



AGENDA

Ordinary Council Meeting

To be held in Council Chambers, Wolfram Street Westonia
Tuesday 19th October 2021
Commencing 3.30pm

Dear Councillors,

The next Ordinary Meeting of the Council of the Shire of Westonia will be held on Tuesday 19th October 2021 at the Council Chambers, Wolfram Street, Westonia.

Lunch – 1.00 pm

Discussion Period – 1.30 pm – 2.30 pm

Afternoon Tea – 3.00 pm – 3.30 pm

Council Meeting – 3.30 pm

JAMIE CRIDDLE
CHIEF EXECUTIVE OFFICER
18 October 2021



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.



**SHIRE OF
WESTONIA**
A vibrant community lifestyle

STRATEGIC COMMUNITY PLAN 2018-2028

SNAPSHOT

CORE DRIVERS

1. Relationships that bring us tangible benefits (to the Shire and our community)
2. Our lifestyle and strong sense of community.
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny.

OUR VALUES

Respect – We value people and places and the contribution they make to the Shire.

Inclusiveness – Be receptive, proactive, and responsive.

Fairness and Equity – Provide services for a variety of ages and needs.

Communication – Create opportunities for consultation with the broad community.

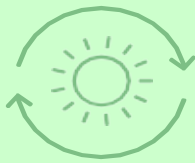
OUR VISION

A vibrant community lifestyle

MISSION

Provide leadership and direction for the community.

ECONOMIC



Support growth and progress, locally and regionally...

Efficient transport connectivity in and around our Shire.

- Continue to utilise our Road Management Plan, which incorporates a road hierarchy, minimum service levels and maintenance policy.
- RAV Ratings and Shire boundaries are consistent across local government boundaries.
- Lobby and build enduring partnerships with key Government Departments to improve Great Eastern Hwy.
- Actively participate in the Secondary Freight Network group.
- Develop and implement a Road Asset Plan highlighting key funder and strategic partnerships to support sustainability.
- Develop a Gravel Reserve Policy which identifies future gravel reserves and recognises cost to local government.
- Educate road users about road safety and driving on gravel roads.
- Optimal and safe use of our plants and equipment assets.
- Ensure that appropriate RAV vehicles traverse correct RAV routes.
- Maintain our airport with a view to improvements to meet commercial and recreational aviation needs.

Facilitate local business retention and growth.

- Council recognises the opportunity of partnering with Westonia Progress Association, works closely and supports them to help achieve their economic development projects and our strategic goals.
- Council continue to have a role in facilitating the presence of a Co-op in our community.
- Enhance local economic activity by supporting the growth of tourism in our Shire and region including applying for funding to improve tourist facilities.
- Improve our online tourism presence.
- We forward plan to improve the economic diversity in our community.
- In partnership with Council, the mine develops long term business plans for current mine assets.
- Investigate options for multipurpose accommodation if vacancies arise in mine accommodation.

SOCIAL



Provide community facilities and promote social Interaction...

Plan for community growth and changing demographics.

- Develop the Town Planning Scheme.
- Plan and develop residential and industrial land.
- Community safety and ease of access around town is a priority.
- Our lifestyle, facilities and sense of community is promoted.
- The CEACA project continues to expand the number of universally designed dwellings in our town.
- We support our emergency services.
- We enable visiting health professionals to our community.
- The Community Resource Centre receives external funding to provide preventative health and community development initiatives to the community.
- We facilitate healthy and active ageing in place
- Our cemetery is well presented.

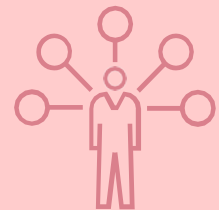
Our community has the opportunity to be active, socialised and connected.

- We collaborate and encourage active engagement in local clubs and community initiatives that support a healthy lifestyle.
- Investigate motor sport opportunities around the Shire.
- Preserve and celebrate our local history.
- Support our volunteers and clubs to remain strong, dynamic, and inclusive.
- Encourage lifelong learning.
- Children and youth have active and social opportunities.
- Continue to provide high standard and accessible shire facilities.
- Retain and expand Westonia's unique tourism experience.

Natural spaces are preserved and bring us value.

- Sustainably manage our reserves and open spaces.
- Participate in best practice waste management.
- Work collaboratively to meet legislative compliance with managing weeds and pests as well as our environmental health standards.
- Investigate renewable energy generation technologies.

GOVERNANCE



Continually enhance the Shire's organisational capacity to service the needs of a growing community...

Be progressive and capture opportunities.

- Be open to local productivity/ best practice and cost saving opportunities locally and regionally.
- Investigate joint resourcing and tendering
- Advocate and develop strong partnerships to benefit our community.
- Be prepared by forward planning our resources and focusing on continuous improvement.
- Identify risks and opportunities after the life of the mine.

The community receives services in a timely manner.

- Meet our legislative and compliance requirements.
- Work towards optimal management of our assets.
- Work to develop Councillor and staff skills and experience to provide career and succession opportunities within the Shire.
- Inside and outside staff are multi skilled to understand the business of local government and provide a seamless service to the community.
- Communicate and engage with our community regularly.

Financial resources meet the ongoing needs of the community.

- Seek external funding for significant capital improvements that deliver upon our strategic objectives.
- Investigate ways to reduce reliance on operational grants given the current State and Federal Government priorities.

**Shire of Westonia: -
A vibrant community lifestyle.**



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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. SWEARING IN OF COUNCILLIORS

The Chief Executive Officer will preside over the swearing in ceremony of newly elected councillors.

In accordance with Section 2.29 of the Local Government Act 1995, Councillors elect will each in turn took the Oath of Allegiance/Affirmation of Allegiance, read and signed the declaration to the Office of Councillor in the presence of the Chief Executive Officer as per the requirements of the Act.

The *Oaths, Affidavits and Statutory Declarations Act 2005* and Schedule 2 of that Act list the authorised people who can witness declarations.

These are –

Schedule 2 — Authorised witnesses for statutory declarations

21. The chief executive officer or deputy chief executive officer of a local government.

22. A member of the council of a local government within the meaning of the *Local Government Act 1995*.

2.1. ELECTION OF PRESIDENT

The election of the President will be conducted by the CEO.

