

SHIRE OF
WESTONIA
A vibrant community lifestyle

AGENDA

Ordinary Council Meeting

To be held in Council Chambers, Wolfram Street Westonia

Thursday 21st February 2019

Commencing 3.30pm

Dear Councillors,

The next Ordinary Meeting of the Council of the Shire of Westonia will be held on Thursday 20th December 2018 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

Audit Committee Meeting - 3.00pm

Council Meeting – 3.30 pm

JAMIE CRIDDLE
CHIEF EXECUTIVE OFFICER
15 February 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.

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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 DL Geier	
Cr JJ Jefferys	
Cr RA Della Bosca	

Staff:

Mr. JC Criddle	Chief Executive Officer
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Members of the Public: Nil

Apologies: Cr RS Corsini

Approved Leave of Absence: Cr WJ Huxtable Deputy President

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 20th December 2018 be confirmed as a true and correct record.

That the minutes of the Electors Meeting o held on 7th February 2019 be confirmed as a true and correct record

6. RECEIVAL OF MINUTES

Nil

7. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

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

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 **21st February 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 **21st February 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 **21st February 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

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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 December 2018 & January 2019. The credit card statements currently show: -

CEO	December 2018 \$2,477.07 associated with the purchase of Activ8inet Housing & Office, Email Exchange Platform, Licences, Seniors Luncheon, Freight Lift for Caravan Park, Vacuum Bags & Storage Containers School, Environmental health licence & Vehicle Purchases/Fuel
	January 2019 \$811.04 associated with the purchase of Activ8inet Housing & Office, Email Exchange Platform, MS Mobile Repairs & Vehicle Fuel
Works Supervisor	December 2018 \$350.10 associated with the purchase of Midland Tools Pty Ltd, Licences & BWS Liq.
	January 2019 \$ 168.55 associated with the purchase of Vehicle Fuel

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

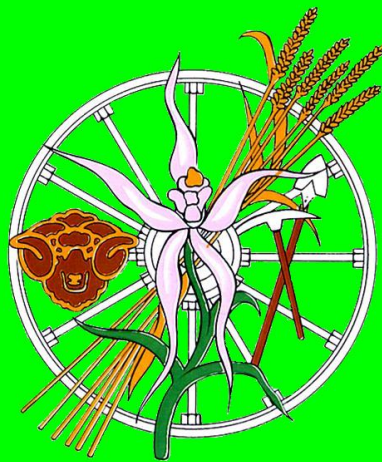
OFFICER RECOMMENDATIONS

That December 2018 accounts submitted to today's meeting on Municipal vouchers 3713 to 3723 and D/Debits EFT3373 to EFT3421 (inclusive of Department of Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$314,825.60 be passed for payment.

That January 2019 accounts submitted to today's meeting on Municipal vouchers 3724 to 3732 and D/Debits EFT33422 to EFT3459 (inclusive of Department of Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$201,472.75 be passed for payment.

Attachment 9.1.1

Shire of Westonia



Accounts for Payment

for period ending
31st December 2018 & 31st January 2019

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

Chq/EFT	Date	Name	Description	Amount	Bank
B/S	01/12/2018	FEE - BANK FEES	BANK FEES	-204.76	1
B/S	01/12/2018	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-2439.85	1
B/S	01/12/2018	WESTNET - INTERNET PROVIDER FEE	INTEREST RECEIVED	-66.00	1
EFT3373	03/12/2018	Treasury Corporation	Loan 5 Payment	-34122.63	1
B/Pay	04/12/2018	ATO	BAS Liability Nov18	-21663.00	1
B/S	05/12/2018	Bankwest Corporate Mastercard	JC Criddle Credit Card Transaction	-4906.09	1
DD2255.1	09/12/2018	WASUPER	Payroll deductions	-5103.77	1
DD2255.2	09/12/2018	Colonial First State FirstChoice Wholsale Personal Super	Superannuation contributions	-106.21	1
DD2255.3	09/12/2018	MLC Masterkey	Superannuation contributions	-263.69	1
DD2255.4	09/12/2018	Australian Catholic Superannuation Retirement Fund	Superannuation contributions	-211.35	1
DD2255.5	09/12/2018	Sunsuper	Superannuation contributions	-56.81	1
DD2255.6	09/12/2018	Amp Flexible Lifetime Super	Superannuation contributions	-165.32	1
B/S	11/12/2018	PAYROLL	Payroll Liability 11/12/2018	-29630.36	1
B/S	11/12/2018	SOCIAL CLUB	Payroll Liability 11/12/2018	-50.00	1
EFT3374	11/12/2018	JASMINE L GEIER	Mobile reimbursement Oct - dec 18	-222.00	
EFT3375	11/12/2018	AVN Northam Pty Ltd trading as Merredin Toyota	GST amount not paid	-12.93	1
EFT3376	11/12/2018	Toll Ipec	Freight plant parts	-33.60	1
EFT3377	11/12/2018	Wheatbelt Country Supplies	1 roll blueline, various poly fitters	-371.85	1
EFT3378	11/12/2018	Ron Bateman & Co	3x tins galvanised paing, 1x roll mig wire	-122.92	1
EFT3379	11/12/2018	Two Dogs Home Hardware	Fertilizer, insecticide for lawns, pation brackets, galvanised screws, retic controller	-333.76	1
EFT3380	11/12/2018	Carrabin Roadhouse (Rythdale P/L)	Diesel fuel, meals beverages	-1165.15	1
EFT3381	11/12/2018	Hutton and Northey Sales	Short Tail Suzi coil	-146.39	1
EFT3382	11/12/2018	Merredin Rural	Ring fastener tool, ring fasteners, rapid set cement, 1x roll plain wire, tin snips, pkt spray jets	-946.51	1
EFT3383	11/12/2018	Shire of Merredin	Regional Library Activity Plan	-323.50	1
EFT3384	11/12/2018	Douglas Contracting	Repairs to fence panels	-253.00	1
EFT3385	11/12/2018	Signs Etc	Polo's with logo, starter clothing package B Price, M Iberg	-837.94	1
EFT3386	11/12/2018	APRA Australasian Performing Right Association Limited	Licence fee 01/12/2018 to 30/11/2019 Westonia Complex	-73.16	1
EFT3387	11/12/2018	Cliff Haines Tyres & More	1x bosch battery	-210.00	1

Chq/EFT	Date	Name	Description	Amount	Bank
EFT3388	11/12/2018	Ag Implements	torque guard, HY guard, 20lt plus 5011	-2064.44	1
EFT3389	11/12/2018	Great Southern Fuel Supplies	Various card purchases	-275.34	1
EFT3390	11/12/2018	Westonia Co - operative	Admin refreshments GST free	-3167.18	1
EFT3391	11/12/2018	Australia Post	Various postage and stamps	-381.28	1
EFT3392	11/12/2018	Ramsay Construction Pty Ltd	Health Officer service Oct 2018, Building surveyor Oct 18	-1408.00	1
EFT3393	11/12/2018	Wheatbelt Steel Supplies	Square edge flats, Patio Tube, Steel for fork repairs	-1195.80	1
EFT3394	11/12/2018	Ancor Electrical	Electrical isolation C Park, Install various power points, satellite point, install fan lights, install heater enwuite, replace 2x fan ligh heaters	-2655.45	1
EFT3395	11/12/2018	Elec Tech Diesel Services	Install quick hitch plug, Aircon check, replace isolator switch	-731.98	1
EFT3396	11/12/2018	Northside Tavern	Food & Beverages seniors Christmas Lunch x 40 people @ \$30ph	-1475.00	1
3713	11/12/2018	Australian Communications and Media Authority	Licence #1991669/1 broadcasting retransmission 42 Wolfram	-44.00	1
3714	11/12/2018	Water Corporation	Various Standpipe water charges	-13168.03	1
3715	11/12/2018	TELSTRA CORPORATION LIMITED	Telephone usage Telecentre	-201.91	1
EFT3397	12/12/2018	2V.NET IT Solutions	Server Exchange 365 migration licence, Mail server SSL certificate 2 years	-1374.00	1
EFT3398	12/12/2018	Abbot & Co Packaging	A4 brochures, Hood Penn Museum, Invoice books C/Park	-1865.00	1
EFT3399	12/12/2018	JR & A Hersey Pty Ltd	Various safety gear, 100 guide posts	-2858.81	1
EFT3400	12/12/2018	A.D. Engineering International	ADEI WAN Quarterly 3G service	-89.10	1
EFT3401	12/12/2018	Lawn Doctor (D & E Parker Lawn Services)	Verti mow and sweep oval	-3597.00	1
EFT3402	12/12/2018	Wessie Pty Ltd	Private works Carrabin Project 29 hrs dozer hire	-7018.00	1
EFT3403	13/12/2018	Merredin Freightlines	Roadtrain hire GEH project, Loader Hire GEH project	-43916.25	1
3716	13/12/2018	Cash	Petty Cash	-442.00	1
EFT3404	20/12/2018	RA DELLA BOSCA	July 18 to December 18 Sitting Fee	-1776.50	1
EFT3405	20/12/2018	R & K Day	July 18 to December 18 Sitting Fee	-4053.00	1
3717	20/12/2018	Cash	July 18 to December 18 Sitting Fee	-7106.00	1
3718	20/12/2018	Cash	Council Xmas Party 2018	-1800.00	1

Chq/EFT	Date	Name	Description	Amount	Bank
EFT3406	21/12/2018	Avon Waste	82 domestic bins, service 1 cardboard only bin, service 2 mingle bins	-1428.12	1
EFT3407	21/12/2018	Copier Support	Meter Read Photo copiers office & CRC	-347.13	1
EFT3408	21/12/2018	Toll Ipec	Various freight	-58.09	1
EFT3409	21/12/2018	Ron Bateman & Co	Rubber block mount, Camlock seal	-61.59	1
EFT3410	21/12/2018	Two Dogs Home Hardware	Dutch Hoes, fluro tubes, araldite, ratchet straps, retractable knife, screws, utility blades, lawnmower	-759.67	1
EFT3411	21/12/2018	Westonia Community Resources Centre	6x people first aid course, 1x person with concession first aid course	-598.00	1
EFT3412	21/12/2018	Tyreright Merredin	4x advance i/R 22.5 Tyres	-1914.00	1
EFT3413	21/12/2018	Liberty Oil rural Pty Ltd	7800litres Diesel	-9722.70	1
EFT3414	21/12/2018	Cliff Haines Tyres & More	Puncture repair	-35.00	1
EFT3415	21/12/2018	Merredin Freightlines	Roadtrain hire & Loader hire Great Eastern Highway project	-25517.50	1
EFT3416	21/12/2018	Merredin Community Resource Centre	Christmas advertisment 2018	-40.00	1
EFT3417	21/12/2018	Butler Settineri (Audit) Pty Ltd	Interim Audit Fee Final Fee, Fee regarding Road Infrastructure valuation	-3960.00	1
EFT3418	21/12/2018	Fleet Partners	Packaged Novated Lease Nov/Dec 2018	-2146.41	1
EFT3419	21/12/2018	Ramsay Construction Pty Ltd	Health Officer Service for November 2018	-1408.00	1
EFT3420	21/12/2018	Bruce Rock Engineering	Wheel alignment light truck	-163.64	1
3719	21/12/2018	Water Corporation	Various water charges	-9300.91	1
3720	21/12/2018	TELSTRA CORPORATION LIMITED	Various telephone usage	-1335.14	1
3721	21/12/2018	Synergy	Streetlight acount Dec18	-612.10	1
3722	21/12/2018	Merredin Medical Centre	Workers Comp progress report	-77.50	1
3723	21/12/2018	Aquatic Services WA P/I	Attend site to service Recirculation pump, supply pool chemicals	-4653.00	1
DD2270.1	23/12/2018	WASUPER	Payroll deductions	-4997.56	1
DD2270.2	23/12/2018	Colonial First State FirstChoice Wholsale Personal Super	Superannuation contributions	-132.76	1
DD2270.3	23/12/2018	MLC Masterkey	Superannuation contributions	-202.30	1
DD2270.4	23/12/2018	Australian Catholic Superannuation Retirement Fund	Superannuation contributions	-211.35	1
DD2270.5	23/12/2018	Sunsuper	Superannuation contributions	-48.69	1
DD2270.6	23/12/2018	Amp Flexible Lifetime Super	Superannuation contributions	-155.06	1

Chq/EFT	Date	Name	Description	Amount	Bank
B/S	24/12/2018	PAYROLL	Payroll Liability 23/12/2018	-26247.36	1
B/S	24/12/2018	SOCIAL CLUB	Payroll Liability 23/12/2018	-50.00	1
B/S	24/12/2018	2VNET - MONTHLY MAINTENANCE FEE	MONTHLY MAINTENANCE FEE	-578.95	1
EFT3421	24/12/2018	Treasury Corporation	Principal & Interest on Coop bus	-5419.60	1
B/S	31/12/2018	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-5936.85	1
				<u><u>-\$ 314,825.60</u></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 3713 to 3723, and D/Debits from EFT3373 to EFT3421 (inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$314,825.60 submitted to each member of the Council on Thursday 21 February 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

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

Chq/EFT	Date	Name	Description	Amount	Bank
B/S	01/01/2019	FEE - BANK FEES	BANK FEES	-155.78	1
B/S	01/01/2019	WESTNET - INTERNET PROVIDER FEE	INTERNET PROVIDER FEE	-66.00	1
DD2282.1	06/01/2019	WASUPER	Payroll deductions	-5795.75	1
DD2282.2	06/01/2019	Colonial First State FirstChoice Wholsale Personal Super	Superannuation contributions	-141.23	1
DD2282.3	06/01/2019	MLC Masterkey	Superannuation contributions	-198.92	1
DD2282.4	06/01/2019	Australian Catholic Superannuation Retirement Fund	Superannuation contributions	-211.35	1
DD2282.5	06/01/2019	Sunsuper	Superannuation contributions	-75.74	1
DD2282.6	06/01/2019	Amp Flexible Lifetime Super	Superannuation contributions	-152.17	1
B/S	07/01/2019	PAYROLL	Payroll Liability 06/01/2019	-30060.69	1
B/S	07/01/2019	SOCIAL CLUB	Payroll Liability 06/01/2019	-50.00	1
EFT3422	11/01/2019	Avon Waste	82 Domestic rubbish bins, service 1 Cardboard bin, Service 2 mingle bulk bins	-3632.46	1
EFT3423	11/01/2019	AVN Northam Pty Ltd trading as Merredin Toyota	10,000 kilometer service OWT	-273.19	1
EFT3424	11/01/2019	Toll Ipec	Freight Plant Parts	-31.96	1
EFT3425	11/01/2019	Wheatbelt Country Supplies	Round up, Kelpie s-zine, work boots, LED beacon	-1764.68	1
EFT3426	11/01/2019	Ron Bateman & Co	Various clamps, sockets,hoses nipples, nozzles	-1111.31	1
EFT3427	11/01/2019	Two Dogs Home Hardware	Various hardware requirements	-263.67	1
EFT3428	11/01/2019	Hutton and Northey Sales	4x sets of bearings	-183.94	1
EFT3429	11/01/2019	LGIS Risk Management	Regional Risk Co-ordinator Program 2018/2019 service to 19/12/2018	-2242.90	1
EFT3430	11/01/2019	Local Pest Control	General Pest Treatment	-10142.00	1
EFT3431	11/01/2019	Liberty Oil rural Pty Ltd	500 litres ULP	-578.85	1
EFT3432	11/01/2019	R & K Day	788t Gravel	-788.00	1
EFT3433	11/01/2019	Department Of Planning, Lands & Heritage	Lease rent ad per agreement	-4400.00	1
EFT3434	11/01/2019	JR & A Hersey Pty Ltd	1x 5ltr Spray backpack	-179.00	1
EFT3435	11/01/2019	Westonia Bowling/tennis Club's Bar Account	Drink catering Christmas funtion	-312.00	1
EFT3436	11/01/2019	Great Southern Fuel Supplies	Fuel card purchases CEO	-313.28	1
EFT3437	11/01/2019	Westonia Co - operative	Various purchases during December 2018	-3404.47	1
EFT3438	11/01/2019	Wheatbelt Steel Supplies	Gal-6500 Square hollow AS1163 galvanised, 1pkt hex galv tek screws	-227.15	1
EFT3439	11/01/2019	Robert Broomhall	Various carpet & furniture cleaning	-680.00	1
3724	11/01/2019	Australian Communications and Media Authority	Boradcasting retransmission Licence#1564476/1	-44.00	1
3725	11/01/2019	TELSTRA CORPORATION LIMITED	Various telephones charges	-879.17	1
3726	11/01/2019	Synergy	Various Power usage	-6108.20	1
3727	11/01/2019	HI-LO CONSTRUCTION	Various repairs & construction jobs	-14816.78	1
775	15/01/2019	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-4930.80	1
EFT3440	17/01/2019	Shire of Kellerberrin	Reimbursement Meal @ Market & Co Crown LG Conference	-72.36	1
EFT3441	17/01/2019	Wheatbelt Country Supplies	1x pair work boots - Kevin Paust	-227.00	1
EFT3442	17/01/2019	Ron Bateman & Co	Various Hardware requirements	-1640.77	1
EFT3443	17/01/2019	Two Dogs Home Hardware	Pkt Tek screws, 8l industrial sprayer	-77.65	1
EFT3444	17/01/2019	Carrabin Roadhouse (Rythdale P/L)	2x Cartons Beer	-110.00	1
EFT3445	17/01/2019	Tyreright Merredin	1x puncture repair kit	-55.00	1

Chq/EFT	Date	Name	Description	Amount	Bank
EFT3446	17/01/2019	Westonia Tavern	Meals & Beverages August 2018 Council Meeting	-371.00	1
EFT3447	17/01/2019	Mech Tech Diesel Services Pty Ltd	Inspection & Service Various Council Plant	-9593.39	1
EFT3448	17/01/2019	Fleet Partners	Packaged Novated Lease 208841 Dec18/Jan19	-2146.41	1
EFT3449	17/01/2019	Australia Post	Various Postage	-49.59	1
EFT3450	17/01/2019	LG Corporate Solutions Pty Ltd	1x meal @ Theo & Co during LG Professionals Conference	-18.62	1
3728	17/01/2019	Merredin Medical Centre	Workers Comp Progress report Level B Stever Werner 8/1/2019	-77.50	1
DD2288.1	20/01/2019	WASUPER	Payroll deductions	-5312.59	1
DD2288.2	20/01/2019	Colonial First State FirstChoice Wholsale Personal Super	Superannuation contributions	-157.99	1
DD2288.3	20/01/2019	MLC Masterkey	Superannuation contributions	-243.56	1
DD2288.4	20/01/2019	Australian Catholic Superannuation Retirement Fund	Superannuation contributions	-211.35	1
DD2288.5	20/01/2019	Sunsuper	Superannuation contributions	-56.81	1
DD2288.6	20/01/2019	Amp Flexible Lifetime Super	Superannuation contributions	-167.60	1
B/S	21/01/2019	Bankwest Corporate Mastercard	Credit Card Purchases	-2837.17	1
BPAY	21/01/2019	ATO	BAS Liability Dec 18	-30776.00	1
B/S	22/01/2019	PAYROLL	Payroll Liability 06/01/2019	-30209.31	1
B/S	22/01/2019	SOCIAL CLUB	Payroll Liability 06/01/2019	-50.00	1
EFT3451	23/01/2019	Toll Ipec	Freight esky Path West	-14.10	1
EFT3452	23/01/2019	Ron Bateman & Co	Ball valve, lay flat, clamps, lump ends, camlocks, roll weather tape, 2 nipples"	-433.53	1
EFT3453	23/01/2019	Two Dogs Home Hardware	2 T piece priming fluid	-50.16	1
EFT3454	23/01/2019	Hutton and Northey Sales	7 pin large trailer plug"	-28.18	1
EFT3455	23/01/2019	Treasury Corporation	GFEE for period ending 31 December 2018	-601.23	1
EFT3456	23/01/2019	Reece Australia Pty Ltd	Rainbird Peb solenoid coil	-398.64	1
EFT3457	23/01/2019	Mech Tech Diesel Services Pty Ltd	Electrical repairs P3, P4	-2127.20	1
EFT3458	23/01/2019	Ancor Electrical	Install generator inlet switches, CEO & Works houses	-1077.84	1
EFT3459	23/01/2019	Betta Roads Pty Ltd	20, 2kg bottles Polycom	-13200.00	1
3729	23/01/2019	Australian Communications and Media Authority	Apparatus licence renewal fee, Fixed point, mobiles	-203.00	1
3730	23/01/2019	Water Corporation	Water charges Vacant Land 20 Pyrite	-41.69	1
3731	23/01/2019	TELSTRA CORPORATION LIMITED	Various Telephone usage - Mobiles	-654.45	1
3732	23/01/2019	Synergy	Various power usage	-494.65	1
B/S	25/01/2019	2VNET - MONTHLY MAINTENANCE FEE	MONTHLY MAINTENANCE FEE	-578.95	1
B/S	31/01/2019	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-2892.02	1



-\$ 201,472.75

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 3724 to 3732, and D/Debits from EFT3422 to EFT3459 (inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$201,472.75 submitted to each member of the Council on Thursday 21 February 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 – DECEMBER 2018 & JANUARY 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 December 2018 & 31st January 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

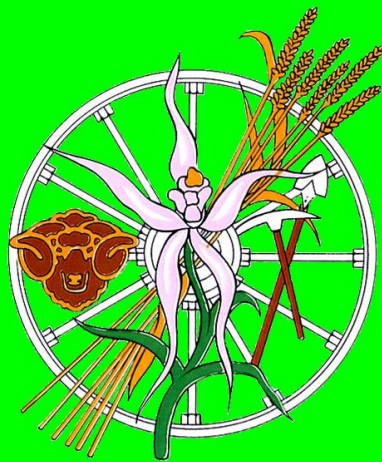
☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That Council adopt the Monthly Financial Report for the period ending 31st December 2018 & 31st January 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 December 2018 & 31st January 2019

SHIRE OF WESTONIA
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 December 2018

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

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**Shire of Westonia
Information Summary
For the Period Ended 31 December 2018**

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 December 2018 of \$1,608,489.

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 ▲ \$ 491,494 Construction jobs commencing,

Capital Revenue

Grants, Subsidies and Contributions ▲ \$133,000 Road Grants require recouping
Proceeds from Disposal of Assets ▲ \$133,800 journals required

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Buildings	-88% -	\$ 85,373	\$ 35,100	\$ 75,434
Furniture & Office Equip.	-30% -	\$ 17,000	\$ 8,496	\$ 5,153
Plant , Equip. & Vehicles	-1% -	\$ 245,000	\$ 122,496	\$ 1,809
Transport	-2% -	\$ 1,054,650	\$ 514,800	\$ 23,306
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	59% \$	772,616	\$ 515,077	\$ 458,458
Non-operating Grants, Subsidies and Contributions	23% \$	573,388	\$ 475,243	\$ 133,000
	44% \$	1,346,004	\$ 990,320	\$ 591,458
Rates Levied	106% \$	941,290	\$ 941,290	\$ 998,223

% Compares current ytd actuals to annual budget

Financial Position	This Time Last			
	Year	Current		
	31 Dec 2017	31 Dec 2018		
Adjusted Net Current Assets	200% \$	972,159	\$	1,943,380
Cash and Equivalent - Unrestricted	168% \$	872,821	\$	1,467,184
Cash and Equivalent - Restricted	100% \$	622,281	\$	622,345
Receivables - Rates	67% \$	196,053	\$	130,707
Receivables - Other	11321% \$	2,639	\$	298,759
Payables	63% \$	26,480	\$	16,624

% 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



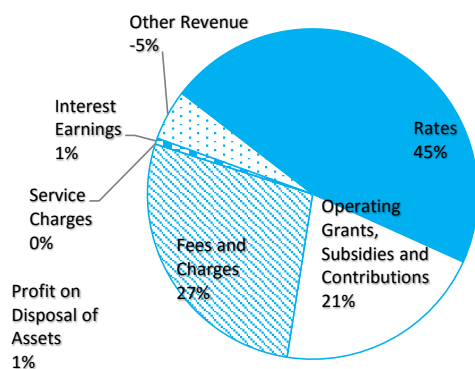
Reviewed by: Jamie Criddle



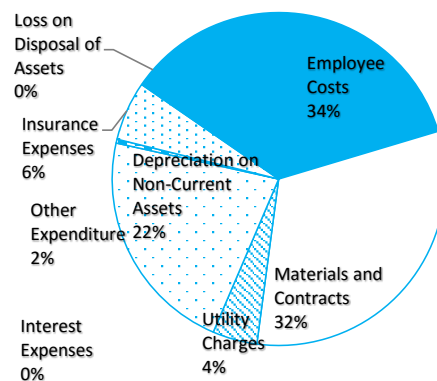
Date prepared:

**Shire of Westonia
Information Summary
For the Period Ended 31 December 2018**

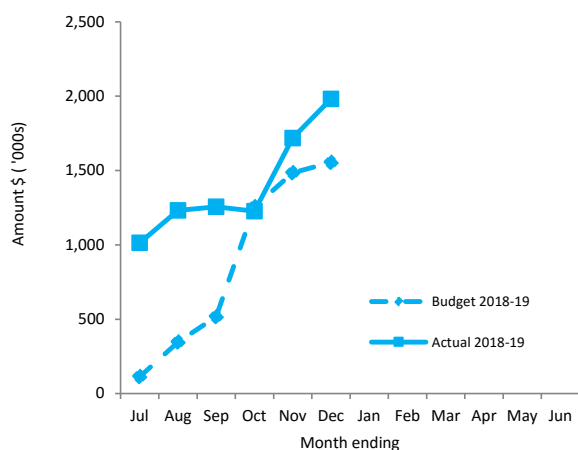
Operating Revenue



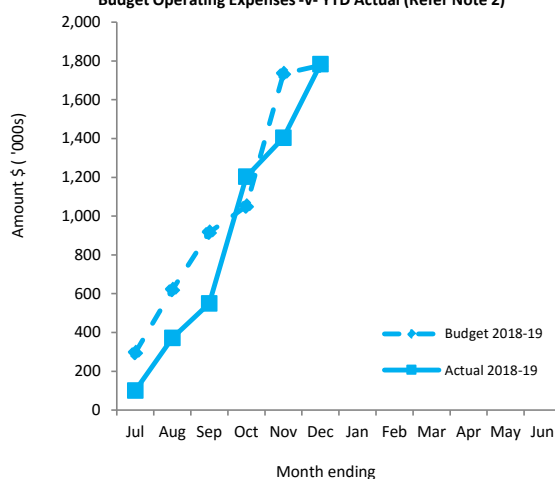
Operating Expenditure



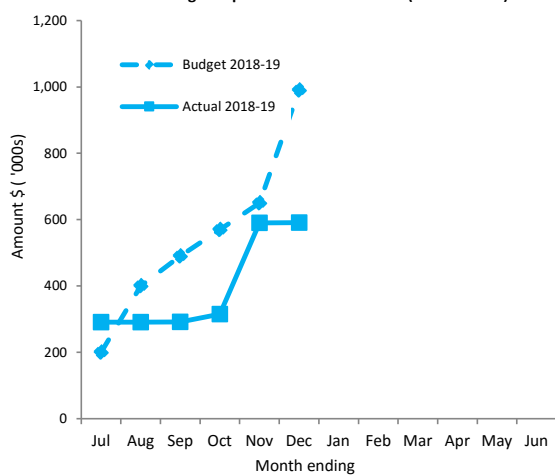
Budget Operating Revenues -v- Actual (Refer Note 2)



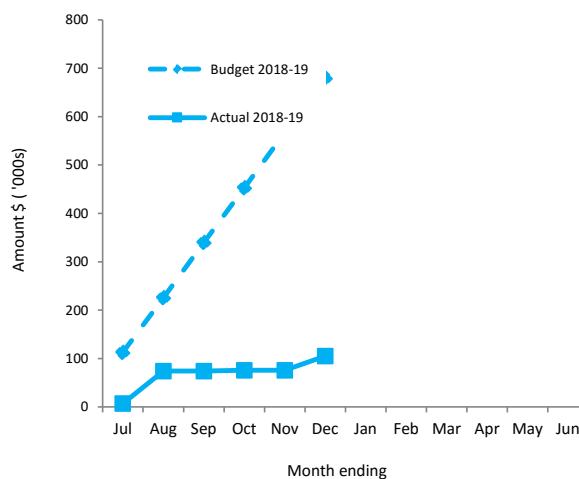
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 December 2018

	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	0	562	562		
General Purpose Funding - Rates	9	941,292	941,290	998,223	56,933	6%	
General Purpose Funding - Other		607,664	335,580	337,520	1,940	1%	
Law, Order and Public Safety		43,400	7,955	8,294	339	4%	
Health		2,000	1,200	800	(400)	(33%)	
Education and Welfare		2,000	2,000	6,168	4,168	208%	
Housing		182,145	86,411	84,694	(1,717)	(2%)	
Community Amenities		10,300	8,800	8,250	(550)	(6%)	
Recreation and Culture		61,800	19,200	12,421	(6,779)	(35%)	▼
Transport		68,000	68,000	126,422	58,422	86%	▲
Economic Services		102,167	27,994	49,639	21,645	77%	▲
Other Property and Services		67,648	46,550	349,903	303,353	652%	▲
		2,089,566	1,544,980	1,982,895			
Expenditure from operating activities							
Governance		(309,558)	(188,232)	(177,163)	11,069	6%	▲
General Purpose Funding		(42,000)	(17,830)	(13,574)	4,256	24%	▲
Law, Order and Public Safety		(62,610)	(31,558)	(28,812)	2,746	9%	▲
Health		(33,890)	(13,150)	(12,034)	1,116	8%	▲
Education and Welfare		(43,321)	(17,194)	(17,904)	(710)	(4%)	
Housing		(172,608)	(80,111)	(65,368)	14,743	18%	▲
Community Amenities		(128,266)	(50,888)	(44,429)	6,459	13%	▲
Recreation and Culture		(739,548)	(365,654)	(343,993)	21,661	6%	▲
Transport		(1,849,792)	(549,034)	(486,883)	62,151	11%	▲
Economic Services		(332,217)	(202,920)	(193,325)	9,595	5%	
Other Property and Services		118,590	50,777	(400,361)	(451,138)	888%	
		(3,595,220)	(1,465,794)	(1,783,846)			
Operating activities excluded from budget							
Add back Depreciation		1,909,240	513,287	393,294	(119,993)	(23%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	5,729	0	20,481	20,481		▲
Adjust Provisions and Accruals		0	0	0	0		
Amount attributable to operating activities		409,315	592,474	612,823			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	575,244	0	133,000	133,000		▲
Proceeds from Disposal of Assets	8	133,800	0	133,800	133,800		▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(85,373)	(35,100)	(75,434)	(40,334)	(115%)	▼
Infrastructure Assets - Roads	13	(1,054,650)	(514,800)	(23,306)	491,494	95%	▲
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)	(122,496)	(1,809)	120,687	99%	▲
Furniture and Equipment	13	(17,000)	(8,496)	(5,153)	3,343	39%	▲
Amount attributable to investing activities		(692,979)	(680,892)	161,098			
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)	(7,262)	257,538	97%	▲
Amount attributable to financing activities		(585,173)	(335,173)	(45,495)			
Closing Funding Surplus(Deficit)	3	11,225	456,470	1,608,489			

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 December 2018

	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	998,223	56,933	6%	▲
Operating Grants, Subsidies and Contributions	11	805,116	414,625	456,395	41,770	10%	▲
Fees and Charges		270,795	153,951	603,623	449,672	292%	▲
Service Charges		0	0	0	0		
Interest Earnings		21,600	11,600	13,199	1,599	14%	
Other Revenue		42,117	24,014	(109,025)	(133,039)	(554%)	▼
Profit on Disposal of Assets	8	8,648	0	20,481			
		2,089,566	1,545,480	1,982,896			
Expenditure from operating activities							
Employee Costs		(922,994)	(518,710)	(606,184)	(87,474)	(17%)	▼
Materials and Contracts		(438,023)	(240,962)	(565,917)	(324,955)	(135%)	▼
Utility Charges		(156,460)	(92,104)	(77,242)	14,862	16%	▲
Depreciation on Non-Current Assets		(1,909,240)	(513,287)	(393,294)	119,993	23%	▲
Interest Expenses		(8,711)	(6,589)	(6,729)	(140)	(2%)	
Insurance Expenses		(107,000)	(66,195)	(102,802)	(36,607)	(55%)	▼
Other Expenditure		(49,873)	(27,947)	(31,678)	(3,732)	(13%)	
Loss on Disposal of Assets	8	(2,919)	0	0			
		(3,595,220)	(1,465,794)	(1,783,845)			
Operating activities excluded from budget							
Add back Depreciation		1,909,240	513,287	393,294	(119,993)	(23%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	5,729	0	20,481	20,481		▲
Adjust Provisions and Accruals			0	0	0		
Amount attributable to operating activities		409,315	592,974	612,825			
Investing activities							
Non-operating Grants, Subsidies and Contributions	11	575,244	0	133,000	133,000		▲
Proceeds from Disposal of Assets	8	133,800		133,800	133,800		▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(85,373)	(35,100)	(75,434)	(40,334)	(115%)	▼
Infrastructure Assets - Roads	13	(1,054,650)	(514,800)	(23,306)	491,494	95%	▲
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)	(122,496)	(1,809)	120,687	99%	▲
Furniture and Equipment	13	(17,000)	(8,496)	(5,153)	3,343	39%	▲
Amount attributable to investing activities		(692,979)	(680,892)	161,098			
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)	(7,262)	257,538	97%	▲
Amount attributable to financing activities		(585,173)	(335,173)	(45,495)			
Closing Funding Surplus (Deficit)	3	11,225	456,970	1,608,489	1,151,518	252%	▲

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.

