social media for personal/private purposes must not infer or state they are speaking on behalf of the Shire of Westonia and are reminded that any inappropriate postings or actions carried out on social media may result in disciplinary action.


Consequences of Breaching this Policy

The policy constitutes a lawful instruction to all of the organisation's people, and breaches may lead to disciplinary action or termination by the Shire of Westonia or referral to appropriate external authorities where applicable. People who breach the policy may also be personally liable for their actions.

In accordance with Section 5.65 of the Local Government Act 1995 the following disclosures of Closely Association Person And Impartiality interest are to be made. Jamie Criddle, Chief Executive Officer

9.1.7 MERREDIN & DISTRICTS JUNIOR FOOTBALL ASSOCIATION (COLTS)

| | | |
|--------------------------------|--|------------|
| Responsible Officer: | Jamie Criddle, CEO | |
| Author: | Jamie Criddle, CEO | |
| File Reference: | | |
| Disclosure of Interest: | Jamie Criddle, President of the MDJFA (Colts) with son playing U13's | |
| Attachments: | Nil | |
| Signature: | Officer | CEO |



Purpose of the Report



Executive Decision



Legislative Requirement

Summary

A request has been made for use of the Westonia Community Bus at “cost price” for six (6) games this season.

Background

The Merredin & Districts Junior Football Association (Colts) have made a formal request for the use of the Westonia Community Bus to travel to six (6) away games in the towns of Northam and York. Their request comes on the back of an offer made last season from Council to use the Westonia Community Bus free of charge on the proviso that fuel costs were covered by a third party (namely Liberty Fuels). As the CEO is now directly involved in the club, as President of the Colts committee and a son, Harrison playing in the under 13's, the CEO felt that while there is no financial gain involved, there is a perceived conflict of interest and requests that the decision on the use of the bus be in the hands of the Council.

Comment

Up to 6 kids located in and around the Westonia district as well as several “Burracoppin Football Club” kids would be catching the bus on these occasions.

The main reason for requiring the bus is due to the large amount of disadvantage kids in the Merredin & surrounding area from broken homes etc that may not be able to play football without such transport. There is also a large portion of the families still involved with either local senior football (Burracoppin & Nukarni) or local netball, Hockey (senior & junior) who need a parent to follow either sport.

The MDJFA (Colts) are currently actively pursuing a sponsor (Liberty Fuels) for the fuel side of the project to help keep the overall cost to nil.

The MDJFA (Colts) would not utilise this bus or any other if it was required to pay a rate per kilometre and another alternative would need to be sourced.

If Council were to approve the request, the MDJFA (Colts) would promote the Shire of Westonia as a major sponsor of the association.

Statutory Environment

Nil



Policy Implications

Delegation MISC 1 – Donations allows the CEO to approve requests for donation of monies up to the value of \$100.00



Strategic Implications

Nil.



Financial Implications

Council would not be receiving the fee for the bus hire @ .88c/km and would still be liable for maintenance costs such as tyres & servicing.



Voting Requirements



Simple Majority




Absolute Majority

OFFICER RECOMMENDATIONS

That Council approves the request of the Merredin & Districts Junior Football Association (Colts) for the use of the Westonia Community Bus to travel to six (6) away games in the towns of Northam, Toodyay and York at no charge other than fuel.

9.1.8 REVIEW OF STRATEGIC COMMUNITY PLAN

| | | | |
|--------------------------------|--------------------|------------|---|
| Responsible Officer: | Jamie Criddle, CEO | | |
| Author: | Jamie Criddle, CEO | | |
| File Reference: | A2.8.5 | | |
| Disclosure of Interest: | Nil | | |
| Attachments: | Nil | | |
| Signature: | Officer | CEO |  |

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Summary

This report recommends that the process detailed in this agenda item be adopted for the review of the Shire of Westonia Community Strategic Plan.

Background

In June 2013, Council, after a concerted process of community consultation and after the preparation of a number of informing strategies adopted the Shire of Westonia Community Strategic Plan for the 10-year period from July 2013. Most of this work was done in-house with consultants only being engaged for the Asset Strategy which had to be compiled using professional valuations of the Shire's assets.

The principal "living part" of the Community Strategic Plan is in the area of identifying key themes and objectives, determining what actions are to be taken to progress those objectives and establishing key performance indicators as a measurement tool.

A status report on the key themes (Social, Environment, Economic and Civic Leadership) has been prepared which shows that significant inroads have been made towards meeting the objectives within the plan, particularly with respect to new or improved infrastructure projects.

Legislation requires that the Community Strategic Plan is subject to a major review every 4 years with the following questions being put to the community:

- Where are we now?
- Where do we want to be?
- How do we get there?