The procedure for electing a Shire President is set out in Schedule 2.3, Division 1, of the Local Government Act 1995 (*see attached*). The process will be as follows:

- Nominations for the office are to be received in writing to the Chief Executive Officer before the meeting, or during the meeting before the close of nominations. Nominations close at the meeting at a time announced by the Chief Executive Officer.
- Councillors are to vote on the matter by secret ballot as if they were electors voting at an election. The votes cast are to be counted, and the successful candidate determined in accordance with Schedule 4.1 of the Local Government Act 1995 (*see attached*).
- If two or more candidates receive the same number of votes, so that no candidate has the greatest number of votes, the count is to be discontinued and the meeting is to be adjourned for not more than seven days.
- Should this occur, it is intended to initially adjourn the meeting for ten minutes, and then resume the meeting. Any nomination for the office may be withdrawn, and further nominations may be made, before or when the meeting resumes. When the meeting resumes the councillors are to vote again.
- The Chief Executive Officer is to declare and give notice of the result in accordance with regulation 11F of the Local Government (Constitution) Regulations 1998 (*see attached*).
- Following the announcement of the successful candidate a swearing in of the newly elected President will take place.

The Shire President then takes up the position of presiding member for the meeting.

2.2. ELECTION OF DEPUTY PRESIDENT

The election of the Deputy President will be conducted by the President.

The procedure for electing a Shire Deputy President is set out in Schedule 2.3, Division 1, of the Local Government Act 1995 (*see attached*). The process will be as follows:

- Nominations for the office are to be received in writing to the Chief Executive Officer before the meeting, or during the meeting before the close of nominations. Nominations close at the meeting at a time announced by the President.
- Councillors are to vote on the matter by secret ballot as if they were electors voting at an election. The votes cast are to be counted, and the successful candidate determined in accordance with Schedule 4.1 of the Local Government Act 1995 (*see attached*).
- If two or more candidates receive the same number of votes, so that no candidate has the greatest number of votes, the count is to be discontinued and the meeting is to be adjourned for not more than seven days.
- Should this occur, it is intended to initially adjourn the meeting for ten minutes, and then resume the meeting. Any nomination for the office may be withdrawn, and further nominations may be made, before or when the meeting resumes. When the meeting resumes the councillors are to vote again.
- The Chief Executive Officer is to declare and give notice of the result in accordance with regulation F of the Local Government (Constitution) Regulations 1998 (*see attached*).
- Following the announcement of the successful candidate a swearing in of the newly elected Deputy President will take place by the CEO or President.

3. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

Cr KM Day	President
Cr WJ Huxtable	Deputy President
Cr DL Geier	
Cr elect RM Crees	
CR RS Corsini	
Cr RA Della Bosca	

Staff:

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

Apologies: Nil

Approved Leave of Absence: Nil

4. PUBLIC QUESTION TIME

Nil

5. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

6. CONFIRMATION OF PREVIOUS MINUTES

7. RECEIVAL OF MINUTES

That the CEACA meeting minutes held on 11th October 2021 be accepted

That the Bush Fire committee Meeting held on Tuesday 12th October 2021 be accepted

8. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

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

Shire of Westonia



RECEIVAL OF MINUTES



MINUTES (DRAFT)

CENTRAL EAST ACCOMMODATION & CARE ALLIANCE INC. SPECIAL MANAGEMENT COMMITTEE MEETING HELD VIA ZOOM AT 10.00AM ON 11TH OCTOBER 2021

ATTENDEES:

Terry Waldron – Chairman, Richard Marshall – Interim CEO, Stephen Strange – Shire of Bruce Rock, Rod Forsyth – Shire of Kellerberrin, Darren Simmons – Shire of Koorda, John Nuttall – Shire of Mt Marshall, Eileen O’Connell and Leonard Long – Shire of Nungarin, Jamie Criddle and Louis Geier – Shire of Westonia, Wayne Della Bosca – Shire of Yilgarn, Mark Dacombe, Shire of Merredin.

Apologies:

Quentin Davies and Peter Klein, Shire of Wyalkatchem, Julie Flockart – Shire of Merredin, Gary Shadbolt and Dirk Sellenger – Shire of Mukinbudin, Nic Warren – Shire of Yilgarn, Darren Mollenoyux – Shire of Bruce Rock, Raymond Griffiths – Shire of Kellerberrin, Jo Trachy

Opening

TW opened the meeting at 10.00am and welcomed all attendees. Apologies were noted.

A quorum was declared, with eight (8) committee members or their delegates in attendance.

External Audit

RM advised the audit had been conducted throughout September and completed last week. The auditor is ready to issue a clean audit report.

SS asked about disclosure of related party transactions, for example relatives of committee members being CEACA tenants. JN suggested this should be disclosed as part of the annual LGA requirements. It was agreed to request possible conflicts of interest at the next quarterly management committee meeting and register the related party interests. RM advised there is no need to disclose tenant relatives of committee members as related party transactions in the Financial Statements, however the disclosure should be noted in CEACA’s records.

It was agreed to approve the audit letter of engagement and audit letter of representation for signing by the appropriate officers.

Financial Statements

RM provided a summary of the financial statements and advised they are virtually identical to the accounts submitted at the August management committee meeting. As discussed at that meeting, \$100,000 has been allocated to a Refurbishment Reserve.

JN asked about the construction costs of the ILUs not been included in the Balance Sheet. RM explained that these costs are currently sitting with the Shire of Merredin and upon finalisation of the Funding Agreement, expected during the current financial year, the project will transfer to CEACA and at that time the construction costs will be taken up in CEACA's books. This will increase both the total assets and net assets by approx. \$15m and be depreciated (written-off) over an appropriate duration.

RF believes the costs of managing the ILUs is excessive, resulting in the operating surplus being insufficient to provide funding for the construction of additional ILUs. RM explained that part of the salary cost applied to the ILUs is also employed on governance matters.

It was agreed to approve the Financial Statements to 30 June 2021 and for the statement by the management committee to be signed by the appropriate officers.

Other Business

- Consultancy Proposals

Proposals received from Doug Faircloth (Verso), Jacqui Tibbits and Emma Brierty. Doug Faircloth is presently revising his proposal to include work during the implementation phase.

The feedback from the meeting is that we don't want to pay a lot of money for a study and report, need to focus on the implementation of improved care services.

Will be discussed further with the Executive Committee.

- Possible alliances with Baptistcare and Catholic Homes

Catholic Homes to present at next MC meeting on 8 November.

TW and RM to meet with Baptistcare before next MC meeting.

- Grant funding for additional ILUs.

LL asked about what progress had been made in relation to possible funding of additional ILUs. TW advised the Government had advised there wouldn't be funding for CEACA in the current budget. RM advised that planning is underway to survey the shires about the demand for additional ILUs.