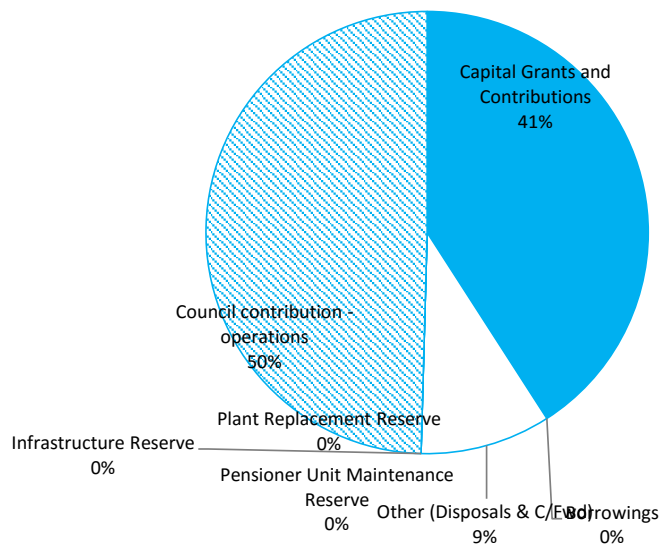
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF WESTONIA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 December 2018

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	75,434	0	(35,100)	85,373	(75,434)	(40,334)
Infrastructure Assets - Roads	13	23,306	0	(514,800)	1,054,650	(23,306)	491,494
Infrastructure Assets - Footpaths	13	0	0	0	0	0	0
Plant and Equipment	13	0	1,809	(122,496)	245,000	(1,809)	120,687
Furniture and Equipment	13	5,153	0	(8,496)	17,000	(5,153)	3,343
Capital Expenditure Totals		103,893	1,809	(680,892)	1,402,023	(105,702)	575,190
Capital acquisitions funded by:							
Capital Grants and Contributions				475,243	573,366	133,000	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				0	133,800	133,800	
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				(1,156,135)	694,857	(372,502)	
Capital Funding Total				(680,892)	1,402,023	(105,702)	

Budgeted Capital Acquisitions Funding



SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2018

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 December 2018

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 December 2018

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 December 2018

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 December 2018

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	562			Timing	N/A
General Purpose Funding - Rates	56,933	6%		Timing	N/A
General Purpose Funding - Other	1,940	1%		Timing	N/A
Law, Order and Public Safety	339	4%		Timing	N/A
Health	(400)	(33%)			N/A
Education and Welfare	4,168	208%		Timing	School Overflow - Mahoney, Williams & Nelson Rent Income
Housing	(1,717)	(2%)			N/A
Community Amenities	(550)	(6%)		Timing	N/A
Recreation and Culture	(6,779)	(35%)	▼	Timing	MOU Due in December 18
Transport	58,422	86%	▲	Timing	Profit on Sale of Asset Pardo & Land Cruiser
Economic Services	21,645	77%	▲	Timing	Increase in Museum Entry Sales No Budget
Other Property and Services	303,353	652%	▲	Timing	Depreciation Sale proceeds and PrivateWorks LeandLease
Operating Expense					
Governance	11,069	6%	▲	Timing	N/A
General Purpose Funding	4,256	24%	▲	Timing	N/A
Law, Order and Public Safety	2,746	9%	▲	Timing	N/A
Health	1,116	8%	▲	Timing	N/A
Education and Welfare	(710)	(4%)		Timing	N/A
Housing	14,743	18%	▲	Timing	N/A
Community Amenities	6,459	13%	▲	Timing	N/A
Recreation and Culture	21,661	6%	▲	Timing	N/A
Transport	62,151	11%	▲	Timing	N/A
Economic Services	9,595	5%		Timing	N/A
Other Property and Services	(451,138)	888%		Timing	Increase in Cost Insurance on Works & Private Works Costs
Capital Revenues					
Grants, Subsidies and Contributions	133,000		▲	Timing	Road Grants require recouping
Proceeds from Disposal of Assets	133,800		▲	Permanent	journals required
Capital Expenses					
Land and Buildings	(40,334)	(115%)	▼	Timing	Projects Not started, CEACA Exp not required yet
Infrastructure - Roads	491,494	95%	▲	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	120,687	99%	▲	Timing	Purchase of Pardo & Landcruiser
Furniture and Equipment	3,343	39%	▲	Timing	N/A
Financing					
Loan Principal	32,140	46%	▲	Timing	Loan payment effected in subsequent month

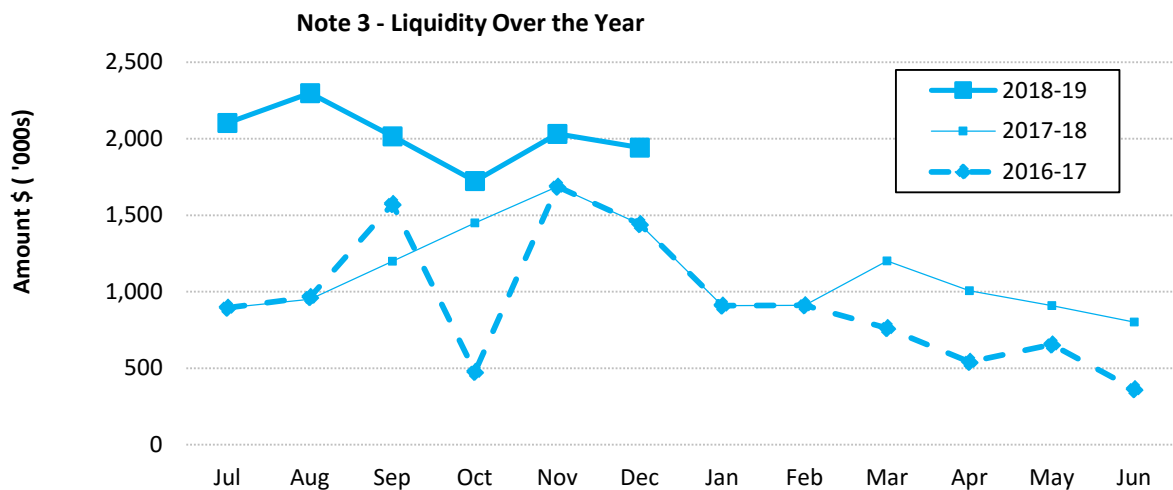
General Comments

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	31 Dec 2017	31 Dec 2018
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	879,387	872,821	1,467,184
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	617,534	622,281	622,345
Receivables - Rates	6	13,241	196,053	130,707
Receivables - Other	6	95,217	2,639	298,759
Interest / ATO Receivable/Trust		(1,172)	(5,299)	0
Inventories		7,964	7,964	139,424
		1,612,171	1,696,459	2,658,419
Less: Current Liabilities				
Payables		(26,480)	(11,473)	(16,624)
Provisions		(90,546)	(90,546)	(76,070)
		(117,026)	(102,019)	(92,694)
Less: Cash Reserves	7	(615,083)	(622,281)	(622,345)
Net Current Funding Position		880,062	972,159	1,943,380



Comments - Net Current Funding Position

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	1,467,184			1,467,184	BankWest	0.10%	At Call
Trust Bank Account			78,105	78,105	BankWest	0.10%	At Call
Cash On Hand				0	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Gold		622,345		622,345	BankWest	3.00%	23-Dec-18
Total	1,467,184	622,345	78,105	2,167,634			

Corporate MasterCard

Transaction Summary	Total Amount	Institution	Interest Rate	Reporting Period End Date
	\$			
Card # **** *270				
Criddle, Jameon C		Bankwest	17.99%	31-Dec-18
Activ8inet Housing & Office	469.50			
Email Exchange Platform	195.36			
Licences	202.15			
Seniors Luncheon	264.00			
Freight Lift for Caravan Park	576.00			
Vacuum Bags & Storage Containers School	462.00			
Environmental health licence	121.00			
Vehicle Purchases/Fuel	187.06			
Card # **** *693				
Price, Arthur W		Bankwest	17.99%	31-Dec-18
Midland Tools Pty Ltd	145.00			
Licences	100.10			
BWS Liq	105.00			
	2,827.17			

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

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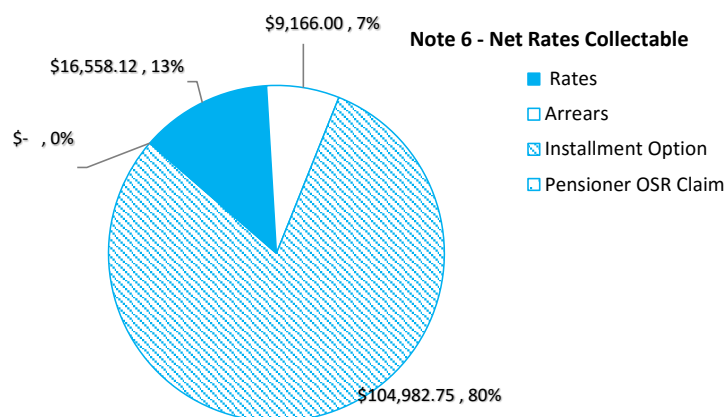
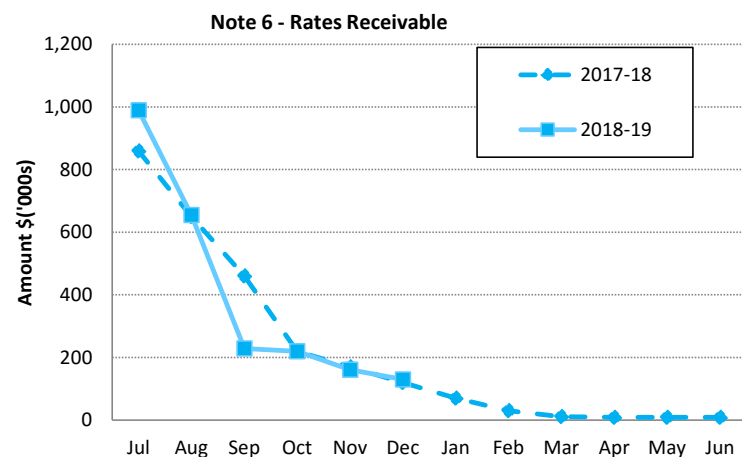
SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2018

Note 6: Receivables

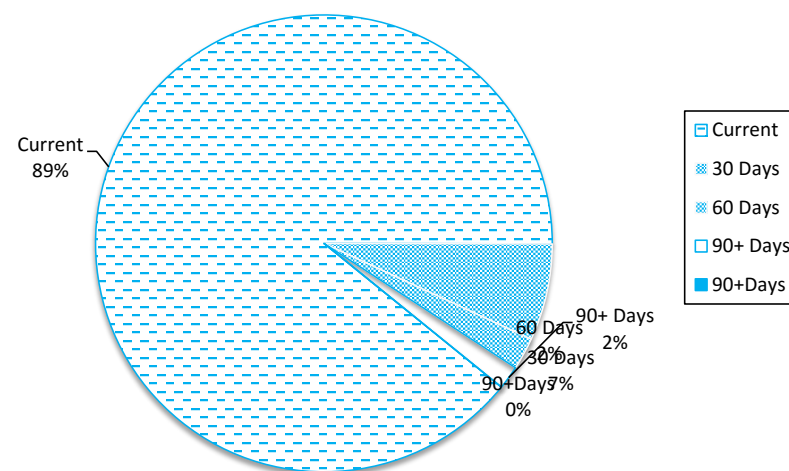
Receivables - Rates Receivable	31 Dec 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	9,166	12,031
Levied this year	998,882	892,294
<u>Less</u> Collections to date	(877,341)	(895,159)
Equals Current Outstanding	130,707	9,166
Net Rates Collectable	130,707	9,166
% Collected	87.03%	98.99%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	266,501	20,488	6,779	4,991	0
Balance per Trial Balance					
Sundry Debtors					298,759
Receivables - Other					
Total Receivables General Outstanding					298,759

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

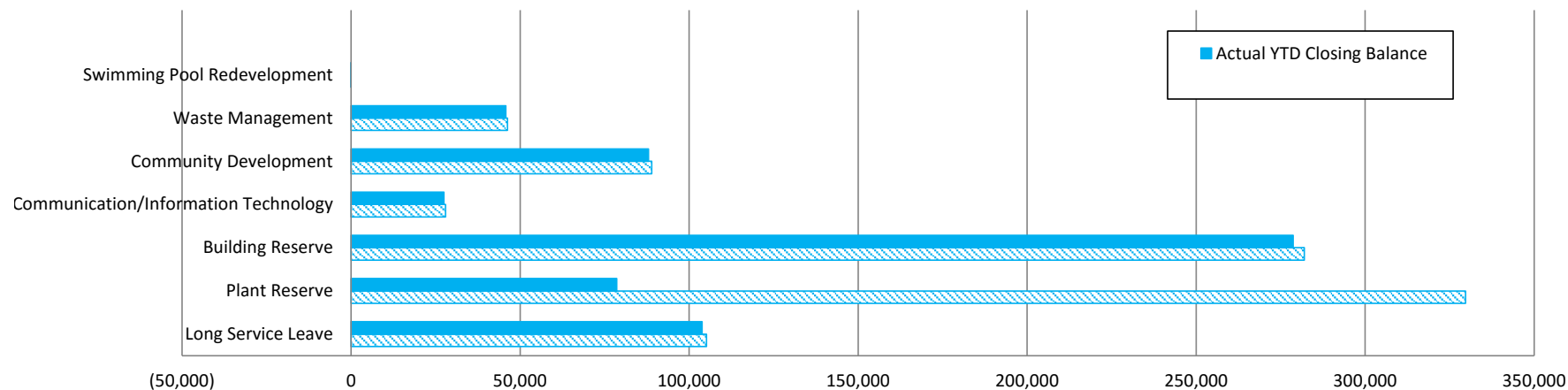


SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2018

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	1,212	0	0	0	0	105,142	103,854
Plant Reserve	77,664	2,000	917	250,000	0	0	0	329,664	78,581
Building Reserve	275,460	6,500	3,252	0	0	0	0	281,960	278,712
Communication/Information Technology	27,109	800	320	0	0	0	0	27,909	27,429
Community Development	86,970	2,000	1,027	0	0	0	0	88,970	87,997
Waste Management	45,244	1,000	534	0	0	0	0	46,244	45,778
Swimming Pool Redevelopment	(6)	0	0	0	0	0	0	(6)	(6)
	615,083	14,800	7,262	250,000	0	0	0	879,883	622,345

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 December 2018

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	
	Work Supervisors Vehicle								
	Other Property & Services								
A489	Toyota Landcruiser GXL	72,824	78,800	5,976		72,824	78,800	5,976	
	Toyota Landcruiser GXL								
		123,283	133,800	10,517	0	123,283	133,800	10,517	0

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2018

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
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 December 2018

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 December 2018

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	198,902	(198,902)	0
Grants Commission - Roads	WALGGC	Operating	0	228,472	0	152,315	228,472		228,472	124,355	(124,355)	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	0	0	0
Evolution MOU Emergency Services	Evolution Mining	Operating	0	13,500	0	9,000	13,500		13,500	3,409	(3,409)	0
Recreation and Culture												
Contributions/Rembursements	Contributions/Rembursements	Operating	0	2,000	0	1,333	2,000		2,000	4,164	(4,164)	0
Transport												
MRWA Direct	Main Roads WA	Operating	0	68,000	0	45,333	68,000		68,000	115,517	(115,517)	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	133,000	(133,000)	0
Economic Services												
Evolution MOU 33%	Evolution Mining	Operating	0	20,000	0	13,333	20,000		20,000	3,997	(3,997)	0
Evolution MOU WAP 67%	Evolution Mining	Operating	0	40,000	0	26,667	40,000		40,000	8,115	(8,115)	0
Govt. Grant Funding	NRM	Operating	0	20,000	0	13,333	20,000		20,000	0	0	0
TOTALS			0	772,616	575,243	990,320	1,347,859	0	1,347,859	591,458	(591,459)	0
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	772,616	0	515,077	772,616	0	772,616	458,458	(458,459)	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	133,000	(133,000)	0
TOTALS			0	772,616	573,388	990,320	1,345,982	0	1,345,982	591,458	(591,459)	0

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2018











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 Dec 2018
	\$	\$	\$	\$
Police Licensing	-4,323	57,975	-58,407	(4,754)
BCITF Training Levy - Now CTF Levy	1,319	90	0	1,409
BRB Building Levy - Now BSL Levy	633	190	-113	710
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	740	0	3,512
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	0	11,724
	77,747	62,441	(58,520)	81,668














SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2018

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)	4,500	(4,500)	
 Principal Loan #5	16114	29,200	0	29,200	(61,201)	30,600	(1,400)	
	Housing Total	29,200	0	29,200	(70,201)	35,100	(5,900)	
Economic Services								
 Old Club Hotel Museum	13216	7,475	0	7,475	(6,000)	0	7,475	
 Principal Loan #6	13609	0	0	0	(9,172)	0	0	
	Economic Total	7,475	0	7,475	(15,172)	0	7,475	
 Buildings Total		75,434	0	75,434	(85,373)	35,100	40,334	
Furniture & Office Equip.								
Governance								
 School Building	08203	0	0	0	(7,000)	3,498	(3,498)	
 Reserves Infrastructure	11603	5,153	0	5,153	(10,000)	4,998	155	
	Governance Total	5,153	0	5,153	(17,000)	8,496	(3,343)	
 Furniture & Office Equip. Total		5,153	0	5,153	(17,000)	8,496	(3,343)	
Plant , Equip. & Vehicles								
Governance								
 CEO Vehicle Replacement	14520	0	0	0	(137,000)	68,496	(68,496)	
	Governance Total	0	0	0	(137,000)	68,496	(68,496)	














SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2018

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	1,809	1,809	(108,000)	54,000	(52,191)	
Transport Total		0	1,809	1,809	(108,000)	54,000	(52,191)	
 Plant , Equip. & Vehicles Total		0	1,809	1,809	(245,000)	122,496	(120,687)	
Roads (Council Funded)								
Transport								
 4 Mile Gate Rd Floodway - CAPITAL	C0019	0	0	0	(51,000)	25,500	(25,500)	
 Goldfields Road Floodway - CAPITAL	C0008	0	0	0	(67,000)	33,498	(33,498)	
 Warrachuppin Road - CAPITAL	C0005	0	0	0	(59,000)	29,496	(29,496)	
 Della Bosca Road - CAPITAL	C0080	0	0	0	(38,000)	18,996	(18,996)	
 Warrachuppin Road Polycom - CAPITAL	C0005E	0	0	0	(27,000)	13,500	(13,500)	
 Warrachuppin Road Polycom - CAPITAL	DRAIN	0	0	0	(25,000)	0	0	
 Boodarockin North Road - CAPITAL	C0032	0	0	0	(57,000)	28,500	(28,500)	
Transport Total		0	0	0	(324,000)	149,490	(149,490)	
 Roads (Council Funded) Total		0	0	0	(324,000)	149,490	(149,490)	
Roads (MRWA)								
Transport								
 Korrd-Southern Cross Rd (M40) Reconstruction	RRG91C	0	0	0	(276,150)	138,072	(138,072)	
 Korrd-Southern Cross Rd (M40) Reseals	RRG91R	0	0	0	(175,000)	87,498	(87,498)	
Transport Total		0	0	0	(451,150)	225,570	(225,570)	
 Roads (MRWA) Total		0	0	0	(451,150)	225,570	(225,570)	

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 December 2018

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	0	0	0	(78,000)	39,000	(39,000)	
 Daddow Road -R2R	R2R12	0	0	0	(55,000)	27,498	(27,498)	
 Morrison Rd - R2R	R2R50	0	0	0	(47,000)	23,496	(23,496)	
 Echo Valley Road - R2R	R2R15	0	0	0	(81,000)	40,500	(40,500)	
 Rabbit Proof Fence Rd - R2R	R2R25	23,306	0	23,306	(18,500)	9,246	14,060	
Transport Total		23,306	0	23,306	(279,500)	139,740	(116,434)	
 Town (R2R) Total		23,306	0	23,306	(279,500)	139,740	(116,434)	
Capital Expenditure Total		103,893	1,809	105,702	(1,402,023)	680,892	(575,190)	
Level of Completion Indicators								
 0%								
 20%								
 40%								
 60%								
 80%								
 100%								
 Over 100%								

Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

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

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

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Shire of Westonia
Information Summary
For the Period Ended 31 January 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 January 2019 of \$1,584,988.

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 ▲ \$ 563,306 Construction jobs commencing,

Capital Revenue

Grants, Subsidies and Contributions \$0 N/A
 Proceeds from Disposal of Assets ▲ \$212,600 journals required

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Buildings	-92% -	\$ 85,373	\$ 40,950	\$ 78,870
Furniture & Office Equip.	-30% -	\$ 17,000	\$ 9,912	\$ 5,153
Plant , Equip. & Vehicles	-1% -	\$ 245,000	\$ 142,912	\$ 1,809
Transport	-4% -	\$ 1,054,650	\$ 600,600	\$ 37,294
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	62%	\$ 772,616	\$ 515,077	\$ 480,532
Non-operating Grants, Subsidies and Contributions	23%	\$ 573,388	\$ 475,243	\$ 133,000
	46%	\$ 1,346,004	\$ 990,320	\$ 613,532
Rates Levied	106%	\$ 941,290	\$ 941,290	\$ 998,204

% Compares current ytd actuals to annual budget

Financial Position	This Time Last		Current
	Year	31 Jan 2018	31 Jan 2019
Adjusted Net Current Assets	214%	\$ 884,261	\$ 1,894,848
Cash and Equivalent - Unrestricted	189%	\$ 893,256	\$ 1,688,393
Cash and Equivalent - Restricted	100%	\$ 622,281	\$ 622,345
Receivables - Rates	114%	\$ 57,095	\$ 64,988
Receivables - Other	313%	\$ 27,505	\$ 86,035
Payables	30%	\$ 26,480	\$ 7,923

% 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



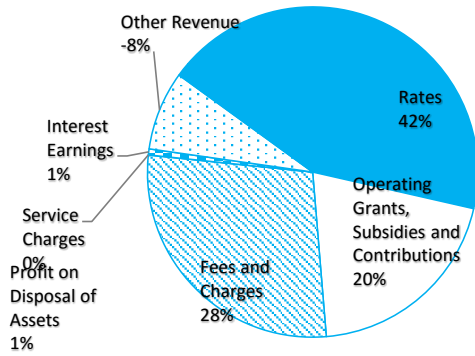
Reviewed by: Jamie Criddle



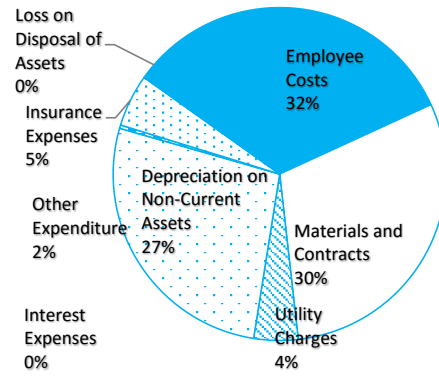
Date prepared:

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

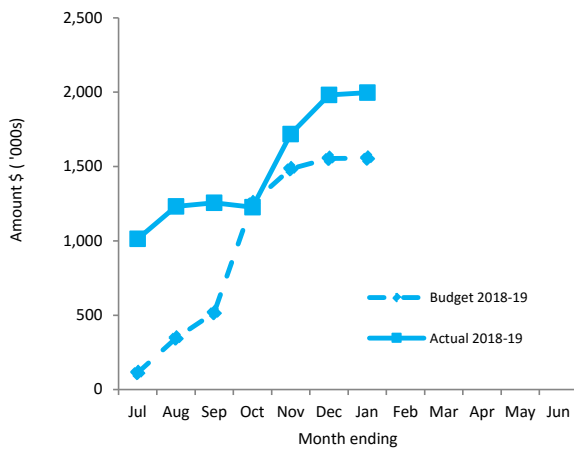
Operating Revenue



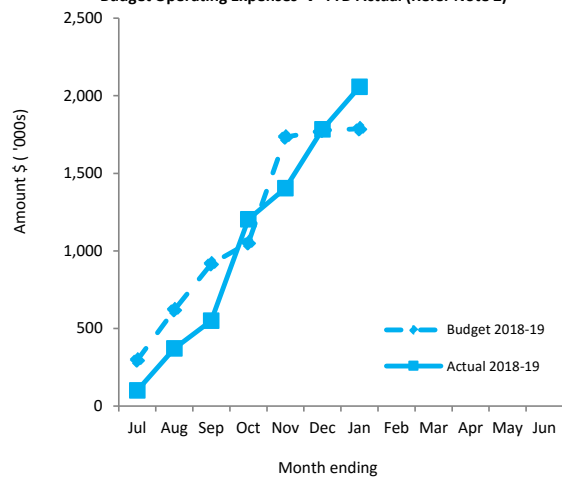
Operating Expenditure



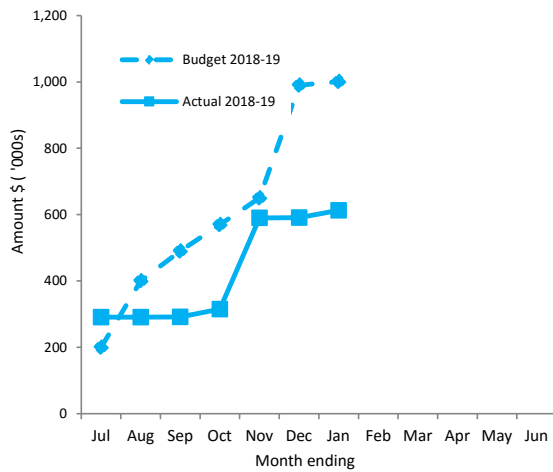
Budget Operating Revenues -v- Actual (Refer Note 2)