All Councillors have previously been issued with the voluminous integrated planning and reporting documents which may also be accessed on the Shires website www.westonia.wa.gov.au

Comment

The first stage of the review is to embark on the community engagement process:

The current Shire of Westonia Community Engagement Strategy details the principles, objectives and engagement techniques and options.

When considering how best to engage with the community as part of this review, the following factors have been taken into account:

1. While community consultation is a critical component of the exercise, it is important not to overburden the community with too many meetings and surveys as this can be counterproductive;

2. Community engagement has to be more than just an invitation for participants to simply provide an unfunded “wish list”. Given the tight grant funding situation at both the Federal and State levels of government and the fact that ratepayers would be unlikely to support rate increases much above the current low rate of inflation, the financial constraints to which local government is subject, has to be brought into the equation to assist the prioritisation process;
3. A snapshot of major projects currently being staged along with their financial implications needs to be part of the informing process.

Council engaged the services of Caroline Robinson of Wheatbelt business Network to carry out the community engagement and compile the Community Strategic Plan driven from the community engagement.

From the recent engagement and Councillor meetings, a list of Core Drivers was outlined and were finalized at the recent meetings.

The Community Strategic Plan is now in the final stages of completion and was presented to the February Council Meeting for final review, prior to the final community review process. This has now been completed with advertising period closing on the 3rd April 2019. At the close of advertising period, there were no submissions received.

The Final version of the Strategic Community Plan will be forwarded to Councillors when it arrives or at the meeting.

Statutory Environment

Local Government (Administration) Regulations 1996 – r 19C
19C. Strategic community plans, requirements for (Act s. 5.56)

- (1) A local government is to ensure that a strategic community plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.
- (2) A strategic community plan for a district is to cover the period specified in the plan, which is to be at least 10 financial years.
- (3) A strategic community plan for a district is to set out the vision, aspirations and objectives of the community in the district.
- (4) A local government is to review the current strategic community plan for its district at least once every 4 years.
- (5) In making or reviewing a strategic community plan, a local government is to have regard to —
 - (a) the capacity of its current resources and the anticipated capacity of its future resources; and
 - (b) strategic performance indicators and the ways of measuring its strategic performance by the application of those indicators; and
 - (c) demographic trends.
- (6) Subject to sub regulation (9), a local government may modify its strategic community plan, including extending the period the plan is made in respect of.
- (7) A council is to consider a strategic community plan, or modifications of such a plan, submitted to it and is to determine* whether or not to adopt the plan or the modifications.
*Absolute majority required.
- (8) If a strategic community plan is, or modifications of a strategic community plan are, adopted by the council, the plan or modified plan applies to the district for the period specified in the plan.
- (9) A local government is to ensure that the electors and ratepayers of its district are consulted during the development of a strategic community plan and when preparing modifications of a strategic community plan.
- (10) A strategic community plan for a district is to contain a description of the involvement of the electors and ratepayers of the district in the development of the plan or the preparation of modifications of the plan.

Policy Implications

Council Policy 1.4 Community Engagement
Council Policy 1.5 Asset Management

Strategic Implications

The Community Strategic Plan is the principal plan articulating the priorities of the community and determining how those priorities will be resourced and brought through to completion.



Financial Implications

Nil



Voting Requirements

☐

Simple Majority

☒


Absolute Majority

OFFICER RECOMMENDATIONS

That Council:

- 1) Notes that no submissions were received**
- 2) Adopts the Community Strategic Plan 2018 - 2028 for the Shire of Westonia as presented.**

9.1.9 CHIEF EXECUTIVE OFFICER REVIEW PROCESS

| | | | |
|--------------------------------|------------------------------------|------------|---|
| Responsible Officer: | Jamie Criddle, CEO | | |
| Author: | Jamie Criddle, CEO | | |
| File Reference: | | | |
| Disclosure of Interest: | Jamie Criddle, Officer in question | | |
| Attachments: | Nil | | |
| Signature: | Officer | CEO |  |

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Background

That Council review the criteria set out in the Key Result Area Appendix of the Chief Executive Officers contract and submit the evaluation form prior to the May meeting for discussion.

Cr Day has previously attended elected member training in Kellerberrin which involved CEO Performance Appraisals. Council were working on a new format for the Appraisal template, but to date a new version has yet to be agreed upon.

Comment

In order to ensure that the annual CEO review is conducted prior to any budget deliberations as set with previous CEO's, it is suggested that Council perform the yearly review in April/May of each year.

As part of the review, Councillors will need to agree on a set of criteria which are taken from the Key Result Area's (KRA) as listed in appendix 2 the Chief Executive Officer's Contract.

This will then be completed by the CEO and Councillors, with a summary to be presented to Council for consideration.