- Lotterywest application is being submitted for assistance with funding for consultants.
- Call for Nominations to be sent on or prior to 18 October, will require nominations for MC positions by 1 November, one week before the AGM on 8 November.

Meeting closed at 10.52am.

Signed as a true and correct record of the meeting.

Terry Waldron
Chairperson



Shire of Westonia

Minutes

Bush Fire Committee Meeting

Tuesday 12th October 2021, Shire Depot

1 Declaration of Opening

The Chief Bush Fire Control Officer, Frank Corsini, welcomed everyone present and declared the meeting open at 5.20pm

2 Attendance and Apologies

Present;

Westonia Brigade

Frank Corsini, Brad Penny, Bill Price, Jamie Criddle,

Warralakin Brigade

Mal Nicoletti, Steve Le Moignan, Dane Farina, Ben Farina, Michael Crook

Walgoolan Brigade

Jason Wahlsten, Rohan Day.

Apologies

Nil

3 Confirmation of Previous Minutes

Moved Steve Le Moignan, seconded Brad Penny that the minutes of the meeting held on 13th October 2020 be confirmed as a true and correct record.

Carried

4 Business Arising from the Minutes

- **Loan Fast Attack North Area**

DFES advised that in order to receive additional resources withing the Shire that a "Risk to Resource" assessment would be required. The Council would look into this.

5 Appointment of Office Bearers

Jamie Criddle took the chair and called for nominations.

Moved Bill Price, seconded Frank Corsini that the following positions be adopted:

1. *Chief Bush Fire Control Officer and Chairman of the Bush Fire Advisory Committee*
Frank Corsini

Carried

Moved Mal Nicoletti, seconded Steve LeMoignan that the following positions be adopted:

2. *Deputy Chief Bush Fire Control Officer and Deputy Chair of the Bush Fire Advisory Committee –*
Michael Crook

Carried

Moved Bill Price, seconded Dane Farina that the following positions be adopted en-bloc

3. *Westonia Brigade FCO/Advisory Committee Members*
Frank Corsini, Colin Lindley and Brad Penny
4. *Warralakin Brigade FCO/Advisory Committee Members*
Steve Le Moignan, John McDowall, Michael Crook and Dane Farina
5. *Walgoolan Brigade FCO/Advisory Committee Members*
Jason Wahlsten, Rohan Day.
6. *Fire Weather Officers.*
Frank Corsini, with Michael Crook as Deputy.
7. *Authorised Harvest Ban Officers.*
Frank Corsini with Michael Crook as Deputy.
8. *Weather Officers*
Rohan Day, Jamie Criddle and Dane Farina.

Carried

6 General Business

- **Registrations**
Shire staff requested that all brigades review their registrations and update (if required) and return to the Council.
- **Uniforms**
It was advised that should members require new uniforms, that they contact Bill Price to arrange.
- **Loan Fast Attack North Area**
The CEO advised that the Walgoolan Fast Attack would be up for renewal this budget and the opportunity arose to see if the old unit could be stationed in the north of the Shire during the summer period.
- **Future Training**
Due to the recent workplace manslaughter legislation, there is a real need to ensure that all volunteers are adequately trained.
- **Future Chaser Bin Designs**
At the recent DOAC meeting, it was raised that it would like to pursue the design of future chaser bins to be installed with 400lt fire units.

7 Next Meeting

To be advised

8 Closure

The Chief Bush Fire Control Officer thanked those present for their attendance and declared the meeting closed at 5.50pm

9. 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 **19th October 2021**.

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 **19th October 2021**

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 **19th October 2021**.

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

10. MATTERS REQUIRING A COUNCIL DECISION

10.1. GOVERNANCE, ADMINISTRATION AND FINANCIAL SERVICES

10.1.1 ACCOUNTS FOR PAYMENT

Responsible Officer:	Jamie Criddle, CEO		
Author:	Jasmine Geier, Manager of Corporate Services		
File Reference:	F1.3.3 Monthly Financial Statements		
Disclosure of Interest:	Nil		
Attachments:	Attachment 9.1.1 List of Accounts		
Signature:	Officer	CEO	
			

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Background

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

Comment

Attached is a copy of Accounts for Payment for the month of September 2021. The credit card statements currently show: -

CEO	September 2021 \$2,845.70 associated with the purchase of Staff Uniforms, Local Government Week Meals, Acrobat Pro DC x 3 Licenses, Microsoft Business Basic 18/09/21 to 28/09/21, Office Exchange Online Recurring from 17/09/21 to 16/10/21, New iPad 8th Gen 10.2" Cover Smart Leather Stand Flip Case iPad 10, Activ8me 300GB Internet -Sky Muster, Spotify account - Westonia Swimming pool and PVC Pressure Couplings
Works Supervisor	September 2021 \$2,645.41 associated with the purchase of P2 - New Cat Grader - new shire plate 140WT, New iPad 8th Gen 10.2 - Drake Crees, Defibrillator Cabinet 5 x Personal Protection Kit, 07500 - Mosquito Control - 5 x 1L containers of Aqua K-Orthorine for fogging, 04104 - Refreshments - 3 x breakfasts Perth Trip Rollers , Rose & Crown Hotel, Purchase Interest

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 2021/2022 Annual Budget.



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That 30th September 2021 accounts submitted to today's meeting on Municipal vouchers numbered from 3957 to 3959, and D/Debits from EFT5160 to EFT5206 (inclusive of Department of Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$208,815.57 be passed for payment.