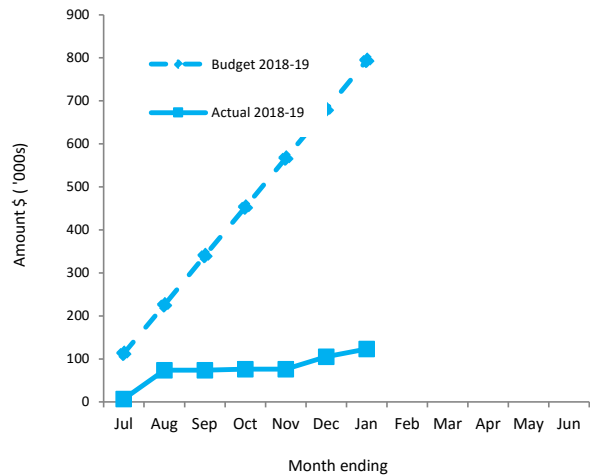
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



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 January 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	998,204	56,914	6%	
General Purpose Funding - Other		607,664	335,880	338,305	2,425	1%	
Law, Order and Public Safety		43,400	11,330	17,938	6,608	58%	▲
Health		2,000	1,200	1,200	0	0%	
Education and Welfare		2,000	2,000	6,532	4,532	227%	
Housing		182,145	90,497	89,692	(805)	(1%)	
Community Amenities		10,300	8,800	8,250	(550)	(6%)	
Recreation and Culture		61,800	22,700	24,582	1,882	8%	
Transport		68,000	68,000	126,422	58,422	86%	▲
Economic Services		102,167	28,094	50,646	22,552	80%	▲
Other Property and Services		67,648	46,550	337,813	291,263	626%	▲
		2,089,566	1,556,841	2,000,146			
Expenditure from operating activities							
Governance		(309,558)	(192,232)	(198,339)	(6,108)	(3%)	
General Purpose Funding		(42,000)	(17,830)	(17,809)	21	0%	
Law, Order and Public Safety		(62,610)	(32,641)	(34,005)	(1,364)	(4%)	
Health		(33,890)	(15,225)	(15,021)	204	1%	
Education and Welfare		(43,321)	(18,277)	(22,307)	(4,030)	(22%)	
Housing		(172,608)	(87,901)	(90,223)	(2,322)	(3%)	
Community Amenities		(128,266)	(57,971)	(59,426)	(1,455)	(3%)	
Recreation and Culture		(739,548)	(391,217)	(408,312)	(17,095)	(4%)	
Transport		(1,849,792)	(563,748)	(574,136)	(10,388)	(2%)	
Economic Services		(332,217)	(221,799)	(230,783)	(8,984)	(4%)	
Other Property and Services		118,590	36,304	(409,639)	(445,943)	1228%	
		(3,595,220)	(1,562,537)	(2,060,000)			
Operating activities excluded from budget							
Add back Depreciation		1,909,240	545,975	554,772	8,797	2%	
Adjust (Profit)/Loss on Asset Disposal	8	5,729	0	33,029	33,029		▲
Adjust Provisions and Accruals		0	0	0	0		
Amount attributable to operating activities		409,315	540,280	527,948			
Investing Activities							
Non-operating Grants, Subsidies and Contributions	11	575,244	133,000	133,000	0	0%	
Proceeds from Disposal of Assets	8	133,800	0	212,600	212,600		▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(85,373)	(40,950)	(78,870)	(37,920)	(93%)	▼
Infrastructure Assets - Roads	13	(1,054,650)	(600,600)	(37,294)	563,306	94%	▲
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)	(142,912)	(1,809)	141,103	99%	▲
Furniture and Equipment	13	(17,000)	(9,912)	(5,153)	4,759	48%	▲
Amount attributable to investing activities		(692,979)	(661,374)	222,474			
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)	(7,262)	257,538	97%	▲
Amount attributable to financing activities		(585,173)	(335,173)	(45,495)			
Closing Funding Surplus(Deficit)	3	11,225	423,794	1,584,988			

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 January 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	998,204	56,914	6%	▲
Operating Grants, Subsidies and Contributions	11	805,116	421,500	476,100	54,600	13%	▲
Fees and Charges		270,795	158,137	662,197	504,060	319%	▲
Service Charges		0	0	0	0		
Interest Earnings		21,600	11,800	13,984	2,184	19%	
Other Revenue		42,117	24,114	(183,370)	(207,484)	(860%)	▼
Profit on Disposal of Assets	8	8,648	0	33,030			
		2,089,566	1,556,841	2,000,145			
Expenditure from operating activities							
Employee Costs		(922,994)	(549,817)	(654,321)	(104,504)	(19%)	▼
Materials and Contracts		(438,023)	(264,658)	(619,350)	(354,692)	(134%)	▼
Utility Charges		(156,460)	(98,936)	(88,309)	10,627	11%	▲
Depreciation on Non-Current Assets		(1,909,240)	(545,975)	(554,772)	(8,797)	(2%)	
Interest Expenses		(8,711)	(6,589)	(6,729)	(140)	(2%)	
Insurance Expenses		(107,000)	(67,615)	(104,841)	(37,226)	(55%)	▼
Other Expenditure		(49,873)	(28,947)	(31,678)	(2,732)	(9%)	
Loss on Disposal of Assets	8	(2,919)	0	0			
		(3,595,220)	(1,562,537)	(2,060,000)			
Operating activities excluded from budget							
Add back Depreciation		1,909,240	545,975	554,772	8,797	2%	
Adjust (Profit)/Loss on Asset Disposal	8	5,729	0	33,029	33,029		▲
Adjust Provisions and Accruals			0	0	0		
Amount attributable to operating activities		409,315	540,280	527,947			
Investing activities							
Non-operating Grants, Subsidies and Contributions	11	575,244	133,000	133,000	0	0%	
Proceeds from Disposal of Assets	8	133,800		212,600	212,600		▲
Land Held for Resale		0	0	0	0		
Land and Buildings	13	(85,373)	(40,950)	(78,870)	(37,920)	(93%)	▼
Infrastructure Assets - Roads	13	(1,054,650)	(600,600)	(37,294)	563,306	94%	▲
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)	(142,912)	(1,809)	141,103	99%	▲
Furniture and Equipment	13	(17,000)	(9,912)	(5,153)	4,759	48%	▲
Amount attributable to investing activities		(692,979)	(661,374)	222,474			
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)	(7,262)	257,538	97%	▲
Amount attributable to financing activities		(585,173)	(335,173)	(45,495)			
Closing Funding Surplus (Deficit)	3	11,225	423,794	1,584,988	1,161,194	274%	▲

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.

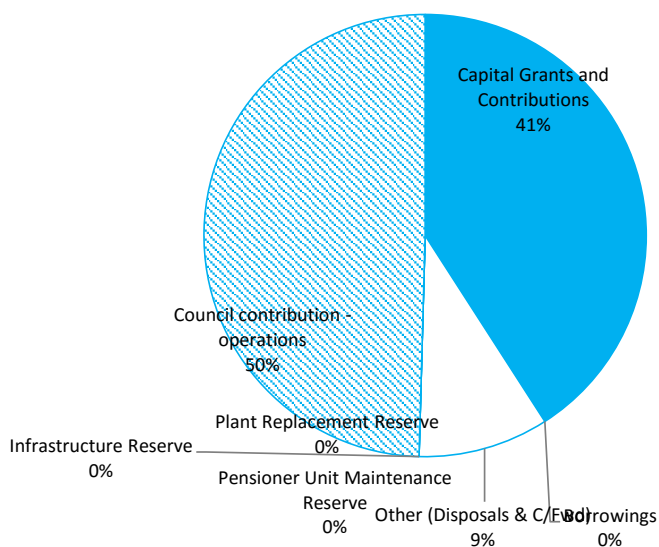
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF WESTONIA
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 January 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	78,870	0	(40,950)	85,373	(78,870)	(37,920)
Infrastructure Assets - Roads	13	37,294	0	(600,600)	1,054,650	(37,294)	563,306
Infrastructure Assets - Footpaths	13	0	0	0	0	0	0
Plant and Equipment	13	0	1,809	(142,912)	245,000	(1,809)	141,103
Furniture and Equipment	13	5,153	0	(9,912)	17,000	(5,153)	4,759
Capital Expenditure Totals		121,317	1,809	(794,374)	1,402,023	(123,126)	671,248
Capital acquisitions funded by:							
Capital Grants and Contributions				475,243	573,366	133,000	
Borrowings				0	0	0	
Other (Disposals & C/Fwd)				0	133,800	212,600	
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				(1,269,617)	694,857	(468,726)	
Capital Funding Total				(794,374)	1,402,023	(123,126)	

Budgeted Capital Acquisitions Funding



SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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 January 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 January 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 January 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 January 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	56,914	6%		Timing	N/A
General Purpose Funding - Other	2,425	1%		Timing	N/A
Law, Order and Public Safety	6,608	58%	▲	Timing	N/A
Health	0	0%			N/A
Education and Welfare	4,532	227%		Permanent	School Overflow - Mahoney, Williams & Nelson Rent Income
Housing	(805)	(1%)			N/A
Community Amenities	(550)	(6%)		Timing	N/A
Recreation and Culture	1,882	8%		Timing	MOU Due in December 18
Transport	58,422	86%	▲	Permanent	Profit on Sale of Asset Pardo & Land Cruiser
Economic Services	22,552	80%	▲	Permanent	Increase in Museum Entry Sales No Budget
Other Property and Services	291,263	626%	▲	Timing	Depreciation Sale proceeds and PrivateWorks LeandLease
Operating Expense					
Governance	(6,108)	(3%)		Timing	N/A
General Purpose Funding	21	0%		Timing	N/A
Law, Order and Public Safety	(1,364)	(4%)		Timing	N/A
Health	204	1%		Timing	N/A
Education and Welfare	(4,030)	(22%)		Timing	N/A
Housing	(2,322)	(3%)		Timing	N/A
Community Amenities	(1,455)	(3%)		Timing	N/A
Recreation and Culture	(17,095)	(4%)		Timing	N/A
Transport	(10,388)	(2%)		Timing	N/A
Economic Services	(8,984)	(4%)		Timing	N/A
Other Property and Services	(445,943)	1228%		Permanent	Inrease in Cost Insurance on Works & Private Works Costs
Capital Revenues					
Grants, Subsidies and Contributions	0	0%		Timing	N/A
Proceeds from Disposal of Assets	212,600		▲	Permanent	journals required
Capital Expenses					
Land and Buildings	(37,920)	(93%)	▼	Timing	Projects Not started, CEACA Exp not required yet
Infrastructure - Roads	563,306	94%	▲	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	141,103	99%	▲	Timing	Purchase of Pardo & Landcruiser
Furniture and Equipment	4,759	48%	▲	Timing	N/A
Financing					
Loan Principal	32,140	46%	▲	Timing	Loan payment effected in subsequent month

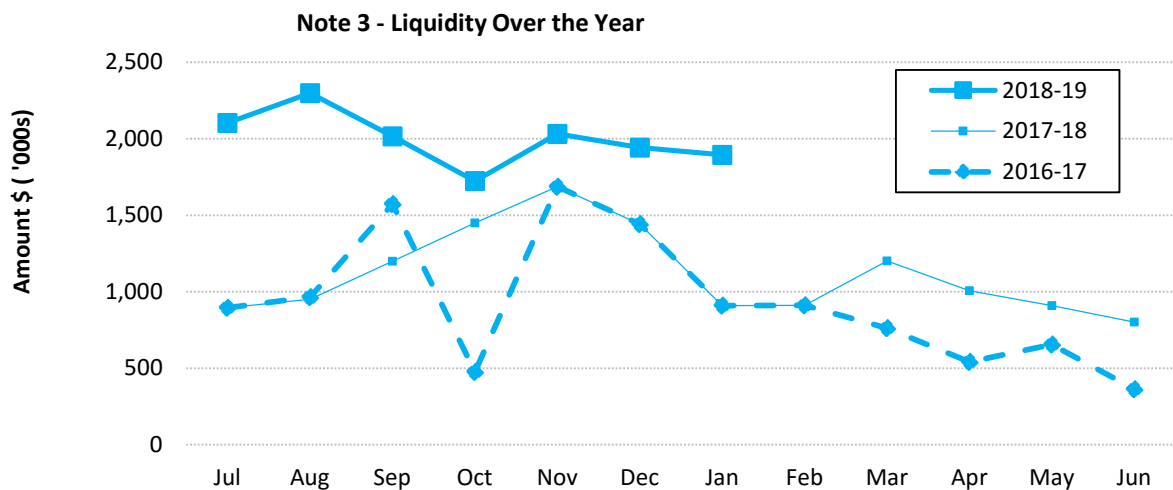
General Comments

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

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	31 Jan 2018	31 Jan 2019
		\$	\$	\$
Current Assets				
Cash Unrestricted	4	879,387	893,256	1,688,393
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	617,534	622,281	622,345
Receivables - Rates	6	13,241	57,095	64,988
Receivables - Other	6	95,217	27,505	86,035
Interest / ATO Receivable/Trust		(1,172)	760	0
Inventories		7,964	7,964	139,424
		1,612,171	1,608,861	2,601,186
Less: Current Liabilities				
Payables		(26,480)	(11,773)	(7,923)
Provisions		(90,546)	(90,546)	(76,070)
		(117,026)	(102,319)	(83,993)
Less: Cash Reserves	7	(615,083)	(622,281)	(622,345)
Net Current Funding Position		880,062	884,261	1,894,848



Comments - Net Current Funding Position

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

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
(a) Cash Deposits							
Municipal Bank Account	1,688,393			1,688,393	BankWest	0.10%	At Call
Trust Bank Account			78,209	78,209	BankWest	0.10%	At Call
Cash On Hand				0	N/A	Nil	On Hand
(b) Term Deposits							
Municipal Gold		622,345		622,345	BankWest	3.00%	23-Dec-18
Total	1,688,393	622,345	78,209	2,388,947			

Corporate MasterCard

Transaction Summary	Total Amount	Institution	Interest Rate	Reporting Period End Date
	\$			
Card # **** *270				
Criddle, Jameon C		Bankwest	17.99%	31-Jan-19
Activ8inet Housing & Office	469.50			
Email Exchange Platform	195.36			
MS Mobile Repair	30.00			
Vehicle Purchases/Fuel	116.18			
Bank Fees	53.92			
Card # **** *693				
Price, Arthur W		Bankwest	17.99%	31-Jan-19
Vehicle Purchases/Fuel	168.55			
	1,033.51			

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

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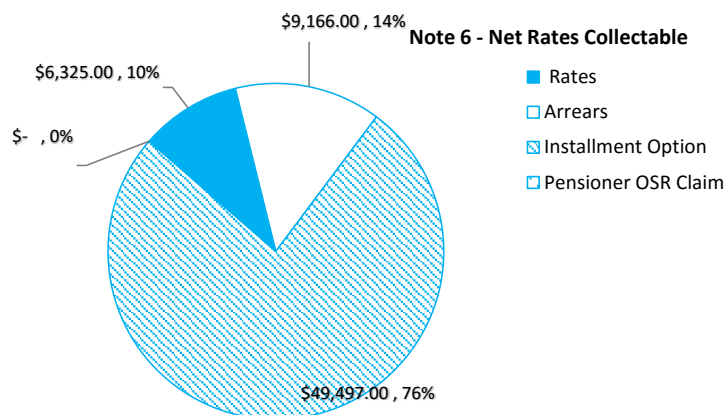
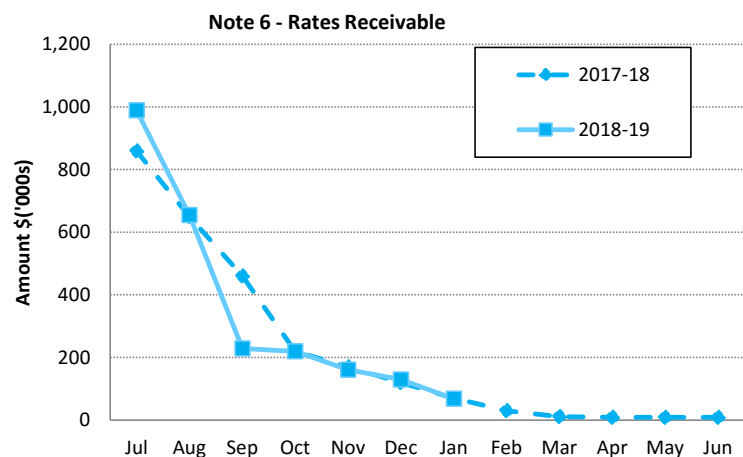
SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2019

Note 6: Receivables

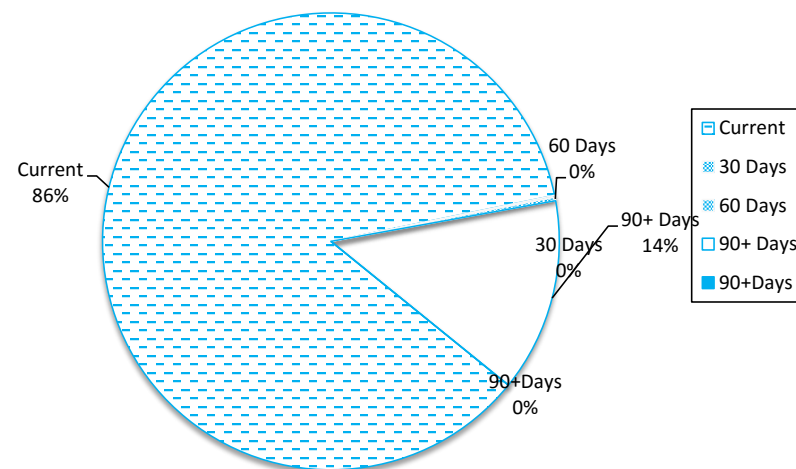
Receivables - Rates Receivable	31 Jan 2019	30 June 2017
	\$	\$
Opening Arrears Previous Years	9,166	12,031
Levied this year	998,882	892,294
<u>Less</u> Collections to date	(943,059)	(895,159)
Equals Current Outstanding	64,988	9,166
Net Rates Collectable	64,988	9,166
% Collected	93.55%	98.99%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	73,935	110	220	11,770	0
Balance per Trial Balance					
Sundry Debtors					86,035
Receivables - Other					
Total Receivables General Outstanding					86,035

Amounts shown above include GST (where applicable)



Note 6 - Accounts Receivable (non-rates)

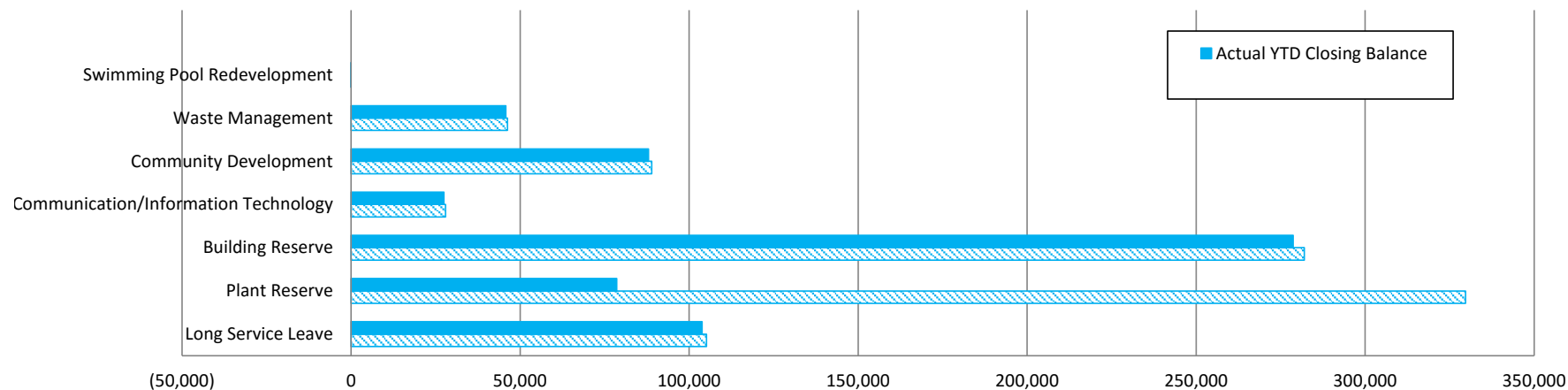


SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2019

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	1,212	0	0	0	0	105,142	103,854
Plant Reserve	77,664	2,000	917	250,000	0	0	0	329,664	78,581
Building Reserve	275,460	6,500	3,252	0	0	0	0	281,960	278,712
Communication/Information Technology	27,109	800	320	0	0	0	0	27,909	27,429
Community Development	86,970	2,000	1,027	0	0	0	0	88,970	87,997
Waste Management	45,244	1,000	534	0	0	0	0	46,244	45,778
Swimming Pool Redevelopment	(6)	0	0	0	0	0	0	(6)	(6)
	615,083	14,800	7,262	250,000	0	0	0	879,883	622,345

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 January 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	
	Work Supervisors Vehicle								
	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					
		189,534	212,600	23,066	0	123,283	133,800	10,517	0

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

Note 9: Rating Information

RATE TYPE	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	
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
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 January 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 January 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	198,902	(198,902)	0
Grants Commission - Roads	WALGGC	Operating	0	228,472	0	152,315	228,472		228,472	124,355	(124,355)	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	6,532	(6,532)	0
Transport												
MRWA Direct	Main Roads WA	Operating	0	68,000	0	45,333	68,000		68,000	115,517	(115,517)	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	133,000	(133,000)	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	0	0	0
TOTALS			0	772,616	575,243	990,320	1,347,859	0	1,347,859	613,532	(613,532)	0
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	772,616	0	515,077	772,616	0	772,616	480,532	(480,532)	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	133,000	(133,000)	0
TOTALS			0	772,616	573,388	990,320	1,345,982	0	1,345,982	613,532	(613,532)	0

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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 Jan 2019
	\$	\$	\$	\$
Police Licensing	-4,323	65,921	-66,230	(4,632)
BCITF Training Levy - Now CTF Levy	1,319	90	0	1,409
BRB Building Levy - Now BSL Levy	633	190	-113	710
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	790	0	3,562
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	0	11,724
	77,747	70,436	(66,343)	81,840














SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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)	5,250	(5,250)	
 Principal Loan #5	16114	29,200	0	29,200	(61,201)	35,700	(6,500)	
	Housing Total	29,200	0	29,200	(70,201)	40,950	(11,750)	
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		78,870	0	78,870	(85,373)	40,950	37,920	
Furniture & Office Equip.								
Governance								
 School Building	08203	0	0	0	(7,000)	4,081	(4,081)	
 Reserves Infrastructure	11603	5,153	0	5,153	(10,000)	5,831	(678)	
	Governance Total	5,153	0	5,153	(17,000)	9,912	(4,759)	
 Furniture & Office Equip. Total		5,153	0	5,153	(17,000)	9,912	(4,759)	
Plant , Equip. & Vehicles								
Governance								
 CEO Vehicle Replacement	14520	0	0	0	(137,000)	79,912	(79,912)	
	Governance Total	0	0	0	(137,000)	79,912	(79,912)	







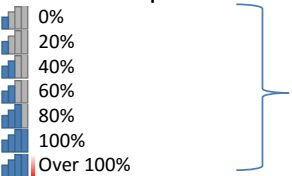
SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 2019

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	1,809	1,809	(108,000)	63,000	(61,191)	
Transport Total		0	1,809	1,809	(108,000)	63,000	(61,191)	
 Plant , Equip. & Vehicles Total		0	1,809	1,809	(245,000)	142,912	(141,103)	
Roads (Council Funded)								
Transport								
 4 Mile Gate Rd Floodway - CAPITAL	C0019	788	0	788	(51,000)	29,750	(28,962)	
 Goldfields Road Floodway - CAPITAL	C0008	0	0	0	(67,000)	39,081	(39,081)	
 Warrachuppin Road - CAPITAL	C0005	13,200	0	13,200	(59,000)	34,412	(21,212)	
 Della Bosca Road - CAPITAL	C0080	0	0	0	(38,000)	22,162	(22,162)	
 Warrachuppin Road Polycom - CAPITAL	C0005E	0	0	0	(27,000)	15,750	(15,750)	
 Warrachuppin Road Polycom - CAPITAL	DRAIN	0	0	0	(25,000)	0	0	
 Boodarockin North Road - CAPITAL	C0032	0	0	0	(57,000)	33,250	(33,250)	
Transport Total		13,988	0	13,988	(324,000)	174,405	(160,417)	
 Roads (Council Funded) Total		13,988	0	13,988	(324,000)	174,405	(160,417)	
Roads (MRWA)								
Transport								
 Korrd-Southern Cross Rd (M40) Reconstruction	RRG91C	0	0	0	(276,150)	161,084	(161,084)	
 Korrd-Southern Cross Rd (M40) Reseals	RRG91R	0	0	0	(175,000)	102,081	(102,081)	
Transport Total		0	0	0	(451,150)	263,165	(263,165)	
 Roads (MRWA) Total		0	0	0	(451,150)	263,165	(263,165)	

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 January 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	0	0	0	(78,000)	45,500	(45,500)	
 Daddow Road -R2R	R2R12	0	0	0	(55,000)	32,081	(32,081)	
 Morrison Rd - R2R	R2R50	0	0	0	(47,000)	27,412	(27,412)	
 Echo Valley Road - R2R	R2R15	0	0	0	(81,000)	47,250	(47,250)	
 Rabbit Proof Fence Rd - R2R	R2R25	23,306	0	23,306	(18,500)	10,787	12,519	
Transport Total		23,306	0	23,306	(279,500)	163,030	(139,724)	
 Town (R2R) Total		23,306	0	23,306	(279,500)	163,030	(139,724)	
Capital Expenditure Total		121,317	1,809	123,126	(1,402,023)	794,374	(671,248)	
<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 – DECEMBER 2018 & JANUARY 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 December 2018 & 31st January 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

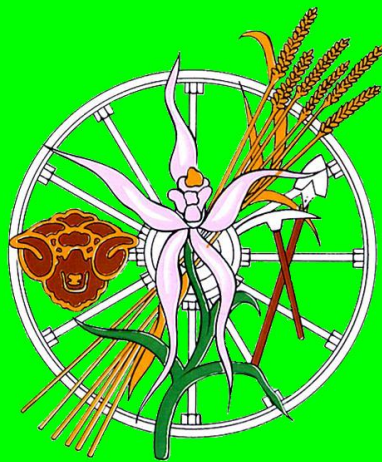
☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That the GST Reconciliation totaling \$30,776 for the period ending 31st December 2018 be adopted.
That the GST Reconciliation totaling \$17,624 for the period ending 31st January 2019 be adopted

Attachment 9.1.3

Shire of Westonia



GST Reconciliation Report

for period ending
31st December 2018 & 31st January 2019

SHIRE OF WESTONIA
BAS EXTRACT - 31 January 2019



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


Name	Jasmine Geier
Position	Manager of Coporate Services
Date	6/02/2019

	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			0.00			0.00	0.00
Mar-19			0.00				0.00
Apr-19			0.00			0.00	0.00
May-19			0.00			0.00	0.00
Jun-19			0.00				0.00
Total	67,687.00	95,618.00	(27,931.00)	(16,248.00)	123,332.00	9,109.00	88,262.00

A - B = C (Net GST)

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

9.1.4 APPLICATION TO BECOME A JUSTICE OF THE PEACE

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

Background

The Chief Executive Officer is seeking Council approval to take the necessary steps to become a Justice of the Peace (JP). There are currently no JP's registered within the Shire of Westonia following the resignation of Mrs. Jo Millington a couple of years back.

Tasks

As well as presiding in the Magistrates Court, JPs are regularly called upon by the WA Police to issue search warrants.

Other tasks include witnessing affidavits, statutory declarations and certifying documents.

There is a need for JPs to assist at document witnessing centres and other places.

JPs are expected to perform their duties consistently and be available to the public whenever possible.

Application Process

In metropolitan Perth an application form must be submitted through a State Member of Parliament.

In regional areas, nominations can be submitted through a local magistrate or State Member of Parliament.

Applicants are screened commencing with a National Criminal History Checks, progressing to referee reports and an interview with a Magistrate.

The outcome of the assessment is provided to the Attorney General.

Applicants offered an appointment must complete a JP training course before appointment within 12 months.

The CEO has contacted the local member in Mia Davies to sponsor the application.

Comment

Criteria

Applicants must meet the following criteria:

1. be an Australian citizen with a minimum of 12 months current residency in Western Australia; and
2. be an enrolled voter on the Western Australian Electoral Roll. Exceptions apply to applicants from the Cocos (Keeling) and Christmas Islands.
(If you are a silent elector you must provide proof that you are currently enrolled.)
3. be of good character. An applicant's past behaviour and any criminal record will be considered. For the purpose of progressing applications to become a Justice of the Peace, screening including criminal history checks is conducted. With your consent a check will be made of criminal and traffic records and screening reports will be obtained.
4. demonstrate a willingness and capacity to undertake all of the duties of a JP when called upon, including attendance and successful completion of the appropriate training course.
5. must not be an insolvent under administration.

Other considerations

- The **age, gender balance and ethnic representation** of an applicant.
Due to the limited legal capacity of JPs to perform functions after 70 years of age, applicants nearing, or over, the age of 65 are not usually considered for appointment.
- The **need for further appointments** within an applicant's place of residence or employment.
- People who have been **subject to bankruptcy action** (especially if recent) may not be considered for appointment.
- People who are employed or are involved in other activities or circumstances that may give rise to a **potential or perceived potential conflict of interest** will not be considered for appointment. Examples include a serving police officer, ranger or solicitor (including an employee of), or people in married, de facto or other partner relationship with those people.