The Evaluation Document will contain the following:

Overall comments:

The performance of the CEO on the Targets set out in the Key Performance Indicators.

Recommendations to the CEO:

Any recommendations from Council to the CEO.

Any performance review conducted shall be broadly based on the following Key Areas having regard to the Position Description and the specific Indicators agreed to by the parties at the end of each performance review:

- 5.4.1 Leadership
- 5.4.2 Councillor Relations
- 5.4.3 External Relations, including customers and stakeholders
- 5.4.4 Organisation Management
- 5.4.5 Planning
- 5.4.6 Financial Management.

Key Result Areas and performance objectives for the Chief Executive Officer.

Achievement in the matters referred to in the position description document will be used in determining the performance of the Chief Executive Officer with particular emphasis on:-

- i) accurate and timely advice to the Council;

- ii) collaboration with the Council;
- iii) innovative and visionary leadership;
- iv) effective networks;
- v) a work environment that facilitates the development of people and encourages them to perform at a high level;
- vi) effective and accountable application of financial and physical resources;
- vii) management strategies that enhance service delivery;
- viii) development, implementation of and review of Council policies and procedures.

The performance criteria may be varied and any other criteria may be included by agreement between the parties at any time during the term of this Contract.

The format of the review once the criteria is agreed upon will be to have the Chief Executive Officer comment on the individual criteria and then send the evaluation form to individual Councillors to review the CEO's performance over the previous 12 months and then evaluate the performance in relation to the criteria.

Statutory Environment

Local Government Act 1995, section 5.38 – Council is required to review the performance of the CEO at least once each year.

Policy Implications

The CEO Performance Review is undertaken in accordance with Council's Policy.

Strategic Implications

Effective Staff Performance

Financial Implications

Negotiation of contract Remuneration package.

Voting Requirements



Simple Majority



Absolute Majority


OFFICER RECOMMENDATIONS

That Council review the criteria set out in the Key Result Area Appendix of the Chief Executive Officers contract and submit the evaluation form prior to the May meeting for discussion.

9.2 COMMUNITY AND REGULATORY SERVICE

9.2.1 WIFI CARAVAN PARK

| | | |
|-------------------------|--------------------|-----|
| Responsible Officer: | Jamie Criddle, CEO | |
| Author: | Jasmine Geier, MCS | |
| File Reference: | ES1.6.1 | |
| Disclosure of Interest: | Nil | |
| Attachments: | Nil | |
| Signature: | Officer | CEO |



Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Background

To allow Council to consider an upgrade to the Caravan Park to set-up an Internet System to allow for free access to WIFI for visitors. Rather than charging for this WIFI service it is recommended that we offer and promote this service free of charge.

Currently, the Administration Office NBN Wireless connection is not being used, as the office is now running via the connection supplied by Ramelius Resources. Instead of Disconnecting this service it is suggested that we relocate this service to offer free Wifi to Caravan Park users and the surrounding area. Council is already being charged a monthly subscription for the NBN Connection of \$165.00 per month.

Comment

Activ8me, our NBN wireless supplier will relocate our Current service for NO CHARGE with a 2 Week Timeframe on installation.

After being in contact with Contactor 4WiFi, it has been recommended to install a 4WiFi controller which has an in-built WiFi access point that will cover the Camp Kitchen area. Outside in the Park would require a 4x Directional 2.4Ghz APs on the roof with a single 5Ghz AP. The costs involved in the project amount to \$890ex GST (plus shipping). There will also be an annual subscription to 4WiFi platform. This is a yearly subscription is \$720ex GST/year.

Options

Option 1 – Install the Wifi System to the Caravan Park and surrounding area now at a cost of \$890 ex GST and budget for the annual subscription in the 2019/20 budget. (total cost \$890)

Option 2 – Install the Wifi System to the Caravan Park and surrounding area in the next budget (2019/20) at a cost of \$890 ex GST and budget for the annual subscription in the 2019/20 budget. (\$1,610)

Option 3 – Do nothing

Statutory Environment

Nil

Policy Implications

Nil

Strategic Implications

Nil



Financial Implications

There are no direct financial implications arising from this report



Voting Requirements

☐

Simple Majority

☒

Absolute Majority

OFFICER RECOMMENDATIONS

That Council recommends the appropriate action in relation to the upgrade to the Caravan Park to set-up an Internet System to allow for free access to WIFI.

NIL

9.3 WORKS AND SERVICE

NIL

9.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES

NIL

10 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

11 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING

12 DATE AND TIME OF NEXT MEETING

The next ordinary meeting of Council will be held on 18th April 2019 commencing at 3.30pm

13 MEETING CLOSURE

There being no further business the President, Cr Day declared the meeting closed at pm