Attachment 10.1.1

Shire of Westonia



Accounts for Payment

for period ending
30th September 2021

List of Accounts Due & Submitted to Council September 2021/2022

Chq/EFT	Date	Name	Description	Amount	Bank	Type
B/S	01/09/2021	WESTNET - WESTNET INTERNET PROVIDER FEE	WESTNET INTERNET PROVIDER FEE	-66.00	1	FEE
B/S	03/09/2021	FEE - BANK FEES	BANK FEES	-213.53	1	FEE
B/S	06/09/2021	Bankwest Corporate Mastercard	Numatic Henry Commercial Vacuum Cleaner - Red	-6749.99	1	CSH
3957	06/09/2021	Synergy	Power usage & service Charges	-5359.75	1	CSH
3958	06/09/2021	HI-LO CONSTRUCTION	Rebuild lime stone wall and repair Gazebo frame	-14214.75	1	CSH
BPAY	06/09/2021	TELSTRA	Telephone usage & service charges	-212.22	1	CSH
EFT5160	06/09/2021	AVN Northam Pty Ltd trading as Merredin Toyota	Vehicle Servicing - OWT	-928.55	1	CSH
EFT5161	06/09/2021	Winc Australia Pty Ltd	Stationary Items	-126.83	1	CSH
EFT5162	06/09/2021	Sheridan's For Badges	Maintenance - Memorial Rose Garden	-123.20	1	CSH
EFT5163	06/09/2021	Copier Support	CRC & Shire Administration Photocopier Maintenance	-1189.75	1	CSH
EFT5164	06/09/2021	Ron Bateman & Co	Expendible Tools - Gen Set	-2299.40	1	CSH
EFT5165	06/09/2021	Two Dogs Home Hardware	Housing Maintenance	-17.26	1	CSH
EFT5166	06/09/2021	Westonia Community Resources Centre	WBN - 50% Membership CRC	-750.00	1	CSH
EFT5167	06/09/2021	Carrabin Roadhouse (Rythdale P/L)	Dr Meals August Visit	-99.00	1	CSH
EFT5168	06/09/2021	BOC Limited	Gas & Container Charges	-60.34	1	CSH
EFT5169	06/09/2021	Ross's Diesel Service	Parts & Repairs - PD1	-2730.51	1	CSH
EFT5170	06/09/2021	Department Of Planning, Lands & Heritage	Lease Rent Agreement	-45.84	1	CSH
EFT5171	06/09/2021	Wheatbelt Uniforms Signs & Safety	Clothing - D Gates	-74.53	1	CSH
EFT5172	06/09/2021	Department of Fire & Emergency	ESL Income 20.21	-18480.00	1	CSH
EFT5173	06/09/2021	Merredin Glazing Service	Parts & Repairs - Cat Grader	-1153.90	1	CSH
EFT5174	06/09/2021	Westonia Community Cooperative Limited	Various Sundry Items	-1379.06	1	CSH
EFT5175	06/09/2021	Satellite Television & Radio Australia Pty Ltd	Fire Prevention - Radio Towers	-11770.00	1	CSH
EFT5176	06/09/2021	Australia Post	Postage & Handling	-329.14	1	CSH
EFT5177	06/09/2021	Ramsay Construction Pty Ltd	Health & Building Surveyor Services	-1540.00	1	CSH
EFT5178	06/09/2021	Ancor Electrical	Caravan Park Maintenance	-870.70	1	CSH
EFT5179	06/09/2021	Mineral Crushing Services (WA) Pty Ltd	Caravan Park Upgrades	-105.60	1	CSH
EFT5180	06/09/2021	Wessie Pty Ltd	Warralakin Road Reconstruction	-7485.50	1	CSH
EFT5181	06/09/2021	Fuel Distributors Of Western Australia Pty Ltd	Fuels & Oils	-11047.05	1	CSH
EFT5182	06/09/2021	Merredin Steel Supplies	Various Consumable items	-457.23	1	CSH
DD3262.1	12/09/2021	Aware Super - Accumulation	Payroll deductions	-5089.02	1	CSH
DD3262.2	12/09/2021	BT Panorama Super	Payroll deductions	784.38	1	CSH
DD3262.3	12/09/2021	MLC Masterkey	Superannuation contributions	225.14	1	CSH

DD3262.4	12/09/2021	Wealth Personal Superannuation and Pension Fund	Superannuation contributions	-73.00	1	CSH
DD3262.5	12/09/2021	Colonial Mutual Superannuation Pty Ltd	Superannuation contributions	-220.19	1	CSH
EFT5183	13/09/2021	FleetNetwork Pty Ltd	Novated Lease - J Criddle	-988.49	1	CSH
PAYROLL	13/09/2021	PAYROLL	Payroll Liability FE 12/9/2021	-26808.19	1	CSH
3959	22/09/2021	Synergy	Power Usage - Street lights	-624.80	1	CSH
EFT5184	22/09/2021	JASMINE L GEIER	Mobile Reimbursements	-500.00	1	CSH
EFT5185	22/09/2021	Avon Waste	Refuse Maintenance	-1768.18	1	CSH
EFT5186	22/09/2021	AVN Northam Pty Ltd trading as Merredin Toyota	Westonia Community Bus Maintenance	-33.62	1	CSH
EFT5187	22/09/2021	Winc Australia Pty Ltd	Printing & Stationary	-227.54	1	CSH
EFT5188	22/09/2021	Copier Support	Printing & Stationary Costs	-646.01	1	CSH
EFT5189	22/09/2021	Toll Transport Pty Ltd	Various Freight Charges	-145.89	1	CSH
EFT5190	22/09/2021	Carrabin Roadhouse (Rythdale P/L)	Rates Incentive Prizes 21/22	-350.00	1	CSH
EFT5191	22/09/2021	Department Of Planning, Lands & Heritage	Lease Rental	-55.00	1	CSH
EFT5192	22/09/2021	Hersey's Safety Pty Ltd	Various Consumable Items & Expendible tools	-996.95	1	CSH
EFT5193	22/09/2021	Wheatbelt Liquid Waste	Staff Housing Maintenance	-920.00	1	CSH
EFT5194	22/09/2021	Imprint Plastic	New Councillor Expense	-20.90	1	CSH
EFT5195	22/09/2021	Great Southern Fuel Supplies	Fuels & oils	-1178.20	1	CSH
EFT5196	22/09/2021	A.D. Engineering International	Maintenance - Information Bay Carrabin	-89.10	1	CSH
EFT5197	22/09/2021	Rylan Pty Ltd	Maintenance - Foot Paths	-8655.90	1	CSH
EFT5198	22/09/2021	David Gray & Co Pty Ltd	Refuse maintenance	-889.68	1	CSH
EFT5199	22/09/2021	Ancor Electrical	Caravan Park Upgrades	-6465.77	1	CSH
EFT5200	22/09/2021	Wessie Pty Ltd	Capital Works - Maxfield Rd & Foot Paths	-6319.50	1	CSH
EFT5201	22/09/2021	Fuel Distributors Of Western Australia Pty Ltd	Fuels & Oils	-2303.90	1	CSH
EFT5202	22/09/2021	CORSIGN WA PTY LTD	Warralakin Road Reconstruction	-1485.00	1	CSH
EFT5203	22/09/2021	Westarp Pty Ltd	Nursery Operating Cost	-2178.00	1	CSH
EFT5204	22/09/2021	ABS WEST	Gym Maintenance	-6821.10	1	CSH
EFT5205	22/09/2021	Visage Productions	Tourism & Area Promotion	-7000.00	1	CSH
EFT5206	23/09/2021	FleetNetwork Pty Ltd	Novated Lease - J Criddle	-988.49	1	CSH
PAYROLL	27/09/2021	PAYROLL	Payroll Liability FE 26/9/2021	-29850.68	1	CSH
B/S	24/09/2021	2VNET - 2VNET MONTHLY MAINTENANCE FEE	2VNET MONTHLY MAINTENANCE FEE	-578.95	1	FEE
DD3271.1	26/09/2021	Aware Super - Accumulation	Payroll deductions	-5200.88	1	CSH
DD3271.2	26/09/2021	BT Panorama Super	Payroll deductions	-866.12	1	CSH
DD3271.3	26/09/2021	MLC Masterkey	Superannuation contributions	-225.14	1	CSH
DD3271.4	26/09/2021	Wealth Personal Superannuation and Pension Fund	Superannuation contributions	-84.81	1	CSH
DD3271.5	26/09/2021	Colonial Mutual Superannuation Pty Ltd	Superannuation contributions	-220.19	1	CSH