Please be aware that JP's telephone number(s) applicable to the residential suburb and work locality are available to the public on the department's website. The Street Address is not listed, however, if you are not comfortable with this you may wish to reconsider applying to become a JP.

Statutory Environment

Oaths, Affidavits and Statutory Declarations Act 2005

Policy Implications

Nil

Strategic Implications

Nil

Financial Implications

Accommodation & time away from work to complete the necessary training.

Voting Requirements



Simple Majority



Absolute Majority

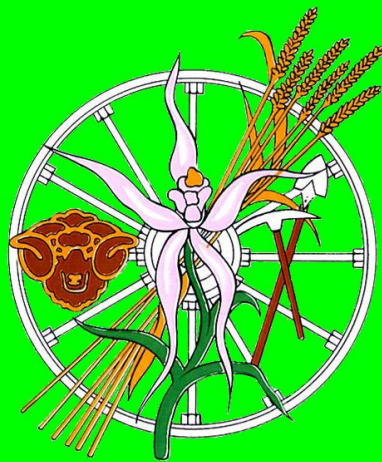
OFFICER RECOMMENDATIONS

That Council:

1. approve the Chief Executive Officers request to become a Justice of the Peace;
2. As employer, endorse the Chief Executive Officers application;
3. Cover the necessary cost associated with the process.

Attachment 9.1.4

Shire of Westonia



**APPLICATION TO BECOME A
JUSTICE OF THE PEACE**



Want to become a Justice of the Peace?

What happens next?

Once an applicant has completed the JP training course the Attorney General will recommend the applicant for appointment to the Governor of Western Australia.

Oath of office

After the Governor of WA approves your appointment, you are required to take the Oath of Office as a JP, before you can begin providing JP services.

The Oath will be taken before your local Magistrate. Your appointment is then published in the Government Gazette and this is the effective date of your appointment as a JP.

Training

Ongoing training is also required to maintain your skills and knowledge expected by the community.

JPs who preside in court are required to attend annual training on court procedures.

FOR MORE INFORMATION

Refer to the Department of the Attorney General website at
www.dotag.wa.gov.au

Or contact:

JP Branch
Department of the Attorney General

GPO Box F317

PERTH WA 6841

Phone: 9425 2524

Fax : 9425 2771

Email: jps@justice.wa.gov.au

Department of the Attorney General

Phone 13 67 57

Website www.dotag.wa.gov.au





Justices of the Peace (JPs) play an essential part in the justice system and in the community in Western Australia.

By volunteering to become a JP you will be providing a valuable and important service to the administration of justice in your community.

What does a JP do?

As well as presiding in the Magistrates Court, JPs are regularly called upon by the WA Police to issue search warrants.

Other tasks include witnessing affidavits, statutory declarations and certifying documents.

There is a need for JPs to assist at document witnessing centres and other places.

JPs are expected to perform their duties consistently and be available to the public whenever possible.

Am I eligible?

To be appointed as a justice of the peace an applicant must satisfy the following criteria for appointment:

- Australian citizen with a minimum of 12 months residence in Western Australia.
- Enrolled on the State electoral roll.
- Of good character and reputation, including (preferably) a record of community service.
- Demonstrate a willingness and capacity to fulfil all the duties of a JP when called upon.
- Not insolvent under administration.
- Over 18 and under 65 years of age.

The Attorney General has issued a code of conduct for JPs which sets out the high standards of conduct that a JP is expected to uphold.

How do I apply?

An application form to become a JP can be downloaded from the Department of the Attorney General website at www.dotag.wa.gov.au.

What is the application process?

In metropolitan Perth an application form must be submitted through a State Member of Parliament.

In regional areas, nominations can be submitted through a local magistrate or State Member of Parliament.

Applicants are screened commencing with a National Criminal History Checks, progressing to referee reports and an interview with a Magistrate.

The outcome of the assessment is provided to the Attorney General.

Applicants offered an appointment must complete a JP training course before appointment within 12 months.



APPLICATION FOR APPOINTMENT AS A JUSTICE OF THE PEACE

Information Guide

Justices of the Peace (JPs) provide quality, coordinated and accessible justice services which contribute to a safe and orderly community. The services they provide to the community are voluntary and without remuneration.

Duties and responsibilities

The *Oaths, Affidavits and Statutory Declarations Act 2005*, provides the general public with a wide range of persons, authorised to witness statutory declarations etcetera. In this context, the appointment of JPs is made primarily to perform the judicial functions required of their office.

Judicial duties include:

- Court proceedings:- At many locations throughout the State, JPs are required to preside in the Magistrates Court.

It is a requirement that JPs make themselves available to sit in court where the need arises, and that JPs on court rosters attend *annual training on court procedures* delivered by a magistrate.

Administrative duties include:

Bail, search warrants and witnessing documents

A JP may be called upon to:

- Process bail applications. Accused persons may be granted bail by a court. In these circumstances, JPs may be requested to process bail and surety applications. A JP usually attends a court house, police station lockup or prison to process bail/surety applications.
- Prosecution notices and summonses. Prosecution notices can be made or sworn before a JP. In some circumstances a JP may be required to consider whether to issue a summons or court hearing notice which requires the accused person to appear in court.
- Issue search warrants. When considering an application for the issue of a search warrant, the JP must be satisfied from sworn evidence that there is sufficient cause to issue the warrant. A JP may be requested by police officers and other officers involved in law enforcement to issue search warrants at any time of the day or night, including weekends.
- Witness documents. The *Oaths, Affidavits and Statutory Declarations Act 2005* authorises a JP to witness affidavits and statutory declarations. JPs are also authorised to witness other documents such as Enduring Power of Attorney, Enduring Power of Guardianship and Advance Health Directive.

JPs must be reasonably available to the community to witness documents and are encouraged to provide this service on rosters at JP Document Witnessing Centres located in shopping centres, public libraries etcetera.

Contact Details

The *Justices of the Peace Act 2005* requires a JP's contact details to be made available to the public. To facilitate this JP contact details are posted on the Department website.

Please consider your availability to this voluntary position before applying to become a JP. Your availability to the community is a vital requirement of this role.

Criteria for appointment

Applicants must meet the following criteria:

1. be an Australian citizen with a minimum of 12 months current residency in Western Australia; and
2. be an enrolled voter on the Western Australian Electoral Roll. Exceptions apply to applicants from the Cocos (Keeling) and Christmas Islands.
(If you are a silent elector you must provide proof that you are currently enrolled.)
3. be of good character. An applicant's past behaviour and any criminal record will be considered. For the purpose of progressing applications to become a Justice of the Peace, screening including criminal history checks is conducted. With your consent a check will be made of criminal and traffic records and screening reports will be obtained.
4. demonstrate a willingness and capacity to undertake all of the duties of a JP when called upon, including attendance and successful completion of the appropriate training course.
5. must not be an insolvent under administration.

Other considerations

- The **age, gender balance and ethnic representation** of an applicant.
Due to the limited legal capacity of JPs to perform functions after 70 years of age, applicants nearing, or over, the age of 65 are not usually considered for appointment.
- The **need for further appointments** within an applicant's place of residence or employment.
- People who have been **subject to bankruptcy action** (especially if recent) may not be considered for appointment.
- People who are employed or are involved in other activities or circumstances that may give rise to a **potential or perceived potential conflict of interest** will not be considered for appointment. Examples include a serving police officer, ranger or solicitor (including an employee of), or people in married, de facto or other partner relationship with those people.

Please be aware that JP's telephone number(s) applicable to the residential suburb and work locality are available to the public on the department's website. The Street Address is not listed, however, if you are not comfortable with this you may wish to reconsider applying to become a JP.

Application

The application form (at the end of this document) once completed, must be lodged with your local State Member of Parliament or the local magistrate together with:

- **your resume**
- **employer's supporting letter** (if applicable)
Applicants who are not self-employed must provide a letter from their employer stating that the applicant will be available for court duty or when required by the police and public. Some of these duties may occur during working hours.
- **Overseas Clearance** (if applicable)
Applicants who have resided overseas as an adult (over the age of 18) in the last 5 years will be required to provide an overseas clearance from the relevant authority from the country/countries in which they resided.

Appointment procedure

On receiving an application addressed to the Attorney General from either the local State Member of Parliament, or the local magistrate, the JP Branch will commence the administrative/screening process of collating various reports that includes:

1. **National Criminal History Check/Screening.**
2. **Referees reports.**
(It is the applicant's responsibility to ensure contact can be made with nominated referees.)
3. **A Magistrate's report** following an interview with the applicant to determine their suitability and availability to carry out JP duties.

The application is then considered by the Attorney General based on these reports, the criteria for appointment and the need for further appointments within the locality.

The time taken to process each application will vary dependant on the responses of the reporting parties.

When an application is approved by the Attorney General, the applicant will receive an offer of appointment, which must be formally accepted in writing. The applicant must then successfully complete the approved pre-appointment JP training course within 12 months of the offer. *(For more information on the training see section on 'Training')*

After successful completion of the course your appointment will be recommended to the Governor and a final decision on your appointment will be made at Executive Council.

When the appointment is approved, the applicant will be contacted to swear an Oath or Affirmation of Office before their local magistrate.

On receiving the signed 'Oath of Office', the appointment is then published in the Government Gazette.

The date your appointment is advertised in the Gazette is the date you are officially a Justice of the Peace.

Training

Pre-appointment training course

All applicants who are recommended for appointment must successfully complete an approved training course before their appointment will be approved. The pre-appointment training course is delivered by a contracted training provider and is designed to prepare applicants for the functions they will perform as JPs.

The training can be undertaken as an '**on-campus**' intensive course or via correspondence '**on-line**' targeted primarily to accommodate applicants in the regions.

The Department of the Attorney General pays for the initial enrolment in the course.

(The course must be completed within the term for which the student is enrolled. Should your circumstances change, the census date for withdrawal from the course is four weeks after the commencement date. If you withdraw after that date and you wish to re-enrol, you will be required to pay the course fees yourself.)

Applicants should consider the time required to undertake the training, before applying to become a JP and enrolling in the course

Post Appointment Training seminars

All JPs should attend regular training sessions coordinated by the Department of the Attorney General (DotAG). In regional areas JP training is organised through DotAG courts and delivered by a magistrate. Information in respect to upcoming training information can be found on the training calendar located on the DotAG website at www.dotag.wa.gov.au.

JPs who preside in court must attend annual training on court procedures delivered by a magistrate, or complete two online modules on topics related to court procedures.

The Application Form for Appointment as a Justice of the Peace follows the checklist.

Application Checklist

- ☐ **Fully** complete form
- ☐ Enclose a copy of your résumé with your application
- ☐ Ensure you provide details for **three** referees and that they will respond
- ☐ Ensure you have provided overseas criminal clearances, if you have resided overseas in the last 5 years. If you have resided in more than one country, clearances will be required from each country in which you have resided.
- ☐ If an employee, obtain a letter from your employer to confirm your availability to undertake ALL duties
- ☐ Ensure you are available to undertake mandatory training and are committed to ongoing training
- ☐ Ensure you are available to undertake roster and after hours duties
- ☐ Have the support of your local State MP and/or magistrate in regional areas

**Please lodge this application form with your local State Member of Parliament.
A Magistrate will also accept applications in regional areas.**

If you have any further queries, please contact the Justice of the Peace Branch on:



(08) 9425 2524; or



ips@justice.wa.gov.au



Application for Appointment as a Justice of the Peace

Title: (Mr/Mrs/Ms/Dr)		Surname:		Previous Surname:	
First Name/s:					
Date of Birth		Place of Birth		M.D.L. Number:	
Residential address:				Post Code	
Postal address:				Post Code	
Telephone Number:				Mobile:	
Email Address:					

The following information is required

Are you an Australian Citizen?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Are you enrolled as an elector for the Legislative Assembly in accordance with the <i>Electoral Act 1907</i> ?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
How long have you resided in Western Australia?		
Have you lived overseas in the last 5 years as an adult? (18 years or older) <i>If yes, an overseas criminal clearance from the country/countries in which you have resided MUST accompany this application</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Have you ever been insolvent or under administration?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
If yes, please provide details:		
Do you speak any language(s) other than English? <i>If yes please list:</i>	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Ethnic Identity (eg Australian, Aboriginal, Italian, Greek etc):		
Level of education attained and qualifications:		
Official Appointments (eg JP NSW):		
If appointed as a Justice of the Peace how often would you be available to assist with JP rosters?		

Employment Particulars

Present occupation:			
Employer's name (or state if self-employed):			
Work address:			
Telephone:			
Length of service:			
1) Previous employer's name:			
Work address:			
Position Held:		Length of Service:	
2) Previous employer's name:			
Work address:			
Position Held:		Length of Service:	

Have you ever been convicted of an offence in any court? Please include traffic offences, spent and/or overseas convictions; or do you have any matters pending in any court?

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	If yes, please provide details:

Have you ever received any infringements?

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	If yes, please provide details:

Have you ever received any infringements/fines which were registered with FER and or are outstanding?

Yes	<input type="checkbox"/>	No	<input type="checkbox"/>	If yes, please provide details:

Outline your history of community service, vounteer activities and membership of clubs/associations.

Name of organisation	Position held/responsibilities

Referees

Details of three referees are required

Please ensure your referees know you sufficiently well to comment and are aware of this application. Please do not nominate family members as referees

Name:	Telephone:
Postal address:	Postcode:
Email address:	

Name:	Telephone:
Postal address:	Postcode:
Email address:	

Name:	Telephone:
Postal address:	Postcode:
Email address:	

To assist in considering your application please indicate whether you are prepared to:	
be rostered to participate in court proceedings and accept other judicial responsibilities	Yes <input type="checkbox"/> No <input type="checkbox"/>
be rostered to witness documents such as affidavits and statutory declarations at JP document witnessing centres.	Yes <input type="checkbox"/> No <input type="checkbox"/>
be rostered to deal with bail/surety applications.	Yes <input type="checkbox"/> No <input type="checkbox"/>
to be available at any time to issue search warrants	Yes <input type="checkbox"/> No <input type="checkbox"/>

Reason for seeking appointment

--

Are there any matters that may adversely reflect of your character or suitability for appointment?

Yes <input type="checkbox"/> No <input type="checkbox"/> If yes please give details:


I declare that the information contained in this application is true and correct. I consent to the Minister making such confidential inquiries as to my character and suitability for appointment as considered necessary and agree to this information being released to persons involved in the approval process.

I consent to WA Police providing Justice of the Peace Branch with any information they may hold containing my personal information, for the purposes of an assessment of my character.

I understand that should my application be refused, I will not necessarily be provided with reasons for that refusal.

Signature _____ Date _____

9.1.5 LOCAL GOVERNMENT ACT 1995 REVIEW

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

To present to Council for consideration a Draft Submission on the Review of the Local Government Act.

Background

Council received an Infopage from WALGA in November 2018 with the following information:

The Minister for Local Government commenced a review of the Local Government Act with both a community and a Local Government consultation process in 2017. WALGA conducted a comprehensive consultation process with member Local Governments, resulting in the adoption of policy positions on Phase 1 of the Local Government Act by State Council in December 2017 and March 2018.

The Minister for Local Government announced Phase 1 policy positions at the WALGA Annual General Meeting on 1 August 2018 and intends to introduce legislation prior to the end of the year. WALGA and Local Government Professionals have been consulted on the draft legislation. It is anticipated an Amendment Bill dealing with matters raised under Phase 1 – gifts, training for Council members, behaviours, administrative efficiencies etc - will soon be presented to Parliament.

State-wide Forums

The Minister for Local Government announced the consultation process for Phase 2 of the Act review in August 2018, with 11 themes arranged under the 'Smart, Agile, Inclusive' headings:

Agile

- Beneficial Enterprises
- Financial Management
- Rates

Smart

- Administrative Efficiencies
- Local Laws
- Council Meetings
- Interventions

Inclusive

- Community Engagement
- Integrated Planning and reporting
- Complaints Management
- Elections

WALGA is now offering an opportunity for member Local Governments submissions to consider, review, amend and add to the advocacy positions endorsed by State Council in March 2018 follow the Phase 1 review together with submissions on any aspect of the 11 themes discussed under the Phase 2 headings.

WALGA have also provided positions and advocacy information as per below:

LOCAL GOVERNMENT ACT REVIEW PRINCIPLES

That State Council endorse the following general principles as being fundamental to its response to the review of the Local Government Act:

- a) Uphold the General Competence Principle currently embodied in the Local Government Act;
- b) Provide for a flexible, principles-based legislative framework; and
- c) Promote a size and scale compliance regime

BENEFICIAL ENTERPRISES

Position Statement: The Local Government Act 1995 should be amended to enable Local Governments to establish Beneficial Enterprises (formerly known as Council Controlled Organisations).

WALGA has been advocating for Local Governments to have the ability to form Beneficial Enterprises (formerly known as Council Controlled Organisations) for approximately ten (10) years.

A Beneficial Enterprises is a standalone arm's length business entity to carry out commercial enterprises and to deliver projects and services for the community. Local Governments would have the ability to create Beneficial Enterprises through the Local Government Act, however the stand alone business entity would be governed by the Corporations Act (ie normal company law).

Beneficial Enterprises provide services and facilities that are not attractive to private investors or where there is market failure. A Beneficial Enterprise cannot carry out a regulatory function of a Local Government.

Examples

- Urban regeneration; A Land Development may not be attractive to a private developer, however the ability to develop the land may be beneficial for the Local Government in respect to strategic development/connection of an area. Or may be worth a joint venture with a developer.
- Measures to address economic decline in Regional WA – A small business may not be viable for a private citizen, however maybe considered an essential service for the Local Government. ie Could be the local Pharmacy or local mechanical workshop.

Benefits of establishing a Beneficial Enterprise include:

- a) The ability to employ professional directors and management with experience specific to the commercial objectives of the entity;
- b) Removal of detailed investment decisions from day-to-day political processes while retaining political oversight of the overarching objectives and strategy;
- c) The ability to take an overall view of commercial strategy and outcomes rather than having each individual transaction within a complex chain of inter-related decisions being subject to the individual notification and approval requirements of the Local Government Act;
- d) The ability to quarantine ratepayers from legal liability and financial risk arising from commercial or investment activities;
- e) The ability to set clear financial and non-financial performance objectives for the entity to achieve; and
- f) Greater flexibility to enter into joint venture and partnering relationships with the private sector on conventional commercial terms.

FINANCIAL MANAGEMENT

Tender Threshold

Position Statement: WALGA supports an increase in the tender threshold to align with the State Government tender threshold of \$250 000, with a timeframe of one financial year for individual vendors.

Procurement

WALGA seeks inclusion of the following position, to permit a procurement activity involving a disposal trade-in activity to qualify as a broad exemption under Regulation 30(3) of the Local Government (Functions and General) Regulations:

Position Statement: That Regulation 30(3) be amended to delete any financial threshold limitation (currently \$75,000) on a disposition where it is used exclusively to purchase other property in the course of acquiring goods and services, commonly applied to a trade-in activity.

Imposition of Fees and Charges: Section 6.16

Position Statement - That a review be undertaken to remove fees and charges from legislation and Councils be empowered to set fees and charges for Local Government services.

Power to Borrow: Section 6.20

That Section 6.20(2) of the Local Government Act, requiring one month's public notice of the intent to borrow, be deleted.

Basis of Rates: Section 6.28

That Section 6.28 be reviewed to examine the limitations of the current methods of valuation of land, Gross Rental Value or Unimproved Value, and explore other alternatives including simplifying and providing consistency in the rating of mining activities.

Differential General Rates: Section 6.33

That Section 6.33 of the Local Government Act be reviewed in contemplation of time-based differential rating, to encourage development of vacant land.

Member Interests - Exemption from AASB 124

Elected Member obligations to declare interest are sufficiently inclusive that WALGA seeks an amendment to create an exemption under Regulation 4 of the Local Government (Financial Management) Regulations relating to AASB 124 'Related Party Transactions' of the Australian Accounting Standards (AAS).

RATES, FEES AND CHARGES

Imposition of Fees and Charges: Section 6.16

Position Statement: That a review be undertaken to remove fees and charges from legislation and Councils be empowered to set fees and charges for Local Government services.

Rating Exemptions – Charitable Purposes: Section 6.26(2)(g)

1. Amend the Local Government Act to clarify that Independent Living Units should only be exempt from rates where they qualify under the Commonwealth Aged Care Act 1997;
2. Either:
 - a. amend the charitable organisations section of the Local Government Act 1995 to eliminate exemptions for commercial (non-charitable) business activities of charitable organisations; or
 - b. establish a compensatory fund for Local Governments, similar to the pensioner discount provisions, if the State Government believes charitable organisations remain exempt from payment of Local Government rates; and
3. Request that a broad review be conducted into the justification and fairness of all rating exemption categories currently prescribed under Section 6.26 of the Local Government Act.

Rating Exemptions – Rate Equivalency Payments

Position Statement Legislation should be amended so rate equivalency payments made by LandCorp and other Government Trading Entities are made to the relevant Local Governments instead of the State Government.

Rates or Service Charges Recoverable in Court: Section 6.56

Position Statement That Section 6.56 be amended to clarify that all debt recovery action costs incurred by a Local Government in pursuing recovery of unpaid rates and services charges be recoverable and not be limited by reference to the 'cost of proceedings'.

Rating Restrictions – State Agreement Acts

Position Statement Resource projects covered by State Agreement Acts should be liable for Local Government rates.

ADMINISTRATIVE EFFICIENCIES

Control of Certain Unvested Facilities: Section 3.53

WALGA seeks consideration that Section 3.53 be repealed and that responsibility for facilities located on Crown Land return to the State as the appropriate land manager.

Local Government Grants Commission and Local Government Advisory Board

WALGA seeks inclusion of a proposal to allow electors of a Local Government affected by any boundary change or amalgamation proposal entitlement to petition the Minister for a binding poll under Schedule 2.1 of the Local Government Act

Schedule 2.1 – Proposal to the Advisory Board, Number of Electors

That Schedule 2.1 Clause 2(1)(d) be amended so that the prescribed number of electors required to put forward a proposal for change increase from 250 (or 10% of electors) to 500 (or 10% of electors) whichever is fewer.

Schedule 2.2 – Proposal to amend names, wards and representation, Number of Electors

That Schedule 2.2 Clause 3(1) be amended so that the prescribed number of electors required to put forward a submission increase from 250 (or 10% of electors) to 500 (or 10% of electors) whichever is fewer.

Transferability of employees between State & Local Government (Questions 82-84)

A General Agreement between State and Local Government should be established to facilitate the transfer of accrued leave entitlements (annual leave, sick leave, superannuation and long service leave) for staff between the two sectors of Government. This will benefit public sector employees and employers by increasing the skills and diversity of the public sector, and lead to improved collaboration between State and Local Government.

Proof in Vehicle Offences may be shifted: Section 9.13(6)

That Section 9.13 of the Local Government Act be amended by introducing the definition of 'responsible person' to enable Local Governments to administer and apply effective provisions associated with vehicle related offences.

COMPLAINTS MANAGEMENT

Querulous, Vexatious and Frivolous Complainants

The Complaints Management commentary contemplates the issue up to the point of unresolved complaints and then references the Ombudsman resources with regard to unreasonable complainants. WALGA seeks inclusion of commentary and questions relating to Local Governments adopting within their proposed complaints management framework, the capacity to permit a Local Government to declare a member of the public a vexatious or frivolous complainant, subject to the declaration relating to the nature of complaint and not to the person.

Amend the Local Government Act 1995, to:

- Enable Local Government discretion to refuse to further respond to a complainant where the CEO is of the opinion that the complaint is trivial, frivolous or vexatious or is not made in good faith, or has been determined to have been previously properly investigated and concluded, similar to the terms of section 18 of the Parliamentary Commissioner Act 1971.
- Provide for a complainant, who receives a Local Government discretion to refuse to deal with that complainant, to refer the Local Government's decision for third party review.
- Enable Local Government discretion to declare a member of the public a vexatious or frivolous complainant for reasons, including:
 - o Abuse of process;
 - o Harassing or intimidating an individual or an employee of the Local Government in relation to the complaint;
 - o Unreasonably interfering with the operations of the Local Government in relation to complaint.

COUNCIL MEETINGS

Electors' General Meeting: Section 5.27

Position Statement Section 5.27 of the Local Government Act 1995 should be amended so that Electors' General Meetings are not compulsory.

Special Electors' Meeting: Section 5.28

That Section 5.28(1)(a) be amended:

- a) so that the prescribed number of electors required to request a meeting increase from 100 (or 5% of electors) to 500 (or 5% of electors), whichever is fewer; and
- b) to preclude the calling of Electors' Special Meeting on the same issue within a 12 month period, unless Council determines otherwise.

Minutes, contents of: Regulation 11

Regulation 11 should be amended to require that information presented in a Council or Committee Agenda must also be included in the Minutes to that meeting.

Revoking or Changing Decisions: Regulation 10

That Regulation 10 be amended to clarify that a revocation or change to a previous decision does not apply to Council decisions that have already been implemented.

Elected Member attendance at Council meetings by technology

The current Local Government (Administration) Regulations 1996 allows for attendance by telephone, however only if approved by Council and in a suitable place. A suitable place is then defined as in a townsite as defined in the Land Administration Act 1997. This restricts an Elected Members ability to attend the meeting to a townsite in Western Australia.

This requirement does not cater for remote locations or the ability to attend via teleconference whilst in another state or overseas. The regulations require amendment to consider allowing attendance at a meeting via technology from any location suitable to a Council.

INTERVENTIONS

Remedial intervention; Powers of appointed person; Remedial action process In respect to remedial intervention, the appointed person should be a Departmental employee with the required qualifications and experience. This provides a connection back to the Department and its requirements.

The appointed person should only have an advice and support role. Funding of the remedial action should be by the Department where the intervention is mandatory. The Local Government to pay where the assistance is requested.

This area relates to the bigger picture of differentiating between Local Governments based on their size and scale. Suitable arrangements to determine a size and scale compliance regime should be prioritized.

ELECTIONS

Conduct of Postal Elections: Sections 4.20 and 4.61

Position Statement The Local Government Act 1995 should be amended to allow the Australian Electoral Commission (AEC) and or any other third party provider to conduct postal elections.

Voluntary Voting: Section 4.65

Position Statement Voting in Local Government elections should remain voluntary.

Method of Election of Mayor/President: Section 2.11

Position Statement Local Governments should determine whether their Mayor or President will be elected by the Council or elected by the community.

On-Line Voting

That WALGA continue to investigate online voting and other opportunities to increase voter turnout.

Method of Voting - Schedule 4.1

Position Statement Elections should be conducted utilising the first-past-the-post (FPTP) method of voting.

Leave of Absence when Contesting State or Federal Election

Amend the Act to require an Elected Member to take leave of absence when contesting a State or Federal election, applying from the issue of Writs. The options to consider include:

- i. that an Elected Member remove themselves from any decision making role and not attend Council and Committee meetings; or
- ii. that an Elected Member take leave of absence from all aspects of their role as a Councillor and not be able to perform the role as specified in Section 2.10 of the Local Government Act.

Comment

As Council was informed at the December 2018 Briefing Session, the Department of Local Government in association with WALGA, conducted a series of Review Forums at which the Shire President, Chief Executive Officer and the Manager of Corporate Services attended.

WALGA is preparing and reviewing submissions for the review as well.

The WALGA process from here is as follows;

- 16 November 2018 – WALGA will distribute an InfoPage requesting Local Governments (Council decision required) to provide a submission on the Act review process. A submission to WALGA is requested by 1 February 2019. This will enable Councils to consider an item at their December meetings.
- November Zone Meetings/December 2018 State Council Meeting – Item for noting will be prepared that will cover information on the LG Act review process and a summary of the forums held in October/November and general themes coming through.
- 30 January 2019 – State-wide Forum on the future of Local Government – The forum will include a review of the information coming through from the Local Government Act forums and submissions, in addition there will be guest speakers presenting on the future of Local Government.
- February Zone Meetings/March 2019 State Council Meeting – Item for Decision on sector positions feedback following feedback from Local Government submissions...

This has a flow-on effect which will require changes to the Zone and State Council meeting dates. Zone meetings in late February would change to mid-March and the State Council meeting would move to late March.

The following is the new schedule:

- 22 February 2019 – Local Government Act submissions to WALGA close
- 15 March to 22 March 2019 – Zone Meetings
- Tuesday 26 March 2019 at 4pm – WALGA State Council meeting

WALGA, LG Professional and the Department of Local Government, Sport & Cultural Industries are holding a state-wide forum on 30 January 2019 and the deadline extension means this forum will become even more important as a focal point for input from members to the Local Government Act Review process.

Statutory Environment

Local Government Act 1995 – As the Review is reviewing the entire act.

The act review will also impact on various regulations.

Policy Implications

Nil

Strategic Implications

Shire of Westonia Strategic Community Plan 2016-2026 – Civic Leadership –
Dynamic and visionary leadership guiding our community into the future.



Financial Implications



Voting Requirements



Simple Majority



Absolute Majority

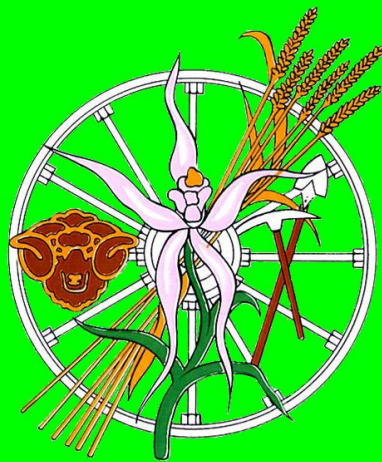
OFFICER RECOMMENDATIONS

That Council:

- 1. Supports WALGA's Position Statement's as presented.**
- 2. Endorses the survey responses provided by the Chief Executive Officer**
- 3. Provides the survey responses to:**
 - a. Department of Local Government, Sporting and Cultural Industries**
 - b. Wheatbelt East Regional Organisation Councils.**
 - c. Great Eastern Country Zone**
 - d. Western Australia Local Government Association.**

Attachment 9.1.5

Shire of Westonia



LOCAL GOVERNMENT ACT 1995 REVIEW



REVIEW OF LOCAL GOVERNMENT ACT 1995

DISCUSSION PAPER

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Executive Summary

The Minister for Local Government, Hon David Templeman wrote to the Association on 14 June 2017 to announce the commencement of the review of the *Local Government Act 1995*. The correspondence is outlined below:

Due to the scope of the likely amendments and my desire to see early progress, I have decided that the work will be undertaken in two phases:

The first will focus on modernising Local Government, with the policy work and consultation to be completed in 2017 with a Bill in 2018. Key topics in this phase will be increasing elector participation, electronic disclosure (making information more readily available), simplifying the disclosure of gifts and some reducing red tape provisions.

The theme for the second phase is delivering for the community, with the policy work and consultation to be completed in 2018 with a Bill in 2019. Key themes for this phase will be improving behaviour and relationships, increasing community participation, enabling local government enterprises, improving financial management and reducing red tape.

The following are the issues that the Minister's office has put forward:

Phase 1: 'Modernising local government' - 2017

- Increasing participation in local government elections
- Strengthening public confidence in local government elections
- Making information available online
- Restoring public confidence (includes the gift provisions)
- Reducing red tape
- Regional Subsidiaries

Phase 2: 'Services for the community' - 2018

- Increasing community participation
- Improving financial management
- Improving behaviour and relationships
- Reducing red tape

The Minister also expressed the Review's Principles and Vision thus:

Vision

The vision for local government in Western Australia is: Agile, Smart, Inclusive.

Principles

The review will deliver on this through application of the following principles:

- *Transparent – providing easy access to meaningful, timely and accurate information about local governments (S, I);*
- *Participatory – strengthening local democracy through increased community engagement (I);*
- *Accountable – holding local governments accountable by strengthening integrity and good governance (S, I);*

- *Efficient – providing a framework for local governments to be more efficient by removing impediments to good practice (A, S); and*
- *Modern – embracing contemporary models for governance and public sector management (A, S, I).*

The Minister has invited WALGA and Local Government Professionals WA to participate in a reference group on the review. The Minister's office has advised that there may be some flexibility as to what issues are to be considered in Phase 1 or Phase 2.

In July 2017, State Council considered and adopted the following Consultation Process:

- An Infopage will be distributed to Local Governments including a Discussion Paper on issues that have been identified over the last 8 years including advocacy positions resolved by the sector. This will include a request for Local Governments to submit additional items for consideration in the Act review process. Councils can submit individually or collectively through their Zone.
- WALGA to hold Zone/regional group forums on the Act/Regulatory amendment suggestions. Can be held in-conjunction with a Zone meeting or separately.
- Finalise feedback and provide recommendations on legislative and regulatory change through a State Council agenda item that would go through the Zones.

It is expected that this process will be carried out between July and November 2017 with the State Council item being considered at the 6 December meeting.

Local Government Priorities

The following key issues have previously been brought to the attention of WALGA and identified as priorities, and will form part of the consultation process with the sector on Act amendments:

- a) Gifts
 - Exempt gifts received in a genuinely personal capacity
 - Gift declarations threshold to commence at \$500.00 with no upper limit
 - Gift provisions to apply to Elected Members and CEO only
- b) Regional Subsidiaries
 - Amend Regulations to permit borrowings
 - Amend Regulations to permit dealing in land transactions
 - Amend Regulations to permit trading undertakings
- c) Rating Exemptions:
 - Charitable Purposes provisions
 - Rate Equivalency Payments of Government Trading entities
- d) Financial Management Issues:
 - Borrowings
 - Investments*
 - Fees and Charges
 - Financial ratios

(* Regulation 19C(2)(b) of the Financial Management Regulations was amended on 12 May 2017 to permit fixed term deposits to be invested for up to 3 years,)

e) Administration:

- Electors' General Meetings to be optional
- Designated Senior Officer section to be reviewed
- Public Notices (modernisation of the Act to acknowledge electronic means)

f) Functions of Local Governments:

- Tender Thresholds
- Establish Council Controlled Organisations (Local Government Enterprises)
- Regional Council provisions (review of compliance requirements)

g) Poll Provisions relating to amalgamations and boundary adjustments.

- The poll provisions contained in Schedule 2.1 of the Local Government Act should be extended to provide any community whose Local Government is undergoing a boundary change or amalgamation with the opportunity to demand a binding poll of electors.

Sector Principles

Key foundations of the Act, which the sector would like considered, relate to the retention of the 'general competence' principle and consideration of a size and scale compliance regime. The Act review will incorporate regulatory amendments.

Previous Amendments to the Local Government Act

The current *Local Government Act 1995* commenced on 1 July 1996, and has provided communities with an effective system of Local Government where locally governing Councils have general competence powers to determine the general functions and scope of services provided for the good government of people in their districts. Since 1996, the following major amendments have been promulgated:

- Local Government Amendment Act 1998	Assented to 26 March 1998
- Local Government Amendment Act (No 2) 1998	Assented to 12 January 1999
- Local Government Amendment Act 2004	Assented to 12 November 2004
- Local Government Amendment Act 2006	Assented to 8 December 2006
- Local Government Amendment Act 2007	Assented to 25 June 2007
- Local Government (Official Conduct) Amendment Act 2007	Assented to 28 March 2008
- Local Government Amendment (Elections) Act 2009	Assented to 17 August 2009
- Local Government Amendment Act 2009	Assented to 16 September 2009
- Local Government Amendment Act 2012	Assented to 4 April 2012
- City of Perth Act 2016	Assented to 3 March 2016
- Local Government Legislation Amendment Act 2016	Assented to 21 September 2016

About this Discussion Paper

This Discussion Paper draws on a number of resources upon which WALGA's proposals for Act amendment are based. These resources represent long-standing positions on Act amendments that were developed by the Sector and Sector representatives.

It is acknowledged that only formally adopted State Council advocacy positions can be truly regarded, for the purpose of this Discussion Paper, as representing the collective views of Local Government. Ultimately, this Discussion Paper aspires to honour all views on Local Government Act reform identified through research of the following resources:

- **WALGA Advocacy Positions:** A document representing a collation of WALGA's advocacy positions determined by formal State Council resolutions, inclusive of motions passed at the Association's Annual General Meeting.
- **WALGA Zone Proposals:** This Discussion Paper attempts to capture WALGA Zone resolutions requesting WALGA seek amendment to the Local Government Act.
- **Local Government Reform Steering Committee Report May 2010:** Proposals developed by the Legislative Reform Working Group. Some proposals have already been implemented through Local Government Act amendments since 2010, with the remaining recommendations presented in this Paper for consideration.

This Paper gathers the information from these sources and presents in order of the relevant Part of the Act and associated Regulation. The relationship between Parts of the Act and Regulations is shown in this Table:

LG Act	Regulation
Part 2 →	Constitution Regulations 1998
Part 3 →	Functions and General Regulations 1996 / Regional Subsidiaries Regulations 2017
Part 4 →	Elections Regulations 1996
Part 5 →	Administration Regulations 1996 / Rules of Conduct Regulations 2007
Part 6 →	Financial Management Regulations 1996
Part 7 →	Audit Regulations 1996
Part 8 →	No Regulations
Part 9 →	Uniform Local Provisions Regulations 1996
Schedules	Uniform Local Provisions Regulations 1996

LOCAL GOVERNMENT ACT AMENDMENT PROPOSALS

Part 1 – Introductory Matters

Local and Statewide Public Notice: Sections 1.7 and 1.8

The Association welcomes the opportunity to modernise the requirements of giving public notice of particular matters, as prescribed in the Local Government Act. The Minister for Local Government has indicated an intention to deal with this in Phase 1 of the Review process, by making information available online. It is already common practice within the Local Government sector to place statutory public notices on official websites, despite there being no legislated requirement to do so.

Part 2 – Constitution of Local Government

Method of Election of Mayor/President: Section 2.11

Position Statement	Local Governments should determine whether their Mayor or President will be elected by the Council or elected by the community.
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State Council Resolution	March 2012 – 24.2/2012
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Elected Member Training: New Proposal

Position Statement	<p>WALGA opposes legislative change that would:</p> <ol style="list-style-type: none"> 1. Require candidates to undertake training prior to nominating for election; 2. Incentivise Elected Member training through the fees and allowances framework; or 3. Mandate Elected Member training.
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Further, if mandatory training becomes inevitable, WALGA will seek to ensure that it:

- a) Only applies to first time Elected Members;
- b) Utilises the Elected Member Skill Set as the appropriate content for mandatory training;
- c) Applies appropriate Recognition of Prior Learning (RPL);
- d) Requires training to be completed within the first 12 months of office; and
- e) Applies a penalty for non-completion of a reduction in fees and allowances payable.

State Council Resolution	December 2015 – 119.7/2015 October 2008 – 399.4/2008
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Stand Down when Contesting State or Federal Election: New Proposal

Amend the Act to require an Elected Member to stand down when contesting a State or Federal election, applying from the issue of Writs. The options to consider include:

- (a) that an Elected Member stand down from any decision making role and not attend Council and Committee meetings; or
- (b) that an Elected Member stand down from all aspects of their role as a Councillor and not be able to perform the role as specified in Section 2.10 of the Local Government Act.

Background

The East Metropolitan Zone has identified that, under the *Local Government Act 1995*, there is no requirement for an Elected Member to either stand down or take leave of absence if they are a candidate for a State or Federal election. If elected to Parliament the Elected Member is immediately ineligible to continue as an Elected Member. Currently it is up to an individual Elected Member to determine if they wish to take a leave of absence. In some cases Elected Members have voluntarily resigned.

Part 3 – Functions of Local Government

Notification of Affected Owners: Section 3.51

Position Statement

Section 3.51 of the *Local Government Act 1995* concerning “Affected owners to be notified of certain proposals” should be amended to achieve the following effects:

1. to limit definition of “person having an interest” to those persons immediately adjoining the proposed road works (i.e. similar principle to town planning consultation); and
2. to specify that only significant, defined categories of proposed road works require local public notice under Section 3.51 (3) (a).

State Council Resolution February 2009 – 480.1/2009

Control of Certain Unvested Facilities: Section 3.53

The Local Government Act 1995 includes a provisions, under Section 3.53, that is carried forward from Section 300 of the former Local Government Act 1960. Former Section 300 stated:

300. A council has the care, control, and management of public places, streets, ways, bridges, culverts, fords, ferries, jetties, and drains, which are within the district, or, which although not within the district, are by this Act placed under the care, control, and management, of the council, or are to be regarded as being within the district, except where and to the extent that under an Act, another authority has that care, control, and management.

Section 3.53 refers to infrastructure as an ‘otherwise unvested facility’, and is defined to mean: *“a thoroughfare, bridge, jetty, drain, or watercourse belonging to the Crown, the responsibility for controlling or managing which is not vested in any person other than under this section.”*

Section 3.53 places responsibility for an otherwise unvested facility on the Local Government in whose district the facility is located. Lack of ongoing maintenance and accreting age has resulted in much infrastructure falling into a dilapidated state. This, together with the uncertain provenance of many of these facilities, particularly bridges, is reported as placing an unwarranted and unfunded burden on a number of Local Governments.

It is recommended Section 3.53 of the Act be deleted and that responsibility for facilities located on Crown Land return to the State as the appropriate land manager.

Regional Local Governments: Part 3, Division 4

Position Statement	The compliance obligations of Regional Local Governments should be reviewed.
Background	<p>Currently, Regional Local Governments are treated by the <i>Local Government Act 1995</i> for the purposes of compliance, as if they were a Local Government.</p> <p>The Association believes that this places an overly large compliance burden on Regional Local Governments. The large compliance burden reduces potential cost savings that aggregated service delivery may achieve through increased efficiency and acts as a disincentive for Local Governments to establish Regional Local Governments.</p>
State Council Resolution	January 2012 – 9.1/2012

Council Controlled Organisations: Part 3, Division 4

Position Statement	The <i>Local Government Act 1995</i> should be amended to enable Local Governments to establish Council Controlled Organisations (CCO) - also referred to as ‘Local Government Enterprises’ i.e WALGA’s Systemic Sustainability Study 2008.
Background	The CCO model is available to Local Governments in New Zealand where they are used for a variety of purposes. The model allows one or more Local Governments to establish a wholly Local Government owned commercial organisation. The Association has developed the amendments required for the CCO model to be implemented in Western Australia.
State Council Resolution	<p>October 2010 – 107.5/2010</p> <p>October 2010 – 114.5/2010</p>

Local Government (Functions and General) Regulations 1996

Tender Threshold: Regulation 11(1)

Position Statement	WALGA supports an increase in the tender threshold to align with the State Government tender threshold (\$250 000).
Background	The tender threshold should be increased to allow Local Governments responsiveness when procuring relatively low value good and services.
State Council Resolution	July 2015 – 74.4/2015 September 2014 – 88.4/2014

Dispositions of Property: Regulation 30(3)

That Regulation 30(3) be amended to delete any financial threshold limitation (currently \$75,000) on a disposition where it is used exclusively to purchase other property in the course of acquiring goods and services, commonly applied to a trade-in activity.

Local Government (Regional Subsidiaries) Regulations 2017

Regional Subsidiaries

Position Statement	That WALGA advocate for legislative and regulatory amendments to enable Regional Subsidiaries to: <ol style="list-style-type: none"> 1. Borrow in their own right; 2. Enter into land transactions; and, 3. Undertake commercial activities.
Background	<p>The <i>Local Government Act 1995</i> was amended in late 2016 to enable Local Governments to establish regional subsidiaries, and this represents a significant advocacy achievement for the Local Government sector;</p> <p>The <i>Local Government (Regional Subsidiaries) Regulations 2017</i>, which were enacted in early 2017, contain significant restrictions that limit the flexibility and will reduce the benefits of the regional subsidiary model;</p> <p>In particular, the regulations prevent regional subsidiaries from borrowing from any organisation other than a constituent Local Government, entering into a land transaction, and commencing a trading undertaking; and,</p> <p>This item recommends legislative and/or regulatory amendments to remove these restrictions that unnecessarily</p>

prevent regional subsidiaries from becoming an effective and efficient collaborative service delivery mechanism.

State Council Resolution March 2017 – 5.1/2017

Part 4 – Elections and Other Polls

Conduct of Postal Elections: Sections 4.20 and 4.61

Position Statement The *Local Government Act 1995* should be amended to allow the Australian Electoral Commission (AEC) and Local Governments to conduct postal elections.

Background Currently, the WAEC has a legislatively enshrined monopoly on the conduct of postal elections that has not been tested by the market.

State Council Resolution March 2012 – 24.2/2012

Voluntary Voting: Section 4.65

Position Statement Voting in Local Government elections should remain voluntary.

State Council Resolution 427.5/2008 – October 2008

On-Line Voting

WALGA has received requests from three (3) Zones to explore the possibility of introducing on-line voting in Local Government elections.

A State Council Item for Noting was prepared in May 2017 advising that WALGA staff will liaise with the WAEC regarding the use of the iVote system and also seek feedback from the Local Government sector on online voting and other opportunities to increase voter turnout. The Minister for Local Government has indicated that online voting is likely to be considered in the context of increasing elector participation.

Part 5 - Administration

Electors' General Meeting: Section 5.27

Position Statement	Section 5.27 of the <i>Local Government Act 1995</i> should be amended so that Electors' General Meetings are not compulsory.
Background	<p>There is adequate provision in the Local Government Act for the public to participate in Local Government matters and access information by attending meetings, participating in public question time, lodging petitions, and requesting special electors' meetings.</p> <p><i>NOTE: The current Local Government Amendment (Auditing) Bill 2017 proposes that a Local Government's Annual Report is to be placed on its official website within 10 days of being received.</i></p>
State Council Resolution	February 2011 – 09.1/2011

Special Electors' Meeting: Section 5.28

That Section 5.28(1)(a) be amended:

- (a) so that the prescribed number of electors required to request a meeting increase from 100 (or 5% of electors) to 500 (or 5% of electors), whichever is fewer; and
- (b) to preclude the calling of Electors' Special Meeting on the same issue within a 12 month period, unless Council determines otherwise.

Senior Employees: Section 5.37(2)

That Section 5.37(2) be deleted to remove any inference or ambiguity as to the role of Council in the performance of the Chief Executive Officer's function under Section 5.41(g) regarding the appointment of other employees (with consequential amendment to Section 5.41(g) accordingly).

Annual Review of Certain Employees Performance: Section 5.38

Section 5.41(g) of the Act prescribes the function of responsibility for all employees, including management supervision, to the Chief Executive Officer. Section 5.38 therefore creates unnecessary ambiguity; unnecessary in terms of the certainty that Section 5.41(g) already provides. It is recommended that Section 5.38 either be deleted, or amended so that there is only a specific statutory requirement for Council to conduct the Chief Executive Officer's annual performance review.

Gifts and Contributions to Travel: Sections 5.82 and 5.83

The current Gift Provisions in the Local Government Act are very confusing and overly prescriptive. The Department of Local Government and Communities have established a Gift Working Group to look at completely reviewing the gift provisions for changes following the March 2017 State Election. WALGA is a participant in this working group. WALGA representatives have been advocating for the following:

- There be one section for declaring gifts. Delete declarations for Travel.
- No requirement to declare gifts received in a genuinely personal capacity.
- Gift provisions only for Elected Members and CEO's. Other staff fall under Codes of Conduct from the CEO to the staff.
- Gifts only to be declared if above \$500.00.
- There will not be any category of notifiable gifts or prohibited gifts.
- Gifts only to be declared in respect to an Elected Member or CEO carrying out their role.
- Exemptions for ALGA, WALGA and LG Professionals (already achieved).
- Exemption for electoral gifts received that relate to the State and Commonwealth Electoral Acts. So Elected Members who are standing for State or Federal Parliament will only need to comply with the State or Federal electoral act and not declare it as a Local Government gift.

Vexatious and Frivolous Complainants: New Provision

It is recommended that a statutory provision be considered, permitting a Local Government to declare a person a vexatious or frivolous complainant. Section 5.110(3a) of the Act was recently introduced in relation to the Local Government Standards Panel ruling on vexatious and frivolous Rules of Conduct Regulations breach allegations:

“...a standards panel can at any stage of its proceedings refuse to deal with a complaint if the standards panel is satisfied that the complaint is frivolous, trivial, vexatious, misconceived or without substance.”

Given the extensive cost and diversion of administrative resources currently associated with vexatious and frivolous complainants across the Local Government sector, it is recommended that a more general mechanism, based on the principles associated with the introduction of Section 5.110(3A), be investigated.

Amendments to the legislation would need to cover the following points to implement the proposed arrangements:

- Create a head of power to determine whether a community member is vexatious (potentially establish a new body through legislation and give it this power of determination);
- Define vexatious behaviour broadly to include the extent and nature of communication between the alleged vexatious person and the Local Government (using words such as ‘unreasonable’, ‘persistent’, ‘extensive’, ‘malicious’ and ‘abusive’);
- Outline the restrictions to statutory rights which can be imposed on a person if he or she is declared by the independent body to be vexatious;
- Establish a process, if necessary, to enable a Local Government to present its case for the alleged vexatious person to defend himself/herself;
- Determine what appeal rights are necessary.

Local Government (Administration) Regulations 1996

Revoking or Changing Decisions: Regulation 10

Regulation 10 provides a mechanism for the revocation or change to a previous decision of Council. It does not however, contain any provision clarifying that the provisions do not apply to Council decisions that have already been implemented. This regulatory deficiency is currently managed administratively, but warrants an appropriate amendment to assist clarify the rights of a Councillor to seek a revocation or change.

Minutes, contents of: Regulation 11

Regulation 11 contains a potential anomaly in that the content requirements relating to Minutes of a Council or Committee meeting do not make reference to the reports and information that formed the basis of the Agenda to that meeting. Despite it being a common practice that Agenda reports and information are included in most Minutes, this is not universally the case, and it is recommended that an amendment be considered as an aid to community understanding of the decision-making process of the Council.

Repayment of Advance Annual Payments: New Regulation

The Local Government Legislation Amendment Act 2016 introduced Section 5.102AB, which provides that Regulations may be made relating to the recovery of advance payments of annual allowances or annual fees made to a person who subsequently ceases to hold office during the period to which the payment relates:

5.102AB. Repayment of advance annual payments if recipient ceases to hold office

(2) *Regulations may be made —*

(a) requiring the repayment to a local government, to the extent determined in accordance with the regulations, of an advance payment of an annual allowance or annual fee in the circumstances to which this section applies; and

(b) providing for a local government to recover any amount repayable if it is not repaid.

Regulations enabling the recovery of advance annual payments have yet to be made and it is recommended this matter be prioritised.

Local Government (Rules of Conduct) Regulations 2007

Position Statement

WALGA supports:

1. Official Conduct legislation to govern the behaviour of Elected Members;
2. An efficient and effective independent Standards Panel process;
3. An ability for the Standards Panel to dismiss vexatious and frivolous complaints; and,
4. Confidentiality for all parties being a key component of the entire process.

NOTE: Point 3 achieved under the Local Government Legislation Amendment Act 2016

State Council Resolution

March 2016 – 10.1/2016

July 2012 – 55.3/2012

December 2008 – 454.6/2008

Part 6 – Financial Management

Imposition of Fees and Charges: Section 6.16

Position Statement

That a review be undertaken to remove fees and charges from legislation and Councils be empowered to set fees and charges for Local Government services

Background

Local Governments are able to impose fees and charges on users of specific, often incidental, services. Examples include dog registration fees, fees for building approvals and swimming pool entrance fees.

In some cases, Local Governments will recoup the entire cost of providing a service. In other cases, user charges may be set below cost recovery to encourage a particular activity with identified community benefit, such as sporting ground user fees or swimming pool entry fees.

Currently, fees and charges are determined according to three methods:

- By legislation
- With an upper limit set by legislation
- By the Local Government.

Fees determined by State Government legislation are of particular concern to Local Governments and represent significant revenue leakage because of:

- Lack of indexation
- Lack of regular review (fees may remain at the same nominal levels for decades)
- Lack of transparent methodology in setting the fees (fees do not appear to be set with regard to appropriate costs recovery levels).

Examples of fees and charges of this nature include dog registrations fees, town planning fees and building permits. Since Local Governments do not have direct control over the determination of fees set by legislation, this revenue leakage is recovered from rate revenue. This means all ratepayers end up subsidising the activities of some ratepayers.

When fees and charges are restricted by legislation, rather than being set at cost recovery levels, this sends inappropriate signals to users of Local Government services, particularly when the consumption of those services is discretionary. When legislative limits allow consumers to pay below 'true cost' levels for a discretionary service, this will lead to overprovision and a misallocation of resources.

Under the principle of 'general competence' there is no reason why Local Governments should not be empowered to make decisions regarding the setting of fees and charges for specific services.

Additionally, it is recommended that Section 6.16 be amended so that it only relates to statutory application fees and charges and not consumer items, facility entrance fees, ad hoc minor fees and charges etc. The exhaustive listing of relatively minor fee and charge items, together with the technical requirement to give public notice of any change after the adoption of the annual budget, is both inefficient and costly.

Power to Borrow: Section 6.20

Section 6.20(2) requires, where a power to borrow is proposed to be exercised and details of the proposal are not included in the annual budget, that the Local Government must give one month's public notice of the proposal (unless an exemption applies). There is no associated requirement to request or consider written submission prior to exercising the power to borrow, as is usually associated with giving public notice. Section 6.20(2) simply stops the exercise of power to borrow for one month, and it is recommended it be deleted.

Restrictions on Borrowings: Section 6.21

Position Statement	Section 6.21 of the <i>Local Government Act 1995</i> should be amended to allow Local Governments to use freehold land, in addition to its general fund, as security when borrowing.
Background	<p>Borrowing restrictions in the <i>Local Government Act 1995</i> act as a disincentive for investment in community infrastructure. Section 6.21(2) states that a Local Government can only use its 'general funds' as security for borrowings to upgrade community infrastructure, and is restricted from using its assets to secure its borrowings. This provision severely restricts the borrowing capacity of Local Governments and reduces the scale of borrowing that can be undertaken to the detriment of the community.</p> <p>This is particularly relevant since the Global Financial Crisis. Treasury now requires member Local Governments to show as contingent liabilities in their balance sheet their proportion of contingent liabilities of the Regional Local Government of which they are a member. Given that the cost of provision of an Alternative Waste Disposal System is anything up to \$100 million, the share of contingent liabilities for any Local Government is significant. Even under a 'Build-Own-Operate' financing method, the unpaid (future) payments to a contractor must be recognised in the balance sheet of the Regional Local Government as a contingent liability.</p> <p>This alone is likely to prevent some Local Governments from borrowing funds to finance its own work as the value of contingent liabilities are taken into account by Treasury for borrowing purposes.</p>
State Council Resolution	January 2012 – 8.1/2012

Rating Exemptions – Charitable Purposes: Section 6.26(2)(g)

Position Statement	<p>WALGA's policy position regarding charitable purposes is as follows:</p> <ol style="list-style-type: none">1. Amend the Local Government Act to clarify that Independent Living Units should only be exempt from rates where they qualify under the Commonwealth Aged Care Act 1997;2. Either<ol style="list-style-type: none">a) amend the charitable organisations section of the Local Government Act 1995 to eliminate exemptions for commercial (non-charitable) business activities of charitable organisations; or
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- b) establish a compensatory fund for Local Governments, similar to the pensioner discount provisions, if the State Government believes charitable organisations remain exempt from payment of Local Government rates.

Background

Exemptions under this section of the Act have extended beyond the original intention and now provide rating exemptions for non-charitable purposes, which increase the rate burden to other ratepayers. There may be an argument for exemptions to be granted by State or Federal legislation. Examples include exemptions granted by the Commonwealth *Aged Care Act 1997* and group housing for the physically and intellectually disabled which is supported under a government scheme such as a Commonwealth-State Housing Agreement or Commonwealth-State Disability Agreement.

State Council Resolution December 2015 – 118.7/2015
January 2012 – 5.1/2012

Basis of Rates: Section 6.28

1. That Section 6.28 be reviewed to examine the limitations of the current methods of valuation of land, Gross Rental Value or Unimproved Value, and explore other alternatives.

The method of valuation of land to be used as the basis of rating in Western Australia is either: Gross Rental Value for predominantly non-rural purpose; or unimproved value of land for rural purposes. These are the only two methods available under the Section 6.28 of the Local Government Act in Western Australia.

Eastern State Local Governments can elect to rate on one of the following options:

- Site Value - levy on the unimproved value of land only and disregards the value of buildings, personal property and other improvements;
- Capital Value - value of the land including improvements;
- Annual Value - rental value of a property (same as GRV).

Alternative land valuation methods came under the scope of the WALGA Systemic Sustainability Study, particularly Capital Improved Valuations which is in operation in Victoria and South Australia.

2. Advocate for amendment to Section 6.28 to enable Differential Rating based on the time land remains undeveloped.

Concern at the amount of vacant land remaining in an undeveloped state for an extensive period of time and holding up development opportunities.

North Metropolitan Zone advocates an amendment to the current legislative provisions in relation to differential rating to enable a differential rate to be applied on the basis of the length of time a property has remained in an undeveloped state.

Differential General Rates: Section 6.33

This section outlines the characteristics that Local Governments may take into account when imposing differential general rates. It is recommended the issue of time-based differential rating should be examined, to address some Local Governments view that vacant land should be developed in a timely manner.

Service of Rates Notice: Section 6.41

That Section 6.41 be amended to:

- (a) permit the rates notice to be issued to electronically; and
- (b) introduce flexibility to offer regular rate payments (i.e. fortnightly, monthly etc) without requirement to issue individual instalment notice.

Rates or Service Charges Recoverable in Court: Section 6.56

That Section 6.56 be amended to clarify that all debt recovery action costs incurred by a Local Government in pursuing recovery of unpaid rates and services charges be recoverable and not be limited by reference to the 'cost of proceedings'.

Rating Exemptions – Rate Equivalency Payments

Position Statement	Legislation should be amended so rate equivalency payments made by LandCorp and other Government Trading Entities are made to the relevant Local Governments instead of the State Government.
Background	<p>A particular example is the exemption granted to LandCorp by the <i>Land Authority Act 1992</i>. In 1998, the Act was amended to include provisions for LandCorp to pay the Treasurer an amount equal to that which would have otherwise been payable in Local Government rates, based on the principle of 'competitive neutrality'.</p> <p>This matter is of concern to Local Governments with significant LandCorp holdings in their district. The shortfall in rates is effectively paid by other ratepayers, which means ratepayers have to pay increased rates because LandCorp has a presence in the district.</p>
State Council Resolution	January 2012 – 6.1/2012

Rating Restrictions – State Agreement Acts

Position Statement	Resource projects covered by State Agreement Acts should be liable for Local Government rates.
Background	<p>In 2011, the State Government introduced a new policy on 'the application of Gross Rental Valuation to mining, petroleum and resource interests' (the GRV mining policy). The Policy was extended in 2015 and remains in place. The primary objectives of the policy were to clarify the circumstances where Local Governments could apply GRV rating to mining land and enable the use of GRV rating on new (i.e., initiated after June 2012) mining, petroleum and resource interests. This included the application of GRV rating to new State Agreement Acts.</p> <p>However, existing State Agreement Acts continue to restrict Local Government rating. Rating exemptions on State Agreement Acts mean that Local Governments are denied an efficient source of revenue. There are also equity issues associated with the existing exemptions since they only apply to a select group of mining companies whose projects are subject to older State Agreement Acts. Removing the rates exemption clauses from the pre-July 2012 State Agreement Acts would provide a fairer outcome for all other ratepayers, including the proponents of new resources projects.</p>
State Council Resolution	<p>September 2014 – 89.4/2014 March 2014 – 10.1/2014 October 2011 – 116.5/2011</p>

Local Government (Financial Management) Regulations 1996

Exemption from AASB 124: Regulation 4

Regulation 4 of the Financial Management Regulations provides a mechanism for an exemption from the Australian Accounting Standards (AAS). Regulation 16 is an example of the use of this mechanism, relieving Local Governments from the requirement to value land under roads.