B/S	30/09/2021	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-18236.50	1	FEE
BPAY	31/09/2021	Deputy Commissioner of Tax	BAS Payment - September 2021	-13190.00	1	CSH

-208815.57

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 3957 to 3959, and D/Debits from EFT5160 to EFT5206 Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$208815.57 submitted to each member of the Council on Thursday 21st October 2021, 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

10.1.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY – SEPTEMBER 2021

Responsible Officer:	Jamie Criddle, CEO		
Author:	Jasmine Geier, Manager of Corporate Services		
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 30th September 2021 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 2021/2022 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 30th September 2021 and note any material variances greater than \$10,000 or 15%.

Attachment 10.1.2

Shire of Westonia



Monthly Statement of Financial Activity

for period ending
30th September 2021

SHIRE OF WESTONIA

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 30 September 2021

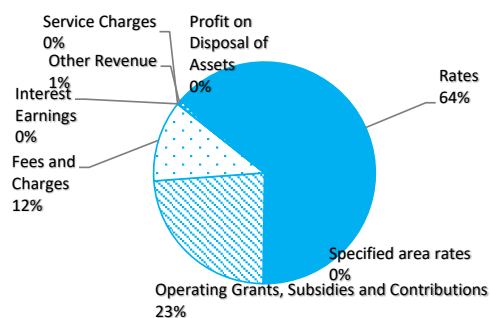
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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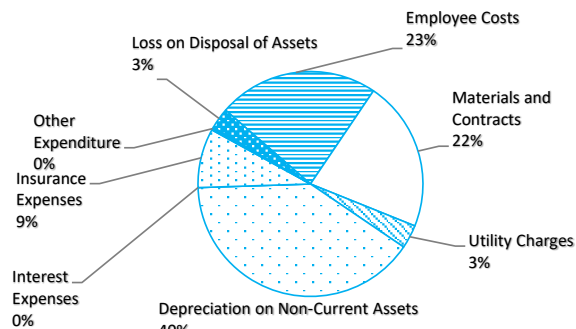
Statement of Financial Activity by Program	5
Statement of Financial Activity by Nature or Type	7
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OPERATING ACTIVITIES

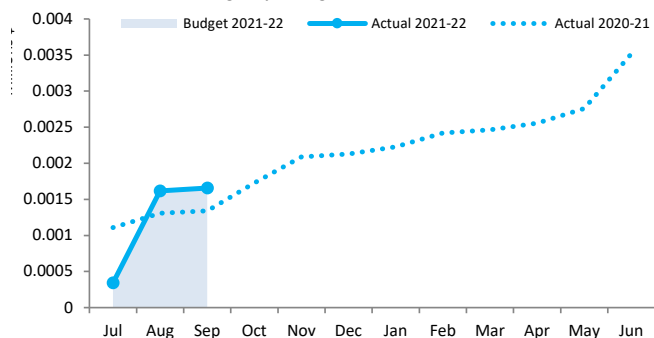
OPERATING REVENUE



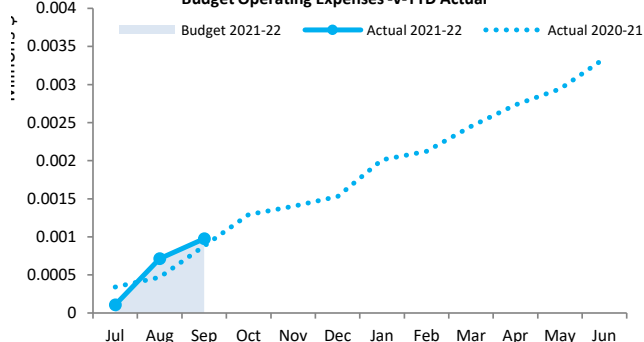
OPERATING EXPENSES



Budget Operating Revenues -v- Actual



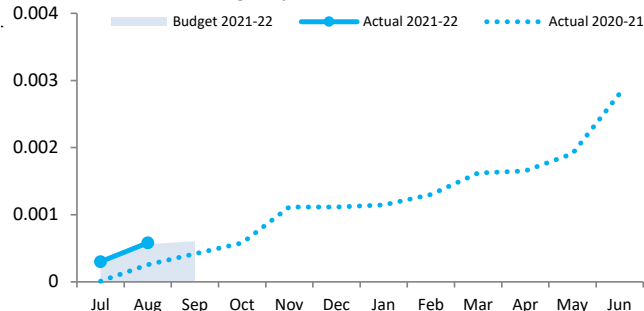
Budget Operating Expenses -v- YTD Actual