A Zone has requested that an exemption be allowed from the implementation of AASB 124 'Related Party Transactions' due to the current provisions in the Act on declarations of interest at meetings and in Primary and Annual returns. This is regarded as providing appropriate material declaration and disclosure of interests associated with function of Local Government.

Part 7 – Audit

The Local Government Amendment (Auditing) Bill 2017, before Parliament at the time of writing, will substantially replace much of Part 7 to provide for the auditing of Local Governments by the Auditor General. New legislation will allow the Auditor General to contract out some or all of the financial audits but all audits will be done under the supervision of the Auditor General and Office of the Auditor General. State Government will pay the cost for the conduct of performance audits.

Part 8 – Scrutiny of the Affairs of Local Government

Stand Down Provision: New Proposal

Position Statement

WALGA supports, in principle, a proposal for an individual elected member to be 'stood down' from their role when they are under investigation; have been charged; or when their continued presence prevents Council from properly discharging its functions or affects the Council's reputation, subject to further policy development work being undertaken.

Further policy development of the Stand Down Provisions must involve specific consideration of the following issues of concern to the Sector:

1. That ... the established principles of natural justice and procedural fairness are embodied in all aspects of the proposed Stand Down Provisions; and
2. That activities associated with the term 'disruptive behaviour', presented as reason to stand down a defined Elected Member on the basis their continued presence may make a Council unworkable, are thoroughly examined and clearly identified to ensure there is awareness, consistency and opportunity for avoidance.

Background

In 2008 a Discussion Paper was circulated seeking feedback regarding legislative amendments to suspend an individual Elected Member, as follows:

- An elected member to have the ability to stand down where they are being investigated or have been charged;
- An elected member to be forcibly stood down where they are being investigated or have been charged and whose continued presence prevents Council from properly discharging its functions and affects its reputation and integrity or where it is in the public interest;
- The Standards Panel to make the stand down decision;

- Such matters to be referred to the Standards Panel only by a Council (absolute majority), a statutory agency or the Department;
- Three to six months stand down periods with six month extensions;
- The elected member to remain entitled to meeting fees and allowances; and
- Inclusion of an offence for providing false information leading to a stand down.

State Council Resolution August 2008 – 400.4/2008

Part 9 – Miscellaneous Provisions

Onus of Proof in Vehicle Offences may be Shifted: Section 9.13(6)

Amend Section 9.13 by introducing the definition of ‘responsible person’ and enable Local Governments to administer and apply effective provisions associated with vehicle related offences

Background:

This proposal from the North Metropolitan Zone emerged due to an increase in cases when progressing the prosecution of vehicle related offences in court (at the request of the vehicle owner) resulted in dismissal of charges by the Magistrate when the owner of the vehicle states that he does not recall who was driving his vehicle at the time of the offence.

The *Litter Act 1979* was amended in 2012 to introduce the definition of ‘responsible person’ (as defined in *Road Traffic Act 1974*) so that a ‘responsible person’ is taken to have committed an offence where it cannot be established who the driver of the vehicle was at the time of the alleged offence. This also removes the ability for the responsible person to be absolved of any responsibility for the offence if they fail to identify the driver. It is suggested that a similar amendment be made to Section 9.13 of the Act in order to ensure that there is consistent enforcement in regards to vehicle related offences.

Schedule 2.1 – Creating, Changing Boundaries and Abolishing Districts

Poll Provisions: New Proposal

Position Statement

Schedule 2.1 of the *Local Government Act 1995* should be amended so that the electors of a Local Government affected by any boundary change or amalgamation proposal are entitled to petition the Minister for a binding poll.

State Council Resolution December 2014 – 108.5/2014

Number of Electors: Clause 2.1(1)(d)

That Schedule 2.1 Clause 2(1)(d) be amended so that the prescribed number of electors required to put forward a proposal for change increase from 250 (or 5% of electors) to 500 (or 5% of electors) whichever is fewer.

Schedule 2.2 – Provisions about Names, Wards and Representation

Who may make Submission: Clause 3(1)

That Schedule 2.2 Clause 3(1) be amended so that the prescribed number of electors required to put forward a submission increase from 250 (or 5% of electors) to 500 (or 5% of electors) whichever is fewer.

Schedule 4.1 – How to Count Votes and Ascertain Result of Election

Method of Voting

Position Statement	Elections should be conducted utilising the first-past-the-post (FPTP) method of voting.
Background	The FPTP method is simple, allows an expression of the electorate's wishes and does not encourage tickets and alliances to be formed to allocate preferences.
State Council Resolution	427.5/2008 – October 2008

This State Council resolution influenced amendment to Schedule 4.1 in 2009 that returned Local Government elections to a first past the post system from the preferential proportional Representation. The resolution is reiterated here as an indication of the sector's ongoing preference for this vote counting system.

Submission of Feedback

How to get involved

WALGA will conduct a comprehensive consultation process to provide Member Local Governments with as much opportunity as possible to contribute. This process will also assist WALGA determine its advocacy position on whether proposed changes should be dealt with in Phase 1 or Phase 2 (see Executive Summary).

During August and September 2017, WALGA will hold Zone and Regional Group forums on the Local Government Act Review. Local Governments can choose to contribute in conjunction with a Zone/Regional Group meeting, separately by lodging a Council endorsed submission, or both.

The final collated feedback will be prepared as a State Council Agenda Item for Zone consideration during the November/December 2017 round of Zone meetings. State Council will ultimately determine its position at its meeting of 6 December 2017.

Council endorsed submission on the issues raised in this Discussion Paper, as well as any other relevant matters, can be forwarded by Friday 20th October 2017 to:

James McGovern, Manager Governance - jmcgovern@walga.asn.au
or 9213 2093

Should you have any questions or queries about any aspect of the Discussion Paper or review process, please contact James McGovern at the above contacts, or Tony Brown on 9213 2051 or tbrown@walga.asn.au

LG Act - LG Professionals WA Proposed Submission			
Section of Legislation	Title	Policy Change	Rationale for Change
2.4A	New Provision - Differentiating Between Local Governments	Insert a new provision to differentiate between local governments based on capacity. The State Administrative Tribunal Banding model is an illustration of potential grouping for local governments.	This will reduce the compliance burden on smaller local governments with limited capacity and provide additional opportunities for local governments with capacity.
2.11	Method to Elect Mayor / President	Delete the poll provisions in relation to changing the method of election of the Mayor/President. Local Governments should determine this outcome.	This will deliver consistency in the approach to change.
2.21	Disqualification Because of Convictions	Add a section which disqualifies a person if they have been convicted of an offence against the Planning and Development Act, or the Building Act, in the preceding five years.	A planning or building system conviction is potentially more serious than a Local Government Act conviction because of local government's prominent role in planning and building control and the significant personal benefits which can be illegally gained through these systems. It may also be appropriate to include breaches of other legislation.
3.12	Procedure for Making Local Laws	Eliminate the requirement to consult on model Local Laws.	Models are approved for sector wide use.
3.16	Periodic Review of Local Laws	Eliminate the periodic review requirement for model Local Laws.	Models are approved for sector wide use. They should be reviewed frequently by the body making the model with advice provided regularly to all local governments.
3.50B	New Provision - Full Closure of Bridge and Roads for Repairs	Allow a bridge and roads to be fully closed for urgent repairs and maintenance without notice, even if it will have significant adverse effects on users.	The closure of a bridge and road will often have significant adverse effects on users. However, bridges may need to be fully closed for urgent repairs if there is a sign of weakness and, currently, the Act does not provide capacity to take this action without giving local public notice if the closure will be greater than four weeks.

3.51	Notification of Affected Owners	<p>Section 3.51 of the Local Government Act 1995 concerning “Affected owners to be notified of certain proposals’ should be amended to achieve the following effects:</p> <ul style="list-style-type: none"> - To limit definition of “person having an interest” to those persons immediately adjoining the proposed road works (i.e. similar principle to town planning consultation); and - To specify that only significant, defined categories of proposed road works require local public notice under Section 3.51 (3) (a). 	To provide clarity and efficiency.
3.53	Control of Certain Unvested Facilities	That Section 3.53 be repealed and that responsibility for facilities located on Crown Land return to the State as the appropriate land manager.	To reflect the State's ownership of this land.
3.60	No Capacity to Form Body Corporates	Allow local governments with capacity to form bodies corporate (Council controlled organisations) for particular commercial activities.	Follows the New Zealand approach and enables local governments to undertake key place making activities more efficiently and effectively.
3.66	Regional Local Governments	Reduce compliance burden on regional local governments in parallel with the proposal to differentiate between local governments.	To improve the efficiency of regional local governments; in particular those undertaking limited functions.
4.20 (4) 4.61 (4)	CEO to be the Returning Officer Unless Other Arrangements Made	Allow the Commonwealth Electoral Commission or any other body competent in conducting elections to be responsible for conducting an election and, in particular, a postal election.	To enable competition and competitive efficiencies to be achieved.
4.61 (1)	Methods of Conducting an Election	Allow people to vote online if they so choose.	To reflect the use of modern technology and to increase voter turnout. Online voting should only be introduced in a technological environment which ensures the secrecy of the vote and which minimises the potential for fraudulent activity. Online voting should be offered as an additional method of voting; not as a complete replacement for postal voting.
4.88 (1)(b)	Electoral Offence: Misleading, False or Defamatory Statements	Explore the potential of making it an offence for a person to make or publish false or defamatory statements about official acts undertaken by an elected member seeking re-election during the conduct of an election campaign.	It is already an offence to make or publish false or defamatory statements in relation to personal character or conduct. It is considered appropriate that this principle carries through to false or defamatory statements about official conduct.

5.24B	New Provision – Vexatious People and Complaints	Insert a new provision to specifically allow a local government to declare a member of the public and their complaints vexatious. Such a declaration would prevent that person from speaking at either Council meetings or electors meetings, allow a local government to file, but not respond, to correspondence from the person, and refuse to answer phone calls.	Local governments have no explicit statutory power to prevent a member of the public from bullying, abusing or harassment, particularly when speaking at meetings. The Ombudsman has produced guidelines for dealing with vexatious people and local governments should be specifically empowered by law to declare people vexatious (which would prevent them from speaking at meetings) if the principles within this guideline are followed. Here it is noted that the State Government recently gave the Standards Panel the power to decide that people were being vexatious.
5.27	Electors' General Meetings	Remove the requirements to have Electors' General Meetings	To improve local government efficiency. The public now has numerous ways in which to engage with Councils, including special electors' meetings, and the need for annual meetings, which are often attended by a paltry number of people, is redundant.
5.28 (1)	Electors' Special Meetings	Increase the number of people required to convene a special electors' meeting.	It is too easy to gain 100 signatures to convene special electors' meetings in large local governments. This also does not correspond with the scalability needed for local governments of different sizes. To achieve this policy change the number required to call a meeting could be increased from 100 to 500 or, 10% of total number of electors, which ever is less.
5.28 (2)	Electors' Special Meetings	Limit the number of special electors' meetings which can be held on the same matter. Once a matter has been discussed at a special electors' meeting, the same matter, or a very similar matter, should not be able to be discussed at another special electors' meeting for 12 months unless Council determines otherwise.	This allows people to have their say but prohibits people unreasonably calling special electors' meetings on issues already determined.

5.36A + B	New Provision - Public Sector Commission / Local Government Commissioner Role	<p>Insert a new section which would require the Public Sector Commission to expand its role or an introduction of a Local Government Commissioner to take on a guidance and support role to independently assist local government with CEO recruitment and performance reviews, with Council still being primarily responsible.</p> <p>That, in circumstances where the CEO reports an Elected Member to either the CCC, the Standards Panel or any other regulatory or investigative body, an independent commissioner become the final decision maker in terms of the CEO's performance review or contract renewal for a period of five years.</p>	<p>CEO recruitment and performance review would benefit from the guidance and support of an independent authority.</p> <p>When a CEO reports an Elected Member or Members, those reported will form an opinion about the CEO which will bias future decision making on the performance of the CEO. To eliminate this bias, an independent authority should become the final decision maker in terms of the CEO's performance and contract renewal.</p>
5.90B New Training Provision	New Provision - training budget and plan for officers	Require each local government to have a training budget and plan for professional development for officers.	This will facilitate capacity building within the sector.
6.14	Power to Invest	Allow local governments with capacity to invest in accordance with the Trustees Act in the manner that existed prior to the Global Financial Crisis.	<p>The Global Financial Crisis was a once in a generation experience (1987 and 1929 were the two previous financial crashes of extreme magnitude). Legislation should not be based on a worst case scenario but on a routine and general operating environment.</p> <p>Prior to the Global Financial Crisis, the previous legislation was adequately controlling local government investments.</p>
6.16 (2)(b) (e)	Imposition of Fees and Charges	<p>Many local governments will supply small consumer items at a variety of facilities. These include selling theatre tickets, supplying food and drink at venues. Non-metropolitan local governments also set rents for staff housing, etc.</p> <p>It is impractical to require local governments to establish fees at the start of the year for these items which respond to consumer demand in a commercial environment.</p> <p>The legislation for fees and charges need to be agile and flexible for local government to make changes throughout the year.</p>	Allow local governments to set and amend fees and charges for small scale goods and services and the rental of staff housing outside of the current requirements of the Act.
6.20 (2)	Power to Borrow	That Section 6.20(2) of the Local Government Act, requiring one month's public notice of the intent to borrow, be deleted.	This is particularly pertinent for small local governments needing funds for crisis recovery. The one month requirements in emergency situations is not practical and does not allow for an agile approach.

6.26 (2)	Rateable Land	Introduce a requirement for State Government trading enterprises, including the Housing Authority, to pay rates on their commercial land rather than making rate equivalent payments to the State Government.	It is inappropriate for State Government trading enterprises to pay rate equivalents to the State Government when it is local government which constructs the local roads used by these enterprises and which collects the rubbish generated.
6.26 (2)	Rateable Land	Require resource projects which are covered by State Agreement Acts to pay local government rates where possible.	It is inappropriate for the State Government to waive local government rates when negotiating State agreements.
6.26 (2)(g)	Rateable Land	Amend to exclude independent living units for seniors from being a charitable purpose for which a rate exemption can be claimed.	Independent living units are generally provided at market rates so there is no charity for the user. This outcome was acknowledged in a State Government report about a decade ago.
6.28 6.33(1)	Basis for Rates and Differential General Rates	Enabling differential rating based on the time land remains vacant is supported as suggested in the WALGA Discussion Paper.	While local governments can introduce a differential rate for vacant land, this rate applies to all vacant land. It is appropriate to differentiate between land held vacant for long periods for speculative or hording purposes and land which is vacant on a short term, interim basis. It would be up to a local government to determine the number of years which would divide one category from the other.
6.41	Service of Rate Notice	Amend the provisions around the service of rate notices to allow for electronic delivery of notices where a ratepayer's electronic address is known.	The Act was developed in an era when the internet hardly existed. Electronic communications are now commonplace and used for significant financial transactions.
6.41 6.45(1)	Options for Payment of Rates	Amend to reduce prescription and increase flexibility in relation to rate payment options.	This will improve efficiency and responsiveness to ratepayers.
6.56	Recovery of Rates in Court	Amend to clarify that all debt recovery action costs incurred by a Local Government in pursuing recovery of unpaid rates and services charges be recoverable and not be limited by reference to 'cost of proceedings'.	To improve operational effectiveness.
Schedule 2.1 2(1)(d)	Creating, Changing and Abolishing Districts	Increase the number of electors required to put forward a proposal for boundary change from 250 to 500. Attentively, applying a scalability approach here again.	The current number is considered too small and does not take into account the varying different sizes of local governments.
Schedule 2.2 2.3(1)(a)	Provisions About Wards	Increase the number of electors required to put forward a proposal for ward change from 250 to 500. Attentively, applying a scalability approach here again.	The current number is considered too small and does not take into account the varying different sizes of local governments.
Administration Regulations - LG Professionals WA Proposed Submission			
Section of Regulations	Title	Policy Change	Rationale for Change

10	Revoking or Changing Decisions	Amend Regulation 10 to assist clarifying the rights of a Councillor to seek a revocation or change. Particularly amend to reflect situations where part of a multiple part motion has not been completed.	Regulation 10 provides a mechanism for the revocation or change to a previous decision of Council. It does not however, contain any provision clarifying that the provisions do not apply to Council decisions that have already been implemented. This regulatory deficiency is currently managed administratively, but warrants an appropriate amendment to assist clarify the rights of a Councillor to seek a revocation or change.
19B	Payment to Employee in Addition to Contract or Award	Amend to state that the number of positions within the salary band should be identified, rather than the number of employees entitled to the salary. In addition, increase the \$100,000 to an amount which reflects inflation since the value was initially legislated. Further, increase the amount in future years in line with salary increases determined by the Salaries and Allowances Tribunal.	This reflects the fact that it is important to identify the positions paid over \$100,000 rather than the number of employees that fill the positions. Further, inflation is devaluating the \$100,000 amount each year.

Financial Management Regulations - LG Professionals WA Proposed Submission

Section of Regulations	Title	Policy Change	Rationale for Change
4	Exempt from AASB 124	That Regulation 4 of the Local Government (Financial Management) Regulations be amended to provide an exemption from the application of AASB 124 'Related Party Transactions' of the Australian Accounting Standards (AAS).	Local government legislation provides adequate transparency.

Functions and General Regulations - LG Professionals WA Proposed Submission

Section of Regulations	Title	Policy Change	Rationale for Change
4A	Regional Price Preference (RPP)	Add clarification that regional local government can apply their RPP's policy to all purchases, including those under the tender threshold.	Clarity required and to provide consistency.
11 (1)	Tender Threshold	Increase the tender threshold to align with the State Government tender threshold (\$250,000). Further clarity is also required on whether the threshold applies to total project cost, and the implications on rolling contracts which its annual cost is under the threshold.	Increasing the tender threshold improves local government efficiency and aligns to State agency requirements.
30 (3)	Disposition of Property	That Regulation 30(3) be amended to delete any financial threshold limitation (currently \$75,000 on a disposition) where it is used exclusively to purchase other property in the course of acquiring goods and services, commonly applied to a trade-in activity.	To improve local government efficiency and operational effectiveness.

Long Service Leave Regulations - LG Professionals WA Proposed Submission

Section of Regulations	Title	Policy Change	Rationale for Change
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7 (1)(d)	Taking Leave	Amends so that employees can take long service leave in more than three separate periods.	To reflect contemporary practice, allow employees to take their long service leave in more than three separate periods, subject to the agreement of the employer.
Regional Subsidiary Regulations - LG Professionals WA Proposed Submission			
Section of Regulations	Title	Policy Change	Rationale for Change
8	No Capacity to Undertake Trading Undertaking or Land Transaction	Remove the restrictions on land transactions and commencing a trading undertaking.	A regional subsidiary should be able to acquire land in its own rights (such as land for a waste transfer station) and conduct a commercial enterprise (such as the sale of goods received at the transfer station).
11	Power to Borrow	Remove the restriction on borrowing.	A regional subsidiary should be able to borrow money in its own right



SHIRE OF WESTONIA
Local Government Act 1995 Review Submission
Phase 2

ELECTIONS

Issue	Section of Act	Comments
Extra-Ordinary Elections	Sections 4.16(4) & 4.17	Extend timeframe for the conduct of Extra-Ordinary Elections. If an Elected Member resigns 12 months from the term expiring then there should not be the requirement to fill that position until the next Ordinary Election date. Being one Councillor down does not affect the running of the Local Government.
Extra-Ordinary Election Requirement Following No Nominations being Received	Section 4.57(2)	If at the Ordinary Election no nominations are received allow appointment to be made by the Council rather than having to go through with an Extra-Ordinary Election. This process just adds cost for the Local Government and with Training to become mandatory, it is highly likely less people will be willing to commit to becoming a Councillor adding to Extra-Ordinary Elections becoming the norm.
Conduct of Postal Voting – WAEC/Local Government	Section 4.61	Allow local governments to conduct their own Postal Voting rather than having to engage the Electoral Commissioner. The current provisions are expensive for smaller local governments who would be quite capable of distributing their own Postal Voting Packs.
Polling Places	Section 4.62	Remove the requirement to have Polling Booths on Election Day. The provision of Early Voting and Postal Votes should be sufficient for residents in rural areas to submit their votes.
Voting – Non-Compulsory as opposed to Compulsory	Section 4.65(1)	Council does <u>not support</u> Compulsory Voting for Local Government Elections. Turnout for rural Local Government Elections is normally high as opposed to larger regional and metropolitan areas.
Voting System – First Past the Post	Schedule 4.1	Council <u>supports</u> retaining the “First Past the Post” method for determining the counting of votes. This has been proved as the preferred method and when Preferential Voting was implemented for one election via a State Government decision, it was not received well by the sector nor the voting public.
Split Terms for Elections		Retain 2 x 2 split terms for Council Elections. This ensures that continuity of Council Members and avoids the possibility of having a complete change of Elected Members.

SHIRE OF WESTONIA
Local Government Act 1995 Review Submission
Phase 2

COMMUNITY CONSULTATION & ENGAGEMENT

Issue	Section of Act	Comments
Annual Electors Meetings	Section 5.27	Remove requirement for the conduct of Annual Electors Meetings. The provision of Public Question Time at monthly meetings enables concerns of residents to be raised in a more timely manner. Annual Electors Meetings in rural areas are not well attended.
Community Strategic Planning	Section 5.56	Rural Local Governments endeavour to engage with the community but it is not being reciprocated. It is considered that written submissions on Planning initiatives would be just as effective as public workshops. There should be some level of scalability in respect to rural local governments by not having to meet the same requirements as that of our larger regional and city counterparts. Could consider the Salaries and Allowances (SAT) Bands as the scale Levels e.g., Bands 1 and 2 having higher requirements than that of Bands 3 and 4.
Participatory Budgeting	<i>Discussion Paper Issue</i>	It should be at the discretion of the Local Government if it wishes to engage in Participatory Budgeting.
Citizens Juries	<i>Discussion Paper Issue</i>	Council does <u>not support</u> introducing legislation to mandate Citizens Juries. Councillors are elected by the people to make decisions on their behalf and Strategic Community Plans via the IPR process satisfies the consultation processes.

SHIRE OF WESTONIA
Local Government Act 1995 Review Submission
Phase 2

INTEGRATED PLANNING & REPORTING

Issue	Section of Act	Comments
Plans for the Future	Section 5.56	<p>The requirement to prepare the plethora of Plans adds significant costs to the local government with many rural local governments engaging Consultants to undertake this task due to human resource issues.</p> <p>It is considered that the Community Strategic Plan is the most relevant of Plans for smaller communities. Corporate Plans, Asset Management, Long Term Financial Plans, Workforce Plans in their own right are not necessary and relevant information on a smaller scale could be incorporated into the Strategic Community Plan.</p> <p>There should be some level of scalability in respect to rural local governments by not having to meet the same requirements as that of our larger regional and city counterparts. Could consider the Salaries and Allowances (SAT) Bands as the scale Levels e.g., Bands 1 and 2 having higher requirements than that of Bands 3 and 4.</p>

RATES AND CHARGES

Issue	Section of Act	Comments
Differential Rating	6.33(3)	The process for applying Differential rating should be reviewed. The need to seek Ministerial approval is questioned when "Objections and Reasons" documentation is demonstrated and state wide advertising is undertaken with ratepayers having the opportunity to provide submissions. This review process (by the Department) is also lengthy and often disrupts the Budget adoption timeline.
Minimum Rates, number of assessments	LG Act s6.35 (4) & FM Reg 52 – Percentage on Minimum Payment	<p>For smaller rural and remote Councils this section should be remove or at least relaxed. Council's with limited assessments in a particular category can find it difficult to strike a minimum.</p> <p>Larger Councils will have the rate base numbers to ensure compliance with this section. For smaller Councils this percentage could be changed from 50% to 75%</p>

Public Notice	<i>Discussion Paper Issue</i>	Council does <u>not support</u> the proposal to give Public Notice of all rates to be imposed nor the “Objections and Reasons” documentation, other than Differential rates which currently applies. Councils should not have to justify every decision to their constituents as they are elected to make these decisions. If they fail, then the election process is the means in which the community speaks.
Rating of Mining Lease	<i>Discussion Paper Issue</i>	It is apparent that the Mining sector is lobbying for Prospecting and Exploration Licences to be exempt from rates. Council does <u>not support</u> the proposal. Whilst the Shire of Westonia benefits from the collection of these rates, Prospecting and Exploration tenement holders <u>do</u> utilise roads within the district and often utilise the services located within the district and therefore they should be paying rates like most other landholders.
Rating Exemptions	<i>Discussion Paper Issue</i>	Council considers that the following organisations should be fully rated:- <ul style="list-style-type: none"> • Co-operative Bulk Handling (CBH uses Council infrastructure more than any other user requiring them to contribute a larger portion to road maintenance). • Charitable Institutions that are of a commercial nature eg., Retirement Villages
Fees and Charges	Section 6.19	Remove the requirement to advertise new or altered Fees and Charges after Budget adoption. Websites and social media platforms provide adequate public notice.

SHIRE OF WESTONIA
Local Government Act 1995 Review Submission
Phase 2

FINANCIAL MANAGEMENT

Issue	Section of Act	Comments
Maximum time to present the Budget Review to Council	FM Regs 33A (2) – Review of Budget	The allowed time to present the proscribed budget review to Council should be increased from 30 days to 60 days. This will allow for rural Councils, most of whom do not hold a meeting in January due to harvest and/or availability of Councillors the time necessary to produce and present the review without the additional cost of special meetings.
Ratio's	FM Regs 50 – Financial Ratios	<p>The “Own Source Revenue Coverage Ratio” and “Asset Renewal Funding Ratio” are both misleading and, to some extent, irrelevant for smaller regional & remote Councils.</p> <p>The Own Source Revenue Ratio includes depreciation in the Operating Expenses divisor which significantly inflates this value and means, for smaller Councils, that this ratio will never reflect a true position.</p> <p>The Asset Renewal Funding Ratio is based on 10 years of the Net Present Value of planned over required capital works. As previously mentioned, smaller regional & remote Councils are heavily, if not totally dependant on State and Federal funding for the upkeep of the majority of their assets. The need to plan 10 years in advance with very limited certainty as to funding makes this ratio both irrelevant and misleading.</p>
Procurement	<i>Discussion Paper Issue</i>	Council does <u>not support</u> tender thresholds being based on local government expenditure or SAT Bands. Whilst the Shire of Westonia would not be adversely affected by the proposal, as it would remain at similar levels, Council considers that lifting the limit of the thresholds for all local governments to the same limit as the State Government's threshold should be implemented.
Regional Price Preference	<i>Discussion Paper Issue</i>	Council supports the Local Government Professionals stance on RPP in that the legislation be amended to specify that all purchases and not just goods and services and construction services be eligible for the RPP.

SHIRE OF WESTONIA
Local Government Act 1995 Review Submission
Phase 2

ADMINISTRATIVE EFFICIENCIES

Issue	Section of Act	Comments
Exemption from AASB124 – Related Party Disclosures for certain Councils	AASB 125 – Related Party Disclosures	The very size of many regional and remote communities means that Councillors and designated staff are much more intimately involved in community groups, businesses and family involvement with Councils activities than Councillors located in larger regional centres or the Perth CBD. Westonia is a classic example of Related Party disfunction, where 3 staff member (out of six admin staff) and 1 Councillor are related which make day to day functions often difficult. Possible exemptions for smaller councils (Band 3 or 4)
Include local community news publications and Council website as a “newspaper circulating generally throughout the district”.	LG Act s1.7 (1)(a) – Local Public Notice	These days most subscribers to these local news publications receive them via email and need not be located within the district and get a hard copy. Additionally, inclusion of any notices requiring local notice that are placed on Councils website will have global availability.


COUNCIL MEETINGS

Issue	Section of Act	Comments
Public Statement Time	<i>Discussion Paper Issue</i>	Council does <u>not support</u> the implementation of a Public Statement Time. It would encourage some residents to grandstand even more than in Public Question Time and make it difficult for the Chair to manage. Several communities do not have a Police presence if situations escalated. A Public Statement Time is not seen as a means to encourage public engagement and promote transparency, residents have the opportunity to make their concerns via other methods.
Annual Electors Meetings	<i>Discussion Paper Issue</i>	See under Community Consultation and Engagement comment.

COMPLAINTS MANAGEMENT

Issue	Section of Act	Comments
Customer Service Charter	<i>Discussion Paper Issue</i>	Council <u>supports</u> the development of a Customer Service Charter to identify complaints management policies and procedures of individual local governments

9.1.6 BUDGET REVIEW – 2018/19

Responsible Officer:	Jamie Criddle, CEO		
Author:	Jamie Criddle, CEO		
File Reference:	F1.3.3		
Disclosure of Interest:	Jamie Criddle		
Attachments:	Nil		
Signature:	Officer	CEO	

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Background

Local Governments are required to conduct a Budget Review in accordance with Regulation 33A of the Local Government (Financial Management) Regulations 1996. These Regulations state:

1. *"Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.*
2. *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
3. *A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

**Absolute majority required.*

4. *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department."*

A Budget Review for the period ending 31 January 2019 has been completed and is presented for Council's consideration.