INVESTING ACTIVITIES

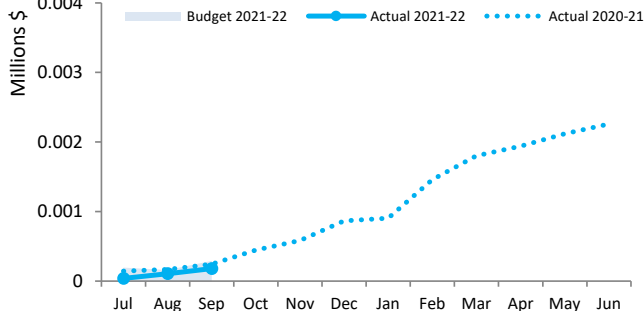
CAPITAL REVENUE

Budget Capital Revenue -v- Actual



CAPITAL EXPENSES

Budget Capital Expenses -v- Actual

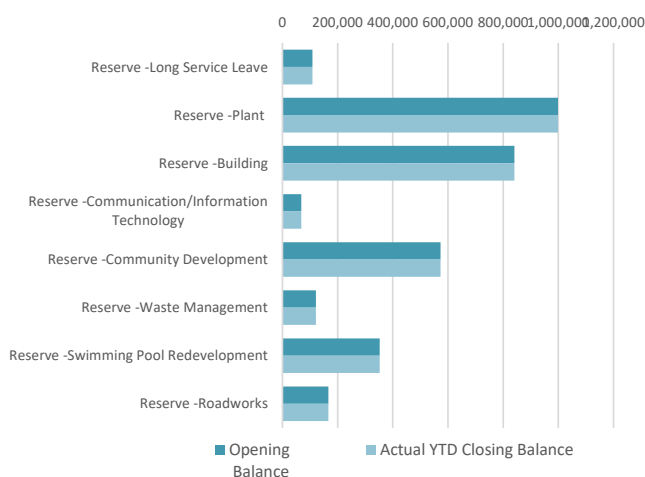


FINANCING ACTIVITIES

BORROWINGS

Shire has
NO current
Borrowings

RESERVES



Funding surplus / (deficit) Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.57 M	\$0.57 M	\$1.61 M	\$1.04 M
Closing	\$0.14 M	\$2.89 M	\$2.86 M	(\$0.03 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$2.32 M	41.8%
Restricted Cash	\$3.23 M	58.2%

Refer to Note 2 - Cash and Financial Assets

Payables		
	\$	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		31.6%
30 to 90 Days		68.4%
Over 90 Days		0%

Refer to Note 5 - Payables

Receivables		
	\$	% Collected
Rates Receivable	\$0.19 M	82.5%
Trade Receivable	\$0.25 M	% Outstanding
30 to 90 Days		1.8%
Over 90 Days		81.6%

Refer to Note 3 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.13 M	\$1.04 M	\$1.10 M	\$0.06 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$	% Variance
YTD Budget	\$1.06 M	(0.3%)

Refer to Note 6 - Rate Revenue

Operating Grants and Contributions		
YTD Actual	\$	% Variance
YTD Budget	\$0.37 M	5.7%

Refer to Note 11 - Operating Grants and Contributions

Fees and Charges		
YTD Actual	\$	% Variance
YTD Budget	\$0.18 M	8.2%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.88 M)	\$0.48 M	\$0.14 M	(\$0.34 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$	%
Adopted Budget	\$1.61 M	(92.8%)

Refer to Note 7 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$	% Spent
Adopted Budget	\$3.44 M	(94.8%)

Refer to Note 8 - Capital Acquisitions

Capital Grants		
YTD Actual	\$	% Received
Adopted Budget	\$0.95 M	(77.9%)

Refer to Note 8 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.32 M	\$0.80 M	\$0.00 M	(\$0.80 M)

Refer to Statement of Financial Activity

Borrowings		
	\$	%
Principal repayments	\$0.00 M	
Interest expense	\$0.00 M	
Principal	\$0.00 M	

Refer to Note 8 - Borrowings

Reserves	
Reserves balance	\$3.23 M
Interest earned	\$0.00 M

Refer to Note 9 - Cash Reserves

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

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of resources.	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 To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
HEALTH To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control, waste disposal compliance and operation of health clinic.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of senior citizen centre (old school). Provision and maintenance of home and community care programs and youth services.
HOUSING To help ensure adequate staff, community and	Provision and maintenance of staff, community and aged housing.
COMMUNITY AMENITIES To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment, cemetery and public conveniences.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resource which will help the social well being of the community	Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
TRANSPORT To provide safe, effective and efficient transport services to the community.	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 To help promote the shire and its economic wellbeing.	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 To monitor and control council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	568,159	568,159	1,611,461	1,043,302	183.63%	▲
Revenue from operating activities							
Governance		1,150	288	0	(288)	(100.00%)	
General purpose funding - general rates	6	1,062,630	1,062,630	1,059,438	(3,192)	(0.30%)	
General purpose funding - other		652,517	209,494	203,687	(5,807)	(2.77%)	
Law, order and public safety		42,400	10,597	3,409	(7,188)	(67.83%)	▼
Health		2,000	500	600	100	20.00%	
Education and welfare		8,750	2,204	2,982	778	35.30%	
Housing		164,000	42,978	40,076	(2,902)	(6.75%)	
Community amenities		11,200	10,072	10,146	74	0.73%	
Recreation and culture		53,700	31,417	30,841	(576)	(1.83%)	
Transport		541,500	230,250	138,742	(91,508)	(39.74%)	▼
Economic services		88,500	23,487	58,680	35,193	149.84%	▲
Other property and services		209,000	52,239	109,168	56,929	108.98%	▲
		2,837,347	1,676,156	1,657,769	(18,387)		
Expenditure from operating activities							
Governance		(336,313)	(117,659)	(115,673)	1,986	1.69%	
General purpose funding		(38,500)	(9,873)	(7,964)	1,909	19.34%	
Law, order and public safety		(86,130)	(21,521)	(23,334)	(1,813)	(8.42%)	
Health		(38,200)	(8,542)	(6,874)	1,668	19.53%	
Education and welfare		(43,050)	(10,751)	(8,126)	2,625	24.42%	
Housing		(179,096)	(38,148)	(28,045)	10,103	26.48%	▲
Community amenities		(134,266)	(22,085)	(25,673)	(3,588)	(16.25%)	
Recreation and culture		(828,148)	(192,096)	(200,651)	(8,555)	(4.45%)	
Transport		(1,551,000)	(435,238)	(431,047)	4,191	0.96%	
Economic services		(383,900)	(97,807)	(97,769)	38	0.04%	
Other property and services		(25,000)	(30,179)	(30,243)	(64)	(0.21%)	
		(3,643,603)	(983,899)	(975,399)	8,500		
Non-cash amounts excluded from operating activities	1(a)	935,340	347,034	419,502	72,468	20.88%	▲
Amount attributable to operating activities		129,084	1,039,291	1,101,872	62,581		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12	945,600	236,899	209,440	(27,459)	(11.59%)	▼
Proceeds from disposal of assets	7	1,611,000	537,000	115,454	(421,546)	(78.50%)	▼
Payments for property, plant and equipment and infrastructure	8	(3,436,000)	(291,148)	(180,007)	111,141	38.17%	▲
		(879,400)	482,752	144,887	(337,864)		
Amount attributable to investing activities		(879,400)	482,752	144,887	(337,864)		
Financing Activities							
Transfer from reserves	9	795,000	795,000	0	(795,000)	(100.00%)	▼
Transfer to reserves	9	(473,500)	0	0	0	0.00%	
Amount attributable to financing activities		321,500	795,000	0	(795,000)		
Closing funding surplus / (deficit)	1(c)	139,343	2,885,202	2,858,220			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.
Refer to Note 14 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2021-22 year is \$5,000 or 5.00% whichever is the greater.
This statement is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 SEPTEMBER 2021