Comment

In adopting the 2018/2019 Budget, Council, as required, adopted a level of material variances for reporting purposes. The level of material variance reporting set by Council is \$10,000 and 15%. Staff have used this variance in their analysis.

The nature of the review is to predict estimates of material variations likely to occur as at 30 June 2019.

Statutory Environment

Local Government Act 1995,
Local Government (Financial Management) Regulations 1996, Regulation 33A

Policy Implications

Nil

Strategic Implications

Nil



Financial Implications

Nil



Voting Requirements



Simple Majority



Absolute Majority

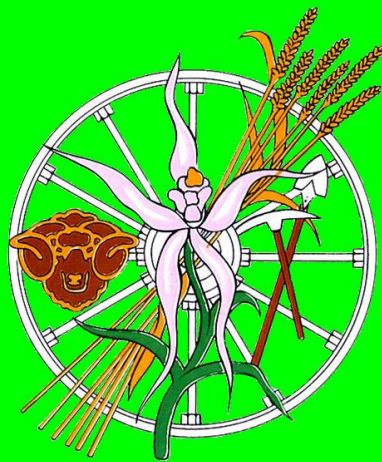
OFFICER RECOMMENDATIONS

That the Audit committee recommend to Council to:

- 1. Receive the 2018/2019 Budget Review as per the Audit Committee recommendation for the period ending 31st January 2019 and adopt the recommended Budget figures as presented.**
- 2. Forward the review to the Department of Local Government as per the requirements of the act.**

Attachment 9.1.6

Shire of Westonia



Budget Review 2018/2019

**SHIRE OF WESTONIA
BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2019**

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

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SHIRE OF WESTONIA
STATEMENT OF BUDGET REVIEW
(NATURE OR TYPE)
FOR THE PERIOD ENDED 31ST JANUARY 2019

Note	Budget v Actual			Predicted			
	Revised Annual Budget \$ (a)	YTD Budget \$ (b)	YTD Actual \$ (c)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)+(d)	
	\$		\$	\$	\$	\$	
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)	880,062	880,062	880,062			880,062	
Revenue from operating activities (excluding rates)							
Operating grants, subsidies and contributions	805,116	421,500	476,100	47,517	0	852,633	▲
Profit on asset disposals	8,648	0	33,030	0	0	270,795	
Fees and charges	270,795	158,137	662,197	480,814	600	481,414	▲
Service charges	0	0	0	0	0	21,600	
Interest earnings	21,600	11,800	13,984	809	0	42,926	▲
Other revenue	42,117	24,114	(185,808)	0	0	1,148,276	
	1,148,276	615,551	999,504	529,140	600	2,817,644	
Expenditure from operating activities							
Employee costs	(922,994)	(549,817)	(654,321)	(89,292)	0	(1,012,286)	▲
Materials and contracts	(438,023)	(264,658)	(619,350)	(305,003)	4,616	(738,410)	▲
Utility charges	(156,460)	(98,936)	(85,871)	0	0	(156,460)	
Depreciation on non-current assets	(1,909,240)	(545,975)	(554,772)	0	0	(1,909,240)	
Interest expenses	(8,711)	(6,589)	(6,729)	0	0	(8,711)	
Insurance expenses	(107,000)	(67,615)	(104,841)	(23,350)	0	(130,350)	▲
Loss on asset disposals	(2,919)	0	0	0	0	(49,873)	
Other expenditure	(49,873)	(28,947)	(31,678)	0	0	(3,595,220)	
	(3,595,220)	(1,562,537)	(2,057,563)	(417,645)	4,616	(7,600,550)	
Operating activities excluded from budget							
Depreciation on assets	1,909,240	545,975	554,772	0	0	1,909,240	
(Profit)/loss on asset disposal	5,729	0	33,030	0	0	5,729	
Adjust provisions and accruals	0	0	0	0	0	0	
Amount attributable to operating activities	348,087	479,052	409,805	111,495	5,216	(1,987,875)	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	575,244	133,000	133,000	0	0	575,244	
Purchase land held for resale	0	0	0	0	0	0	
Purchase land and buildings	(85,373)	(40,950)	(78,870)	0	0	(85,373)	
Purchase property, plant and equipment	(245,000)	(142,912)	(1,809)	0	0	(1,054,650)	
Purchase furniture and equipment	(17,000)	(9,912)	(5,153)	0	0	(17,000)	
Purchase and construction of infrastructure-roads	0	0	0	0	0	0	
Purchase and construction of infrastructure-other	(1,054,650)	(600,600)	(37,294)	0	0	(1,054,650)	
Purchase of investments	0	0	0	0	0	0	
Proceeds from disposal of assets	133,800	0	212,600	0	0	133,800	
Proceeds from sale of investments	0	0	0	0	0	0	
Amount attributable to investing activities	(692,979)	(661,374)	222,474	0	0	(1,502,629)	
FINANCING ACTIVITIES							
Proceeds from new borrowings	0	0	0	0	0	0	
Proceeds from advances	0	0	0	0	0	0	
Proceeds from self supporting loans	0	0	0	0	0	0	
Transfers from cash backed reserves (restricted assets)	(250,000)	0	0	0	0	(250,000)	
Repayment of debentures	0	0	0	0	0	0	
Advances to community groups	(70,373)	(70,373)	(38,233)	0	0	(70,373)	
Transfers to cash backed reserves (restricted assets)	(264,800)	(264,800)	(7,262)	0	0	(264,800)	
Amount attributable to financing activities	(585,173)	(335,173)	(45,495)	0	0	(585,173)	
Budget deficiency before general rates	(930,065)	(517,496)	586,784	111,495	5,216	(4,075,677)	
Estimated amount to be raised from general rates	941,290	941,290	998,204			941,290	
Closing funding surplus(deficit)	11,225	423,794	1,584,988	111,495	5,216	(3,134,387)	▼

SHIRE OF WESTONIA
STATEMENT OF BUDGET REVIEW
(STATUTORY REPORTING PROGRAM)
FOR THE PERIOD ENDED 31ST JANUARY 2019

	Budget v Actual			Predicted			Material Variance
	Revised Annual Budget \$ (a)	YTD Budget \$ (b)	YTD Actual \$ (c)	Variance Permanent (c)	Variance Timing (Carryover) (d)	Year End (a)+(c)-(d)	
Note	\$		\$	\$	\$	\$	
OPERATING ACTIVITIES							
Net current assets at start of financial year surplus/(deficit)	880,062	880,062	880,062			880,062	
Revenue from operating activities (excluding rates)							
Governance	1,150	500	562	0	0	1,150	
General purpose funding	607,666	335,880	338,305	809	0	608,475	▲
Law, order, public safety	43,400	11,330	17,938	0	0	43,400	
Health	2,000	1,200	1,200	0	0	2,000	
Education and welfare	2,000	2,000	6,532	4,532	0	6,532	▲
Housing	182,145	90,497	87,254	(1,750)	(400)	179,995	▼
Community amenities	10,300	8,800	8,250	0	0	10,300	
Recreation and culture	61,800	22,700	24,582	109	1,000	62,909	▲
Transport	68,000	68,000	126,422	47,517	0	115,517	▲
Economic services	102,167	28,094	50,646	277	0	102,444	▲
Other property and services	67,648	46,550	337,813	477,646	0	545,294	▲
	1,148,276	615,551	999,504	529,140	600	1,678,016	
Expenditure from operating activities							
Governance	(309,558)	(192,232)	(198,339)	(5,381)	0	(314,939)	▲
General purpose funding	(42,000)	(17,830)	(17,809)	0	0	(42,000)	
Law, order, public safety	(62,610)	(32,641)	(34,005)	0	0	(62,610)	
Health	(33,890)	(15,225)	(15,021)	0	344	(33,546)	▼
Education and welfare	(43,321)	(18,277)	(22,307)	0	0	(43,321)	
Housing	(172,608)	(87,901)	(87,785)	(9,568)	4,272	(177,904)	▲
Community amenities	(128,266)	(57,971)	(59,426)	0	0	(128,266)	
Recreation and culture	(739,548)	(391,217)	(408,312)	(8,700)	0	(748,248)	▲
Transport	(1,849,792)	(563,748)	(574,136)	(16,243)	0	(1,866,035)	▲
Economic services	(332,217)	(221,799)	(230,783)	(6,274)	0	(338,491)	▲
Other property and services	118,590	36,304	(409,641)	(371,479)	0	(252,889)	▲
	(3,595,220)	(1,562,537)	(2,057,564)	(417,645)	4,616	(4,008,249)	
Operating activities excluded from budget							
Depreciation on assets	1,909,240	545,975	554,772	0	0	1,909,240	
Adjust (Profit)/Loss on Asset Disposal	5,729	0	33,029	0	0	5,729	
Adjust Provisions and Accruals	0	0	0	0	0	0	
Amount attributable to operating activities	348,087	479,052	409,804	111,495	5,216	464,798	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	575,244	133,000	133,000	0	0	575,244	
Purchase of investments	0	0	0	0	0	0	
Purchase land held for resale	0	0	0	0	0	0	
Purchase land and buildings	(85,373)	(40,950)	(78,870)	0	0	(85,373)	
Purchase plant and equipment	(245,000)	(142,912)	(1,809)	0	0	(1,054,650)	
Purchase furniture and equipment	(17,000)	(9,912)	(5,153)	0	0	(17,000)	▲
Purchase and construction of infrastructure - roads	(1,054,650)	(600,600)	(37,294)	0	0	(1,054,650)	▲
Purchase and construction of infrastructure - other	0	0	0	0	0	0	
Proceeds from disposal of assets	133,800	0	212,600	0	0	133,800	▼
Proceeds from sale of investments	0	0	0	0	0	0	
Proceeds from advances	0	0	0	0	0	0	
Amount attributable to investing activities	(692,979)	(661,374)	222,474	0	0	(1,502,629)	
FINANCING ACTIVITIES							
Repayment of borrowings	10 (70,373)	(70,373)	(38,233)	0	0	(70,373)	
Proceeds from new borrowings	0	0	0	0	0	0	
Advances to community groups	0	0	0	0	0	0	
Proceeds from self supporting loans	0	0	0	0	0	0	
Transfers to cash backed reserves (restricted assets)	9 (264,800)	(264,800)	(7,262)	0	0	(264,800)	
Transfers from cash backed reserves (restricted assets)	9 (250,000)	0	0	0	0	(250,000)	
Amount attributable to financing activities	(585,173)	(335,173)	(45,495)	0	0	(585,173)	
Budget deficiency before general rates	(930,065)	(517,496)	586,784	111,495	5,216	(1,623,004)	
Estimated amount to be raised from general rates	941,290	941,290	998,204			941,290	
Closing Funding Surplus(Deficit)	2 11,225	423,794	1,584,988	111,495	5,216	(681,714)	▼

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE YEAR ENDED 30 JUNE 2018

1. BASIS OF PREPARATION

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

The report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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.

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.

2017/18 ACTUAL BALANCES

Balances shown in this budget review report as 2017/2018 Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

ROUNDING OFF FIGURES

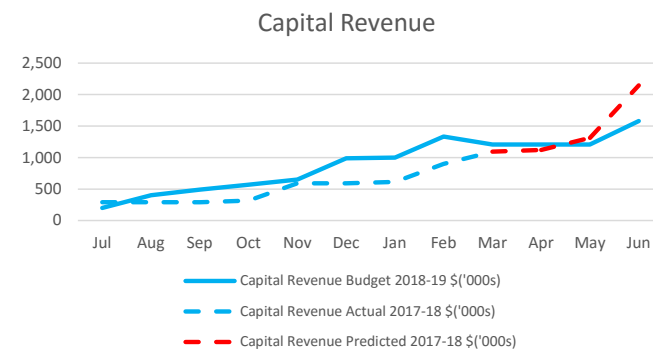
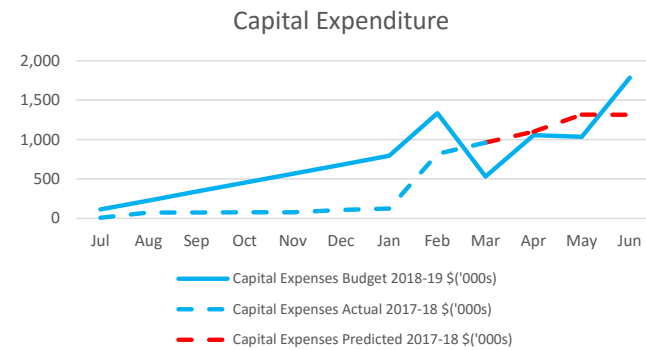
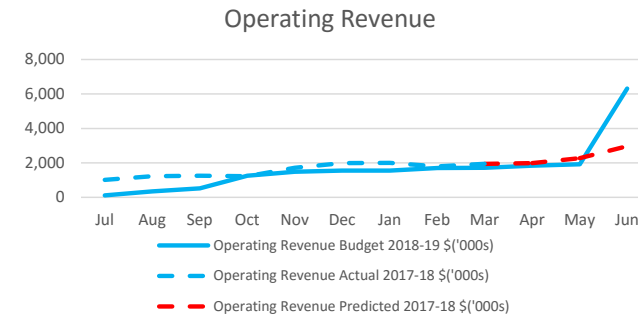
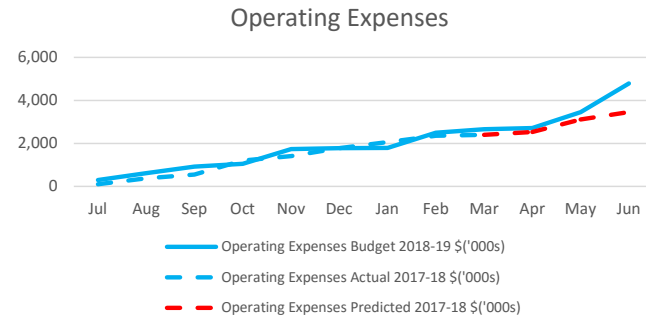
All figures shown in this budget review report are rounded to the nearest dollar.

BUDGET COMPARATIVE FIGURES

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

SHIRE OF WESTONIA
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED FOR THE PERIOD ENDED 31ST JANUARY 2019

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

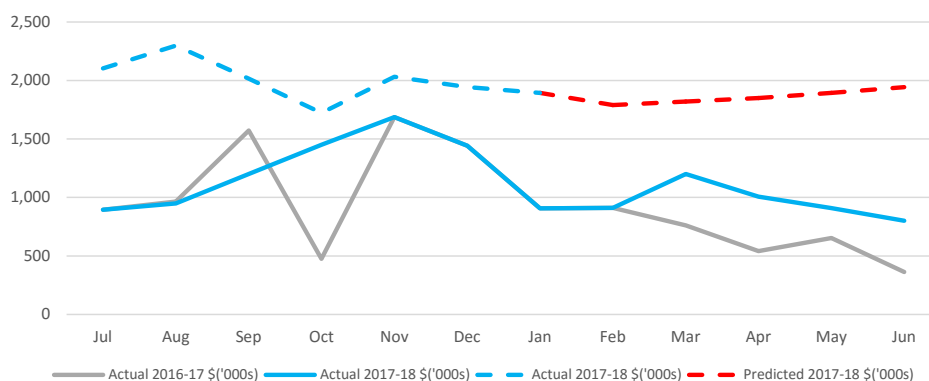
SHIRE OF WESTONIA
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2019

3. NET CURRENT FUNDING POSTION

Positive=Surplus (Negative=Deficit)
2018-19

Note	This Period	Last Period	Same Period Last Year
	\$	\$	\$
Current assets			
Cash unrestricted	1,688,893	893,256	2,756,485
Cash restricted	622,344	622,281	598,744
Receivables - rates and rubbish	66,199	57,095	358,914
Receivables - other	86,036	27,505	69,874
Inventories	7,964	7,964	5,987
	<u>2,471,436</u>	<u>1,608,101</u>	<u>3,790,004</u>
Less: current liabilities			
Payables	(7,923)	(11,773)	(9,023)
Provisions	(76,070)	(90,546)	(76,070)
	<u>(83,993)</u>	<u>(102,319)</u>	<u>(85,093)</u>
Less: cash restricted	<u>(622,344)</u>	<u>(622,281)</u>	<u>(598,744)</u>
Net current funding position	<u>1,765,099</u>	<u>883,501</u>	<u>3,106,167</u>

Liquidity Over the Year



**SHIRE OF WESTONIA
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2019**

3. COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

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

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.

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.

CURRENT AND NON-CURRENT CLASSIFICATION

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

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss. Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Westonia prior to the end of the financial year that are unpaid and arise when the Shire of Westonia 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.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

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

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

PROVISIONS

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

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

RATES, GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

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

SHIRE OF WESTONIA
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31ST JANUARY 2019

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
4.1 OPERATING REVENUE (EXCLUDING RATES)		
03. General Purpose		
03109 Installment option - Permanent More Rates Paid by Intallments	(809)	
04. Governance		
Nil		
05. Law Order & Public Safety		
Nil		
07. Health		
Nil		
08. Education & Welfare		
08105 Reimbursements - Permanent Income School Caravan Overflow	(4,532)	
09. Housing		
09122 Income 11 Quartz - Permanent Council Decision 12/12-18	1,750	
09220 Income 4 Quartz - Timing Now Tenated		400
10. Community Amenities		
Nil		
11. Recreation & Culture		
11302 Marquee Hire - Timing Bonds to be refunded		(1,000)
11602 Income History Books - Permanent Books Sold	(109)	
12. Transport		
12212 MRWA Direct - Permanent Increase in Allocation	(47,517)	
13. Economic Services		
13618 Rembursments - Permanent Water Charges received for Standpipes	(277)	
14. OPS - Works		
14100 Private Works - Permanent Carrabin Roadworks	(471,592)	
14. OPS Admin		
14525 Reimbursments - Permanent LGIS Refund & Power Outage Refunds	(6,054)	
4.2 OPERATING EXPENSES		
03. General Purpose		
Nil		
04. Governance		
04101 Confernece Expences - Permanent Higher charges Local Government Week	3,061	
04105 Member Insurance - Permanent Includes Risk Management Insurance	2,320	
Predicted Variances Carried Forward	(523,758)	(600)

SHIRE OF WESTONIA
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31ST JANUARY 2019

4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
Predicted Variances Brought Forward	(523,758)	(600)
05. Law Order & Public Safety		
Nil		
07. Health		
07500 Mosquito - Timing Maintenance Pending		(344)
08. Education & Welfare		
Nil		
09. Housing		
09102 - 11 Quartz St - Permanent Changes Re Council Resolution 12/12-18	9,568	
09103 - 42 Jasper St - Timing Maintenance Pending		(1,870)
09105 - 7 Quartz St - Timing Maintenance Pending		(2,402)
10. Community Amenities		
Nil		
11. Recreation & Culture		
11105 Complex - Permanent Repairs to Roof	8,700	
12. Transport		
12204 Maintenance Depot - Permanent	16,243	
13. Economic Services		
13600 OES - Permanent Auto Recovery	1,943	
13616 WCRC - Permanent Empowering Communities Funding	4,331	
14. OPS - Works		
14102 Private Works - Permanent Carrabin RoadWorks	349,409	
14216 Insurance on Works - Permanent Insurance Charges Increased	21,030	
14312 Expendable Tools - Permanent	1,040	
Predicted Variances Brought Forward	(111,495)	(5,216)
14. OPS Admin		
Nil		
4.3 CAPITAL REVENUE		
Nil		
4.4 CAPITAL EXPENSES		
Nil		
Total Predicted Variances as per Annual Budget Review	(111,495)	(5,216)

**SHIRE OF WESTONIA
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31ST JANUARY 2019**

5. BUDGET AMENDMENTS

BUDGET AMENDMENTS
Amendments to original budget since budget adoption. Surplus/(Deficit)

[illegible]

Amended Budget Cash Position as per Council Resolution

Classifications Pick List

Operating Revenue
Operating Expenses
Capital Revenue
Capital Expenses
Opening Surplus(Deficit)
Non Cash Item

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Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation \$	YTD Budget %
Operating Expense- General Purpose Funding								
03	General Purpose Funding	03100	ABC Costs- Rate Revenue	\$25,000.00	\$14,400.00	\$14,466.31	66.31	0.5%
03	General Purpose Funding	03101	Rate Notice Stationery expense	\$500.00	\$250.00	\$245.35	(4.65)	(1.9)%
03	General Purpose Funding	03102	Rates Recovery - Legal Expenses	\$3,000.00	\$0.00	\$0.00	0.00	
03	General Purpose Funding	03103	Valuation Expenses and Title Searches Expense	\$5,000.00	\$170.00	\$169.35	(0.65)	(0.4)%
03	General Purpose Funding	03210	Bank Fees Expense	\$8,000.00	\$3,000.00	\$2,928.02	(71.98)	(2.4)%
				\$41,500.00	\$17,820.00	\$17,809.03	(10.97)	(0.1)%

Operating Revenue- General Purpose Funding

03	General Purpose Funding	03104	General Rates Levied	-\$936,760.00	-\$936,760.00	-\$993,848.92	(57,088.92)	6.1%
03	General Purpose Funding	03105	Ex-Gratia Rates Received	-\$4,530.00	-\$4,530.00	-\$4,382.95	147.05	(3.2)%
03	General Purpose Funding	03106	Penalty Interest Raised on Rates	-\$3,500.00	-\$1,750.00	-\$2,095.50	(345.50)	19.7%
03	General Purpose Funding	03107	Rates Written-off	\$500.00	\$10.00	\$28.20	18.20	182.0%
03	General Purpose Funding	03109	Instalment Interest Received	-\$2,000.00	-\$2,000.00	-\$2,808.87	(808.87)	40.4%
03	General Purpose Funding	03110	Rates Administration Fee Received	-\$1,200.00	-\$1,000.00	-\$984.00	16.00	(1.6)%
03	General Purpose Funding	03112	Other Revenue	-\$500.00	-\$80.00	-\$80.00	0.00	0.0%
03	General Purpose Funding	03201	Grants Commission Grant Received - General	-\$355,644.00	-\$198,800.00	-\$198,902.00	(102.00)	0.1%
03	General Purpose Funding	03202	Grants Commission Grant Received- Roads	-\$228,472.00	-\$124,200.00	-\$124,355.00	(155.00)	0.1%
03	General Purpose Funding	03204	Interest Received	-\$16,100.00	-\$8,050.00	-\$9,079.80	(1,029.80)	12.8%
03	General Purpose Funding	03205	Other General Purpose funding received	-\$250.00	\$0.00	\$0.00	0.00	
				-\$1,548,456.00	-\$1,277,160.00	-\$1,336,508.84	(59,348.84)	4.6%

Operating Expense- Governance

04	Governance	04100	Members Travelling Expenses paid	\$1,500.00	\$0.00	\$0.00	0.00	
04	Governance	04101	Members Conference Expenses	\$9,000.00	\$9,000.00	\$12,060.81	3,060.81	34.0%
04	Governance	04102	Council Election Expenses	\$500.00	\$0.00	\$0.00	0.00	
04	Governance	04103	President's Allowance paid	\$5,553.00	\$2,276.50	\$2,276.50	0.00	0.0%
04	Governance	04104	Members Refreshments & Receptions Expense	\$16,000.00	\$11,000.00	\$11,912.40	912.40	8.3%
04	Governance	04105	Members - Insurance	\$6,500.00	\$6,500.00	\$8,820.00	2,320.00	35.7%
04	Governance	04106	Members - Subscriptions	\$64,845.00	\$61,845.00	\$61,310.42	(534.58)	(0.9)%
04	Governance	04107	Members - Donation & Gifts	\$3,000.00	\$650.00	\$633.63	(16.37)	(2.5)%
04	Governance	04108	Members Telephone Subsidy Paid	\$4,000.00	\$1,000.00	\$1,090.91	90.91	9.1%
04	Governance	04109	Members Sitting Fees Paid	\$21,320.00	\$10,660.00	\$10,659.00	(1.00)	(0.0)%
04	Governance	04110	Consultant Fees Expense	\$30,000.00	\$4,000.00	\$4,000.00	0.00	0.0%
04	Governance	04111	Training Expenses of Members	\$1,000.00	\$0.00	\$0.00	0.00	
04	Governance	04112	Maintenance - Council Chambers	\$2,800.00	\$2,800.00	\$2,581.59	(218.41)	(7.8)%

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Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation \$	YTD Budget %
04	Governance	04113	ABC Costs- Relating to Members	\$125,000.00	\$71,500.00	\$72,331.61	831.61	1.2%
04	Governance	04114	Audit Fees expense	\$15,000.00	\$10,500.00	\$10,232.38	(267.62)	(2.5)%
04	Governance	04118	Advertising	\$2,000.00	\$500.00	\$429.93	(70.07)	(14.0)%
04	Governance	04120	Public Relations/ Promotions	\$1,500.00	\$0.00	\$0.00	0.00	
04	Governance	04199	Depreciation - Members of Council	\$40.00	\$0.00	\$0.00	0.00	
				\$309,558.00	\$192,231.50	\$198,339.18	6,107.68	3.2%

Operating Revenue- Governance

04	Governance	04121	Contributions, Reimbursements	-\$1,000.00	-\$500.00	-\$561.77	(61.77)	12.4%
04	Governance	04122	Photocopying	-\$100.00	\$0.00	\$0.00	0.00	
04	Governance	04124	Sale of Electoral Rolls	-\$50.00	\$0.00	\$0.00	0.00	
				-\$1,150.00	-\$500.00	-\$561.77	(61.77)	12.4%

Operating Expense- Law, Order & Public Safety

05	Law, Order & Public Safety	05100	ABC Costs- Fire Prevention	\$13,000.00	\$7,581.00	\$7,640.00	59.00	0.8%
05	Law, Order & Public Safety	05101	Bush Fire Control Maintenance Plant & Equipment	\$8,700.00	\$6,525.00	\$7,120.20	595.20	9.1%
05	Law, Order & Public Safety	05102	Bush Fire Control Maintenance Land & Building	\$1,500.00	\$475.00	\$479.38	4.38	0.9%
05	Law, Order & Public Safety	05103	Bush Fire Control	\$0.00	\$0.00	\$437.44	437.44	
05	Law, Order & Public Safety	05104	Bush Fire Control Insurance	\$9,000.00	\$9,000.00	\$8,338.37	(661.63)	(7.4)%
05	Law, Order & Public Safety	05112	Bush Fire Clothing and Accessories	\$2,000.00	\$150.00	\$140.00	(10.00)	(6.7)%
05	Law, Order & Public Safety	05113	Utilities & Taxes	\$410.00	\$410.00	\$360.50	(49.50)	(12.1)%
05	Law, Order & Public Safety	05114	Other Goods & Services	\$3,500.00	\$0.00	\$0.00	0.00	
05	Law, Order & Public Safety	05199	Depreciation - Fire Prevention	\$17,000.00	\$8,500.00	\$9,489.41	989.41	11.6%
05	Law, Order & Public Safety	05201	Animal Control - Ranger Expense	\$7,500.00	\$0.00	\$0.00	0.00	
				\$62,610.00	\$32,641.00	\$34,005.30	1,364.30	4.2%

Operating Revenue- Law, Order & Public Safety

05	Law, Order & Public Safety	05107	FESA Operating Grant	-\$25,000.00	\$0.00	-\$6,135.00	(6,135.00)	
05	Law, Order & Public Safety	05108	Evolution MOU Emergency Services	-\$13,500.00	-\$6,750.00	-\$6,818.18	(68.18)	1.0%
05	Law, Order & Public Safety	05111	FESA ESL Admin Fee	-\$4,000.00	-\$4,000.00	-\$4,400.00	(400.00)	10.0%
05	Law, Order & Public Safety	05202	Fines and Penalties - Animal Control	-\$100.00	\$0.00	\$0.00	0.00	
05	Law, Order & Public Safety	05203	Dog Registration Fees	-\$750.00	-\$580.00	-\$585.00	(5.00)	0.9%
05	Law, Order & Public Safety	05301	Income Relating to Other Law	-\$50.00	\$0.00	\$0.00	0.00	
				-\$43,400.00	-\$11,330.00	-\$17,938.18	(6,608.18)	58.3%

Operating Expense- Health

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Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation \$	YTD Budget %
07	Health	07400	ABC Costs- Preventative Services - Administration & Insp	\$13,000.00	\$7,581.00	\$7,233.18	(347.82)	(4.6)%
07	Health	07404	Analytical Expenses	\$350.00	\$350.00	\$357.00	7.00	2.0%
07	Health	07406	Contract - EHO Expense	\$8,000.00	\$3,000.00	\$3,200.00	200.00	6.7%
07	Health	07500	Mosquito Control Preventative Services - Pest Control	\$6,320.00	\$581.00	\$236.05	(344.95)	(59.4)%
07	Health	07600	Ambulance Services - Other	\$1,300.00	\$850.00	\$886.14	36.14	4.3%
07	Health	07601	Medical Rooms & Dr Expense - Other	\$3,320.00	\$1,932.00	\$2,212.90	280.90	14.5%
07	Health	07799	Depreciation - Health	\$1,600.00	\$931.00	\$895.33	(35.67)	(3.8)%
				\$33,890.00	\$15,225.00	\$15,020.60	(204.40)	(1.3)%

Operating Revenue- Health

07	Health	07407	Rembursement - RFDS	-\$2,000.00	-\$1,200.00	-\$1,200.00	0.00	0.0%
				-\$2,000.00	-\$1,200.00	-\$1,200.00	0.00	0.0%