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	568,159	568,159	1,611,461	1,043,302	183.63%	▲
Revenue from operating activities							
Rates	6	1,062,630	1,062,630	1,059,438	(3,192)	(0.30%)	
Operating grants, subsidies and contributions	11	849,517	371,022	392,214	21,192	5.71%	▲
Fees and charges		310,250	181,503	196,389	14,886	8.20%	▲
Interest earnings		18,750	5,250	(1,097)	(6,347)	(120.90%)	▼
Other revenue		36,200	9,085	10,825	1,740	19.15%	
Profit on disposal of assets	7	560,000	46,666	0	(46,666)	(100.00%)	▼
		2,837,347	1,676,156	1,657,769	(18,387)		
Expenditure from operating activities							
Employee costs		(1,028,434)	(246,615)	(225,092)	21,523	8.73%	▲
Materials and contracts		(789,056)	(202,145)	(210,866)	(8,721)	(4.31%)	
Utility charges		(167,150)	(36,703)	(33,016)	3,687	10.05%	
Depreciation on non-current assets		(1,495,340)	(393,700)	(390,378)	3,322	0.84%	
Insurance expenses		(117,000)	(99,986)	(82,826)	17,160	17.16%	▲
Other expenditure		(46,623)	(4,750)	(4,097)	653	13.75%	
Loss on disposal of assets	7	0	0	(29,124)	(29,124)	0.00%	▼
		(3,643,603)	(983,899)	(975,399)	8,500		
Non-cash amounts excluded from operating activities	1(a)	935,340	347,034	419,502	72,468	20.88%	▲
Amount attributable to operating activities		129,084	1,039,291	1,101,872	62,581		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12	945,600	236,899	209,440	(27,459)	(11.59%)	▼
Proceeds from disposal of assets	7	1,611,000	537,000	115,454	(421,546)	(78.50%)	▼
Payments for property, plant and equipment	8	(3,436,000)	(291,148)	(180,007)	111,141	38.17%	▲
		(879,400)	482,752	144,887	(337,864)		
Amount attributable to investing activities		(879,400)	482,752	144,887	(337,864)		
Financing Activities							
Transfer from reserves	9	795,000	795,000	0	(795,000)	(100.00%)	▼
Transfer to reserves	9	(473,500)	0	0	0	0.00%	
Amount attributable to financing activities		321,500	795,000	0	(795,000)		
Closing funding surplus / (deficit)	1(c)	139,343	2,885,202	2,858,220			

KEY INFORMATION

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

Refer to Note 14 for an explanation of the reasons for the variance.

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

BASIS OF PREPARATION

The financial report has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial 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 controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES

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.

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.

ROUNDING OFF FIGURES

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 May 2022

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	7	(560,000)	(46,666)	0
Add: Loss on asset disposals	7	0	0	29,124
Add: Depreciation on assets		1,495,340	393,700	390,378
Total non-cash items excluded from operating activities		935,340	347,034	419,502

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

		Last Year Closing 30 June 2021	This Time Last Year 30 September 2020	Year to Date 30 September 2021
Adjustments to net current assets				
Less: Reserves - restricted cash	9	(3,230,514)	(2,795,172)	(3,230,514)
Add: Provisions - employee	10	207,351	100,558	207,351
Total adjustments to net current assets		(3,023,163)	(2,694,614)	(3,023,163)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	4,652,867	4,644,138	5,554,347
Rates receivables	3	20,533	267,372	188,913
Receivables	3	253,788	53,970	254,435
Other current assets	4	7,414	7,884	83,933
Less: Current liabilities				
Payables	5	(92,627)	(7,923)	(56,019)
Provisions	10	(207,351)	(100,558)	(207,351)
Less: Total adjustments to net current assets	1(b)	(3,023,163)	(2,694,614)	(3,023,163)
Closing funding surplus / (deficit)		1,611,461	2,170,269	2,795,095

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
PETTY CASH and FLOATS	Cash and cash equivalents	870	0	870	0		NIL	On Hand
MUNCIPAL BANK ACCOUNT	Cash and cash equivalents	2,322,963	0	2,322,963	0	BankWest	Variable	Cheque Acc.
RESERVE FUND	Cash and cash equivalents	0	3,230,514	3,230,514	0	BankWest	Variable	Term Deposit
TRUST FUND CASH AT BANK	Cash and cash equivalents	0	0	0	32,222	BankWest	Variable	Cheque Acc.
Total		2,323,833	3,230,514	5,554,347	32,222			
Comprising								
Cash and cash equivalents		2,323,833	3,230,514	5,554,347	32,222			
		2,323,833	3,230,514	5,554,347	32,222			

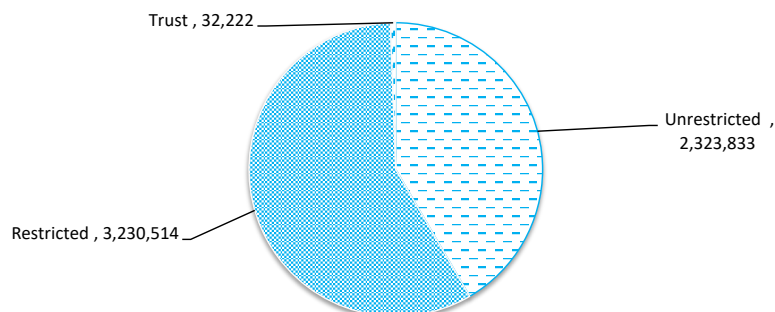
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less 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 net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.