Operating Expense- Education & Welfare

08	Education & Welfare	08101	Westonia Primary School	\$17,321.00	\$3,196.00	\$3,634.93	438.93	13.7%
08	Education & Welfare	08199	Depreciation - Pre School	\$10,000.00	\$5,500.00	\$5,452.74	(47.26)	(0.9)%
08	Education & Welfare	08401	Seniors Activities	\$2,500.00	\$1,500.00	\$1,580.91	80.91	5.4%
08	Education & Welfare	08402	Wheatbelt Agcare	\$500.00	\$500.00	\$500.00	0.00	0.0%
08	Education & Welfare	08600	ABC Costs- Other Welfare	\$13,000.00	\$7,581.00	\$7,233.18	(347.82)	(4.6)%
08	Education & Welfare	08603	Primary School Workshop Expenses	\$0.00	\$0.00	\$3,905.50	3,905.50	
				\$43,321.00	\$18,277.00	\$22,307.26	4,030.26	22.1%

Operating Revenue- Education & Welfare

08	Education & Welfare	08103	Income Relating to Pre-Schools	\$0.00	\$0.00	\$0.00	0.00	
08	Education & Welfare	08105	Rembursements	-\$2,000.00	-\$2,000.00	-\$6,531.83	(4,531.83)	226.6%
				-\$2,000.00	-\$2,000.00	-\$6,531.83	(4,531.83)	226.6%

Operating Expense- Housing

09	Housing	09100	Staff Housing - ABC Costs	\$12,618.00	\$7,357.00	\$7,233.18	(123.82)	(1.7)%
09	Housing	09101	Maintenance 20 Diorite St -CEO	\$12,150.00	\$7,070.00	\$7,119.68	49.68	0.7%
09	Housing	09102	Maintenance 11 Quartz St -Gardner	\$6,800.00	\$3,941.00	\$10,469.16	6,528.16	165.6%
09	Housing	09103	Maintenance 42 Jasper St - Rental Warren	\$6,000.00	\$3,493.00	\$1,622.74	(1,870.26)	(53.5)%
09	Housing	09104	Maintenance 37 Diorite St - Plant Operator	\$2,500.00	\$1,442.00	\$1,334.95	(107.05)	(7.4)%
09	Housing	09105	Maintenance 7 Quartz St - Plant Operator	\$9,500.00	\$4,868.00	\$2,465.28	(2,402.72)	(49.4)%
09	Housing	09107	Staff House Costs Allocated to Works	-\$25,000.00	-\$18,500.00	-\$18,346.67	153.33	(0.8)%
09	Housing	09108	Depreciation - Staff Housing	\$27,000.00	\$15,500.00	\$14,887.69	(612.31)	(4.0)%

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Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation \$	YTD Budget %
09	Housing	09201	Maintenance 4 Quartz St	\$12,200.00	\$4,906.00	\$5,113.77	207.77	4.2%
09	Housing	09202	Maintenance 55 Wolfram St - Evolution	\$4,500.00	\$1,075.00	\$1,058.55	(16.45)	(1.5)%
09	Housing	09203	Maintenance - Lifestyle	\$13,000.00	\$6,090.00	\$7,546.09	1,456.09	23.9%
09	Housing	09206	Maintenance Quartz Street Age Units	\$8,950.00	\$5,152.00	\$4,514.13	(637.87)	(12.4)%
09	Housing	09208	Maintenance - 17 Pyrite Street JV Units	\$7,950.00	\$7,650.00	\$7,641.21	(8.79)	(0.1)%
09	Housing	09211	Maintenance 301 Pyrite Street - W/Supervisor	\$9,300.00	\$5,411.00	\$4,820.55	(590.45)	(10.9)%
09	Housing	09212	Rental Lifestyle Village - Westonia Progress	\$18,096.00	\$4,524.00	\$4,524.00	0.00	0.0%
09	Housing	16106	Loan Interest Loan # 5	\$7,044.00	\$4,922.00	\$4,922.78	0.78	0.0%
09	Housing	09236	Depreciation Other Housing	\$40,000.00	\$23,000.00	\$23,295.91	295.91	1.3%
				\$172,608.00	\$87,901.00	\$90,223.00	3,385.53	3.9%

Operating Revenue- Housing

09	Housing	09122	Income 11 Quartz St - Gardner	-\$3,000.00	-\$1,750.00	\$0.00	1,750.00	(100.0)%
09	Housing	09123	Income 42 Jasper St - Rental Warren	-\$9,360.00	-\$5,460.00	-\$5,805.00	(345.00)	6.3%
09	Housing	09124	Income 37 Diorite St - Plant Operator	-\$2,080.00	-\$1,280.00	-\$1,200.00	80.00	(6.3)%
09	Housing	09125	Income 7 Quartz St - Plant Operator	-\$10,985.00	-\$845.00	-\$880.00	(35.00)	4.1%
09	Housing	09220	Income 4 Quartz St	-\$2,080.00	-\$1,280.00	-\$880.00	400.00	(31.3)%
09	Housing	09221	Income 55 Wolfram St - Evolution	-\$20,000.00	-\$10,000.00	-\$10,034.52	(34.52)	0.3%
09	Housing	09222	Income - Lifestyle	-\$86,500.00	-\$43,250.00	-\$45,392.48	(2,142.48)	5.0%
09	Housing	09227	Income 17Pyrite St - JV Units	-\$13,260.00	-\$7,728.00	-\$7,650.00	78.00	(1.0)%
09	Housing	09231	Income - Evolution Lease Camp/Carport	-\$17,200.00	-\$8,600.00	-\$7,820.00	780.00	(9.1)%
09	Housing	09238	Income -Age Units Quartz Street	-\$17,680.00	-\$10,304.00	-\$10,030.00	274.00	(2.7)%
				-\$182,145.00	-\$90,497.00	-\$89,692.00	805.00	(0.9)%

Operating Expense- Community Amenities

10	Community Amenities	10100	Expenses Relating to Sanitation - Household Refuse	\$20,000.00	\$11,662.00	\$10,849.73	(812.27)	(7.0)%
10	Community Amenities	10103	Domestic Refuse Collection	\$12,000.00	\$7,000.00	\$6,689.01	(310.99)	(4.4)%
10	Community Amenities	10105	Refuse Collection Public Bins	\$11,848.00	\$6,902.00	\$6,804.32	(97.68)	(1.4)%
10	Community Amenities	10106	Refuse Maintenance	\$21,508.00	\$5,431.00	\$5,361.88	(69.12)	(1.3)%
10	Community Amenities	10107	Waste Oil Recycling	\$500.00	\$0.00	\$0.00	0.00	
10	Community Amenities	10108	Drum-Muster	\$1,000.00	\$0.00	\$0.00	0.00	
10	Community Amenities	10704	Maintenance - Public Conveniences	\$4,000.00	\$2,324.00	\$2,454.41	130.41	5.6%
10	Community Amenities	10706	Maintenance - Grave Digging	\$8,210.00	\$0.00	\$157.02	157.02	
10	Community Amenities	10799	Depreciation - Community Services	\$49,200.00	\$24,652.00	\$27,109.98	2,457.98	10.0%
				\$128,266.00	\$57,971.00	\$59,426.35	1,455.35	2.5%

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Operating Revenue- Community Amenities								
10	Community Amenities	10120	Income Relating to Sanitation - Household Refuse	-\$8,800.00	-\$8,800.00	-\$8,250.00	550.00	(6.3)%
10	Community Amenities	10122	Drum-Muster	-\$1,000.00	\$0.00	\$0.00	0.00	
10	Community Amenities	10708	Cemetery Fees	-\$500.00	\$0.00	\$0.00	0.00	
				-\$10,300.00	-\$8,800.00	-\$8,250.00	550.00	(6.3)%

Operating Expense- Recreation & Culture

11	Recreation & Culture	11100	ABC Costs- Public Halls & Civic Centres	\$95,000.00	\$53,500.00	\$54,248.73	748.73	1.4%
11	Recreation & Culture	11104	Maintenance - Public Halls	\$15,250.00	\$8,869.00	\$8,421.86	(447.14)	(5.0)%
11	Recreation & Culture	11105	Maintenance - Complex/ Gym	\$18,500.00	\$18,500.00	\$27,200.16	8,700.16	47.0%
11	Recreation & Culture	11106	Maintenance - Wanderers Stadium	\$14,200.00	\$7,385.00	\$6,538.48	(846.52)	(11.5)%
11	Recreation & Culture	11107	MOU Westonia Progress Payment	\$40,000.00	\$8,000.00	\$8,114.82	114.82	1.4%
11	Recreation & Culture	11199	Depreciation - Public Halls	\$78,000.00	\$39,000.00	\$42,029.28	3,029.28	7.8%
11	Recreation & Culture	11207	Maintenance Westonia Swimming Pool	\$27,000.00	\$16,500.00	\$16,249.06	(250.94)	(1.5)%
11	Recreation & Culture	11208	Chlorine Expenses	\$3,000.00	\$3,000.00	\$4,230.00	1,230.00	41.0%
11	Recreation & Culture	11209	Management Contract Charges	\$60,000.00	\$35,000.00	\$36,386.24	1,386.24	4.0%
11	Recreation & Culture	11210	Water Charges	\$7,000.00	\$1,750.00	\$1,624.12	(125.88)	(7.2)%
11	Recreation & Culture	11299	Depreciaton - Swimming Pool	\$68,400.00	\$42,000.00	\$42,670.20	670.20	1.6%
11	Recreation & Culture	11307	Maintenance - Playground, Tennis & Bowls	\$196,750.00	\$98,376.00	\$105,076.55	6,700.55	6.8%
11	Recreation & Culture	11308	Maintenance - Recreation Oval	\$38,848.00	\$19,488.00	\$16,954.15	(2,533.85)	(13.0)%
11	Recreation & Culture	11399	Depreciation - Other Rec & Sport	\$50,500.00	\$28,412.00	\$27,659.96	(752.04)	(2.6)%
11	Recreation & Culture	11401	Maintenance - Television and Rebroadcasting	\$1,000.00	\$150.00	\$146.51	(3.49)	(2.3)%
11	Recreation & Culture	11499	Depreciation - TV & Radio	\$9,000.00	\$5,250.00	\$4,835.09	(414.91)	(7.9)%
11	Recreation & Culture	11500	Expenses Relating to Libraries	\$0.00	\$0.00	\$33.60	33.60	
11	Recreation & Culture	11504	Library Salaries	\$12,000.00	\$4,000.00	\$3,995.33	(4.67)	(0.1)%
11	Recreation & Culture	11505	Library Expenses	\$3,500.00	\$2,037.00	\$1,898.55	(138.45)	(6.8)%
11	Recreation & Culture	11605	Nature Reserve Management	\$1,000.00	\$0.00	\$0.00	0.00	
11	Recreation & Culture	11606	Maintenance Walgoolan Gazebo	\$600.00	\$0.00	\$0.00	0.00	
				\$739,548.00	\$391,217.00	\$408,312.69	17,095.69	4.4%

Operating Revenue- Recreation & Culture

11	Recreation & Culture	11110	Income Relating to Public Halls & Civic Centres	-\$200.00	\$0.00	\$0.00	0.00	
11	Recreation & Culture	11111	Income Evolution MOU 33%	-\$20,000.00	-\$7,500.00	-\$7,350.00	150.00	(2.0)%
11	Recreation & Culture	11112	Income Charges Stadium	-\$200.00	\$0.00	\$0.00	0.00	
11	Recreation & Culture	11114	Income Evolution MOU WPA 67%	-\$40,000.00	-\$14,000.00	-\$14,922.73	(922.73)	6.6%

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Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation \$	YTD Budget %
11	Recreation & Culture	11302	Marquee Hire Charges	-\$1,000.00	-\$1,000.00	-\$2,000.00	(1,000.00)	100.0%
11	Recreation & Culture	11501	Income Relating to Libraries	-\$100.00	\$0.00	\$0.00	0.00	
11	Recreation & Culture	11502	Fines & Penalties Charged	-\$100.00	\$0.00	\$0.00	0.00	
11	Recreation & Culture	11602	Income Charges History Books	-\$200.00	-\$200.00	-\$309.08	(109.08)	54.5%
				-\$61,800.00	-\$22,700.00	-\$24,581.81	(1,881.81)	8.3%

Operating Expense- Transport

12	Transport	12202	Power - Street Lighting	\$6,000.00	\$3,500.00	\$3,285.85	(214.15)	(6.1)%
12	Transport	12203	Maintenance - GRM	\$365,052.00	\$283,973.00	\$277,325.08	(6,647.92)	(2.3)%
12	Transport	12204	Maintenance - Depot	\$9,500.00	\$9,500.00	\$25,743.65	16,243.65	171.0%
12	Transport	12205	Maintenance - Footpaths	\$500.00	\$450.00	\$422.73	(27.27)	(6.1)%
12	Transport	12206	Traffic Signs Maintenance	\$12,000.00	\$1,250.00	\$1,385.55	135.55	10.8%
12	Transport	12219	RRG Expenses	\$7,000.00	\$0.00	\$0.00	0.00	
12	Transport	12299	Depreciation - Street, Roads, Bridges	\$1,431,000.00	\$264,700.00	\$265,576.89	876.89	0.3%
12	Transport	12359	Loss on Sale of Asset	\$2,919.00	\$0.00	\$0.00	0.00	
12	Transport	12604	Airport Maintenance	\$15,821.00	\$375.00	\$397.10	22.10	5.9%
				\$1,849,792.00	\$563,748.00	\$574,136.85	10,388.85	1.8%

Operating Revenue- Transport

12	Transport	12212	Grant - MRWA Direct	-\$68,000.00	-\$68,000.00	-\$115,517.00	(47,517.00)	69.9%
12	Transport	12398	Profit on Sale of Asset	\$0.00	\$0.00	-\$10,905.07	(10,905.07)	
				-\$68,000.00	-\$68,000.00	-\$126,422.07	(58,422.07)	85.9%

Operating Expense- Economic Services

13	Economic Services	13100	ABC Costs- Rural Services	\$68,000.00	\$39,662.00	\$39,838.16	176.16	0.4%
13	Economic Services	13119	Project TBA - Fox Shoot	\$20,000.00	\$20,000.00	\$21,681.02	1,681.02	8.4%
13	Economic Services	13123	NRM Contract	\$18,000.00	\$7,000.00	\$6,518.12	(481.88)	(6.9)%
13	Economic Services	13125	Noxious Weed Control	\$2,000.00	\$0.00	\$0.00	0.00	
13	Economic Services	13200	Admin Allocations Tourism & Area Promotion	\$32,000.00	\$18,662.00	\$18,082.94	(579.06)	(3.1)%
13	Economic Services	13210	Area Promotion	\$6,000.00	\$1,900.00	\$1,918.18	18.18	1.0%
13	Economic Services	13211	SUBS- CW Visitor Centre	\$4,500.00	\$2,625.00	\$2,272.73	(352.27)	(13.4)%
13	Economic Services	13212	SUBS- Newtravel	\$2,000.00	\$2,000.00	\$2,000.00	0.00	0.0%
13	Economic Services	13213	Maintenance Caravan Park	\$36,000.00	\$36,000.00	\$38,191.36	2,191.36	6.1%
13	Economic Services	13214	Information Bay- Carrabin	\$6,450.00	\$589.00	\$592.76	3.76	0.6%
13	Economic Services	13215	Old Club Hotel Museum -Maintenance	\$10,100.00	\$5,880.00	\$6,093.48	213.48	3.6%
13	Economic Services	13299	Depreciation - Tourism & Area Promotion	\$14,000.00	\$8,162.00	\$7,821.38	(340.62)	(4.2)%

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Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation \$	YTD Budget %
13	Economic Services	13301	Contract EH Services	\$8,000.00	\$3,000.00	\$3,200.00	200.00	6.7%
13	Economic Services	13502	Nursery Operating Costs	\$1,800.00	\$390.00	\$397.09	7.09	1.8%
13	Economic Services	13600	Expenses Relating to Other Economic Services	\$3,000.00	\$3,000.00	\$4,943.92	1,943.92	64.8%
13	Economic Services	13610	Maintenance - Westonia CRC	\$19,200.00	\$12,600.00	\$13,155.89	555.89	4.4%
13	Economic Services	13611	Water Supply Standpipes	\$23,000.00	\$21,500.00	\$19,817.06	(1,682.94)	(7.8)%
13	Economic Services	13614	St Lukes Church	\$1,000.00	\$0.00	\$0.00	0.00	
13	Economic Services	13616	Westonia CRC Contributions	\$2,500.00	\$2,500.00	\$3,460.00	960.00	38.4%
13	Economic Services	16107	Loan Interest Loan # 6	\$1,667.00	\$1,667.00	\$1,806.36	139.36	8.4%
13	Economic Services	13699	Deprciation - Other Economic Services	\$53,000.00	\$34,662.00	\$38,993.07	4,331.07	12.5%
				\$332,217.00	\$221,799.00	\$230,783.52	8,984.52	4.1%

Operating Revenue- Economic Services

13	Economic Services	13201	Income Relating to Tourism & Area Promotion	\$0.00	\$0.00	-\$18,425.00	(18,425.00)	
13	Economic Services	13202	Caravan Site Charges	-\$22,000.00	-\$14,000.00	-\$15,437.81	(1,437.81)	10.3%
13	Economic Services	13203	Tent Site Charges	-\$300.00	-\$100.00	-\$100.00	0.00	0.0%
13	Economic Services	13204	Souvenir Sales	-\$200.00	-\$60.00	-\$63.64	(3.64)	6.1%
13	Economic Services	13221	Income - Old Club Hotel Museum Entry	\$0.00	\$0.00	-\$2,049.08	(2,049.08)	
13	Economic Services	13302	Income Relating to Building Control	\$0.00	\$0.00	-\$90.91	(90.91)	
13	Economic Services	13303	Building Permit Charges	-\$500.00	-\$350.00	-\$333.18	16.82	(4.8)%
13	Economic Services	13304	Demolition Charges	-\$100.00	\$0.00	\$0.00	0.00	
13	Economic Services	13305	Commission BRB	-\$200.00	\$0.00	\$0.00	0.00	
13	Economic Services	13505	Tree Planter Hire	-\$500.00	\$0.00	\$0.00	0.00	
13	Economic Services	13602	Community Bus Hire Charges	-\$1,000.00	-\$800.00	-\$809.09	(9.09)	1.1%
13	Economic Services	13603	Evolution Lease - Industrial Shed	-\$19,500.00	-\$9,750.00	-\$9,750.90	(0.90)	0.0%
13	Economic Services	13604	Police Licensing Commissions	-\$4,000.00	-\$2,000.00	-\$2,206.66	(206.66)	10.3%
13	Economic Services	13607	SSL Interest Reimbursement	-\$1,667.00	-\$834.00	-\$903.18	(69.18)	8.3%
13	Economic Services	13618	Reimbursements General	-\$200.00	-\$200.00	-\$476.75	(276.75)	138.4%
13	Economic Services	13622	Furniture & Equipment - Standpipes	-\$32,000.00	\$0.00	\$0.00	0.00	
				-\$82,167.00	-\$28,094.00	-\$50,646.20	(22,552.20)	80.3%

Operating Expense- Other Property & Services

14	Other Property & Services	14101	Curtin Uni House - Maintenance	\$2,100.00	\$0.00	\$0.00	0.00	
14	Other Property & Services	14102	Private Works	\$15,000.00	\$15,000.00	\$364,409.55	349,409.55	2,329.4%
14	Other Property & Services	14200	Administration Allocations to PWOH	\$250,000.00	\$145,824.00	\$149,943.77	4,119.77	2.8%
14	Other Property & Services	14202	Sick Leave Expense	\$13,000.00	\$5,500.00	\$5,712.05	212.05	3.9%
14	Other Property & Services	14203	Annual & Long Service Leave Expense	\$80,000.00	\$40,000.00	\$42,483.61	2,483.61	6.2%

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14	Other Property & Services	14204	Protective Clothing - Outside Staff	\$3,500.00	\$300.00	\$300.79	0.79	0.3%
14	Other Property & Services	14205	Conference Expenses- Engineering	\$2,000.00	\$600.00	\$617.56	17.56	2.9%
14	Other Property & Services	14206	Medical Examination Costs	\$1,000.00	\$581.00	\$505.09	(75.91)	(13.1)%
14	Other Property & Services	14209	Workers Compensation Payments	\$0.00	\$0.00	\$19,304.98	19,304.98	
14	Other Property & Services	14214	Eng. & Technical Support	\$2,500.00	\$0.00	\$0.00	0.00	
14	Other Property & Services	14215	Staff Training	\$8,000.00	\$8,000.00	\$14,054.86	6,054.86	75.7%
14	Other Property & Services	14216	Insurance on Works	\$15,000.00	\$15,000.00	\$36,029.57	21,029.57	140.2%
14	Other Property & Services	14217	Supervision Costs	\$15,000.00	\$8,500.00	\$8,705.90	205.90	2.4%
14	Other Property & Services	14218	Service Pay	\$4,800.00	\$2,800.00	\$2,820.26	20.26	0.7%
14	Other Property & Services	14219	Superannuation Cost	\$67,000.00	\$39,081.00	\$34,690.44	(4,390.56)	(11.2)%
14	Other Property & Services	14220	Allowances & Other Costs	\$25,000.00	\$14,581.00	\$15,237.10	656.10	4.5%
14	Other Property & Services	14221	Fringe Benefits Tax - Works	\$10,000.00	\$2,800.00	\$2,847.32	47.32	1.7%
14	Other Property & Services	14302	Insurance - Plant	\$24,000.00	\$14,000.00	\$13,928.82	(71.18)	(0.5)%
14	Other Property & Services	14303	Fuel & Oils	\$0.00	\$0.00	\$90,427.59	90,427.59	
14	Other Property & Services	14304	Tyres and Tubes	\$20,000.00	\$4,000.00	\$3,702.27	(297.73)	(7.4)%
14	Other Property & Services	14305	Parts & Repairs	\$70,000.00	\$70,000.00	\$80,232.65	10,232.65	14.6%
14	Other Property & Services	14306	Internal Repair Wages	\$65,000.00	\$30,500.00	\$31,804.21	1,304.21	4.3%
14	Other Property & Services	14307	Licences - Plant	\$7,500.00	\$5,500.00	\$6,083.09	583.09	10.6%
14	Other Property & Services	14308	Depreciation - Plant	\$25,000.00	\$25,000.00	\$24,754.27	(245.73)	(1.0)%
14	Other Property & Services	14310	Blades & Tynes	\$14,310.00	\$1,310.00	\$1,362.73	52.73	4.0%
14	Other Property & Services	14311	Consumable Items	\$6,000.00	\$6,000.00	\$6,151.23	151.23	2.5%
14	Other Property & Services	14312	Expendable Tools	\$3,000.00	\$3,000.00	\$4,039.81	1,039.81	34.7%
14	Other Property & Services	14402	Purchase of Stock Materials	\$0.00	\$0.00	-\$18,530.42	(18,530.42)	
14	Other Property & Services	14500	Expenses relating to Administration	\$486,000.00	\$264,500.00	\$273,871.45	9,371.45	3.5%
14	Other Property & Services	14501	Administration Office Maintenance	\$51,200.00	\$29,862.00	\$31,171.87	1,309.87	4.4%
14	Other Property & Services	14502	Workers Compensation Premiums- Administration	\$18,000.00	\$0.00	\$0.00	0.00	
14	Other Property & Services	14503	Office Equipment Maintenance - Admin	\$6,000.00	\$5,000.00	\$4,905.38	(94.62)	(1.9)%
14	Other Property & Services	14504	Telecommunications - Admin	\$0.00	\$0.00	\$996.32	996.32	

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14	Other Property & Services	14505	Travel & Accommodation - Admin	\$2,000.00	\$1,162.00	\$1,063.11	(98.89)	(8.5)%
14	Other Property & Services	14506	Legal Expenses Administration	\$2,000.00	\$1,162.00	\$1,111.27	(50.73)	(4.4)%
14	Other Property & Services	14507	Training Expenses - Admin	\$5,000.00	\$60.00	\$68.55	8.55	14.3%
14	Other Property & Services	14508	Printing & Stationery - Admin	\$10,000.00	\$3,800.00	\$3,312.00	(488.00)	(12.8)%
14	Other Property & Services	14509	Fringe Benefits Tax - Admin	\$12,000.00	\$7,000.00	\$6,681.68	(318.32)	(4.5)%
14	Other Property & Services	14510	Conference Expenses - Admin	\$3,000.00	\$3,000.00	\$3,410.90	410.90	13.7%
14	Other Property & Services	14511	Staff Uniform - Admin	\$3,000.00	\$650.00	\$629.22	(20.78)	(3.2)%
14	Other Property & Services	14517	Postage & Freight	\$1,500.00	\$750.00	\$711.96	(38.04)	(5.1)%
14	Other Property & Services	14521	Accounting Assistance	\$38,200.00	\$16,100.00	\$15,611.80	(488.20)	(3.0)%
14	Other Property & Services	14522	Advertising	\$2,000.00	\$1,162.00	\$1,293.01	131.01	11.3%
14	Other Property & Services	14599	Depreciation - Admin	\$35,500.00	\$20,706.00	\$19,684.14	(1,021.86)	(4.9)%
14	Other Property & Services	14207	Public Works Overheads Allocated to Works	-\$496,800.00	-\$278,213.00	-\$304,327.45	(26,114.45)	9.4%
14	Other Property & Services	14309	Plant Operation Costs Allocated to Works	-\$370,500.00	-\$208,182.00	-\$227,867.79	(19,685.79)	9.5%
14	Other Property & Services	14515	Administration Costs Allocated to Programs	-\$675,400.00	-\$362,700.00	-\$361,658.11	1,041.89	(0.3)%
14	Other Property & Services	14602	Gross Salaries & Wages	\$1,010,000.00	\$589,162.00	\$577,166.37	(11,995.63)	(2.0)%
14	Other Property & Services	14603	Less Sal & Wages Alloc to Works	-\$1,010,000.00	-\$589,162.00	-\$577,166.37	11,995.63	(2.0)%
14	Other Property & Services	14702	Novated Lease Pre-tax	\$0.00	\$0.00	-\$1,037.26	(1,037.26)	
14	Other Property & Services	14703	Novated Lease Post-tax	\$0.00	\$0.00	-\$1,612.29	(1,612.29)	
				-\$118,590.00	-\$36,304.00	\$409,638.86	445,942.86	(1,228.4)%

Operating Revenue- Other Property & Services

14	Other Property & Services	14100	Private Works Income	-\$25,000.00	-\$25,000.00	-\$496,592.05	(471,592.05)	1,886.4%
14	Other Property & Services	14222	Sale of Scrap	\$0.00	\$0.00	-\$345.00	(345.00)	
14	Other Property & Services	14201	Income Relating to Public Works Overheads	-\$7,000.00	-\$7,000.00	-\$7,723.18	(723.18)	10.3%
14	Other Property & Services	14404	Diesel Fuel Rebate	-\$25,000.00	-\$13,250.00	-\$16,248.00	(2,998.00)	22.6%
14	Other Property & Services	14405	Sale of Stock	-\$500.00	\$0.00	\$0.00	0.00	
14	Other Property & Services	14406	Sale of Fuel and Scrap	-\$500.00	-\$300.00	-\$326.40	(26.40)	8.8%
14	Other Property & Services	14525	Admin - Reimbursement	-\$1,000.00	-\$1,000.00	-\$7,053.50	(6,053.50)	605.4%
14	Other Property & Services	14799	Proceeds on Sale of Assets	\$0.00	\$0.00	\$208,999.99	208,999.99	
14	Other Property & Services	14598	Profit on Sale of Asset - Admin	-\$8,648.00	\$0.00	-\$18,524.37	(18,524.37)	
				-\$67,648.00	-\$46,550.00	-\$337,812.51	(291,262.51)	625.7%

No-Operating Grants


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Prog	Programme Description	COA	Description	Original Budget	YTD Budget	YTD Actual	YTD Variation \$	YTD Budget %
12	Transport	12213	Grant - MRWA Specific	-\$300,000.00	\$0.00	\$0.00	0.00	
12	Transport	12216	Grant - Roads to Recovery	-\$275,244.00	-\$133,000.00	-\$133,000.00	0.00	0.0%
				-\$575,244.00	-\$133,000.00	-\$133,000.00	0.00	0.0%

9.2 COMMUNITY AND REGULATORY SERVICE

9.2.1 TOWNSITE BLOCKS – SCHEELITE STREET

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

Background

The Chief Executive Officer is seeking Council approval to investigate the possibility of creating some alternative size blocks within the Westonia townsite, namely the eight (8) blocks located on Scheelite Street, Westonia.



Power upgrade



Proposed blocks



Water Upgrade

Comment

There has been considerable requests from existing landholders and potential new purchases of land in Westonia to have a larger block to build a house, shed and garden.

Land sales have been quite stagnated over the past few years and this would help re-invigorate the sale of land in town.

Ernie Douglas has already approached me to purchase the block next door and two couples from Exmouth are very keen to purchase large blocks in town and retire to Westonia.

The blocks on Pyrites Street would remain as single 1000m² blocks as the power has already been supplied to these blocks and would be cost prohibitive to change.



Statutory Environment

Westonia does not currently have a Town Planning Scheme, but if recommended, this would need to be included in the new Scheme.



Policy Implications

Nil



Strategic Implications

Nil



Financial Implications

As the diagram suggests, there would need to be water upgrades down the back lane and a power upgrade along Scheelite Street.



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council authorise the Chief Executive Officer to investigate the price of converting the eight (8) townsite blocks on Scheelite Street to 2000m² blocks (if required) and report back to Council prior to making a final decision.

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 21st March 2019 commencing at 3.30pm

13 MEETING CLOSURE

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