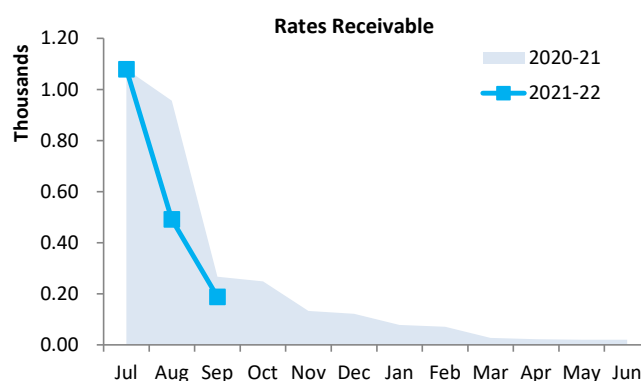


Corporate MasterCard	Transaction Summary	Total Amount	Institution	Interest Rate	Period End Date
		\$			
Card # **** *270					
Criddle, Jameon C	Staff Uniforms	197.99	Bankwest	17.99%	30-Sep-21
	Local Government Week Meals	1046.01			
	Acrobat Pro DC x 3 Licenses	899.71			
	Microsoft Business Basic 18/09/21 to 28/09/21	53.13			
	Office Exchange Online Recurring from 17/09/21 to 16/10/21	30.25			
	New iPad 8th Gen 10.2" Cover Smart Leather Stand Flip Case	33.86			
	Smart Ipad Cover Deep Navy.	79.00			
	Activ8me 300GB Internet -Sky Muster Activ8me	469.50			
	Spotify account - Westonia Swimming pool	18.99			
	PVC Pressure Couplings	17.26			
Card # **** *693					
Price, Arthur W	P2 - New Cat Grader - new shire plate 140WT	200.00	Bankwest	17.99%	30-Sep-21
	New iPad 8th Gen 10.2 - Drake Crees	829.00			
	Defibrillator Cabinet 5 x Personal Protection Kit	629.95			
	07500 - Mosquito Control - 5 x 1L containers of	1453.10			
	04104 - Refreshments - 3 x breakfasts Perth Trip	32.80			
	ROSE & CROWN HOTEL	-500.00			
	Purchase Interest	0.56			
		5,491.11			

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**OPERATING ACTIVITIES
NOTE 3
RECEIVABLES**

Rates receivable	30 Jun 2021	30 Sep 2021
	\$	\$
Opening arrears previous years	11,466	20,533
Levied this year	1,067,757	1,059,438
Less - collections to date	(1,058,690)	(891,058)
Equals current outstanding	20,533	188,913
Net rates collectable	20,533	188,913
% Collected	98.1%	82.5%

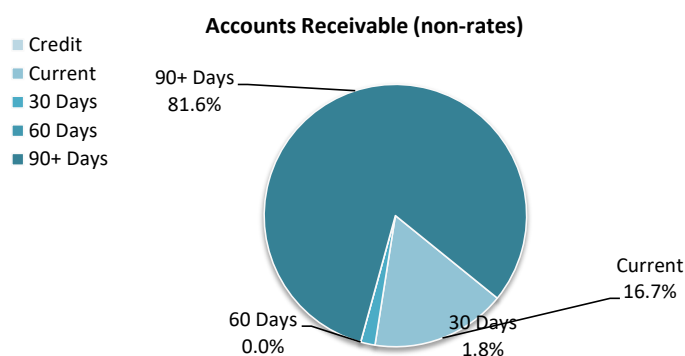


Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	36,741	3,917	0	179,931	220,589
Percentage	0.0%	16.7%	1.8%	0%	81.6%	
Balance per trial balance						
Sundry debtors		36,741	3,917	0	179,931	220,589
GST receivable		2	0	0	0	2
Trust		32,222	0	0	0	32,222
Income Received in Advance		1,622	0	0	0	1,622
Total receivables general outstanding						254,435

Amounts shown above include GST (where applicable)

KEY INFORMATION

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 impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2021	Asset Increase	Asset Reduction	Closing Balance 30 September 2021
Other current assets	\$	\$	\$	\$
Inventory				
Fuel and materials	7,414		(320)	7,094
Land held for resale - cost	0	76,839		76,839
Total other current assets	7,414	76,839	(320)	83,933
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

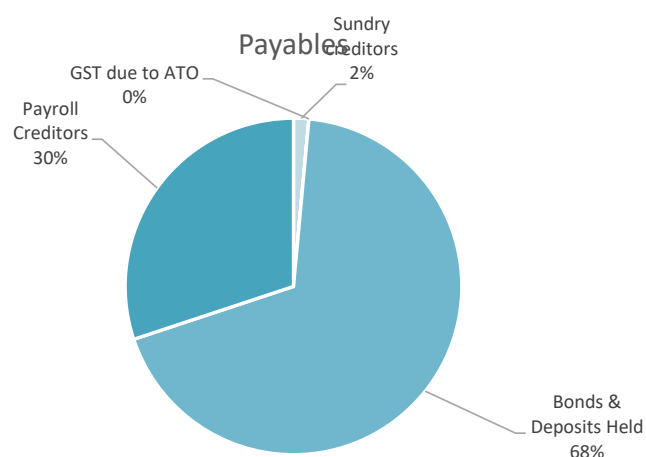
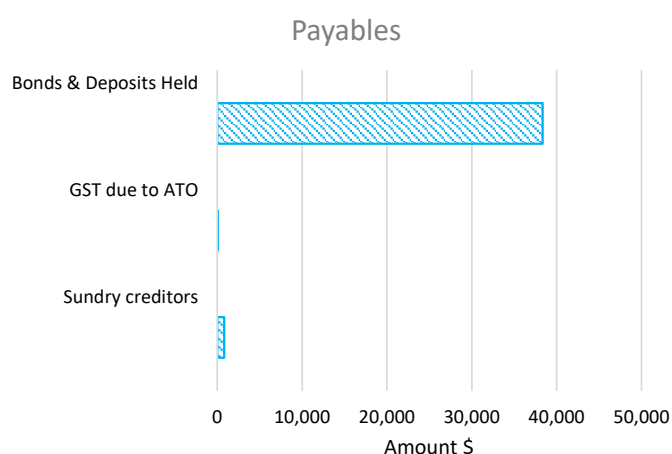
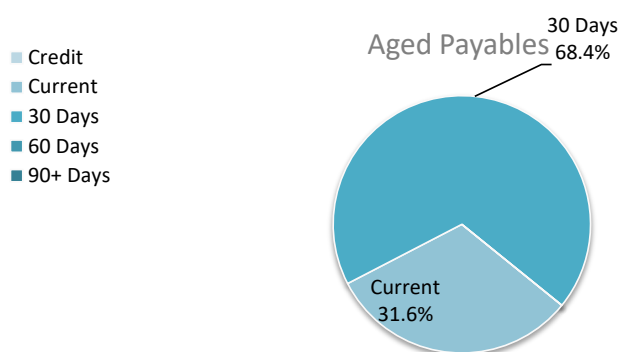
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	17,676	38,343	0	0	56,019
Percentage	0%	31.6%	68.4%	0%	0%	
Balance per trial balance						
Sundry creditors		821	0	0	0	821
GST due to ATO		1	0	0	0	1
Bonds & Deposits Held		0	38,343	0	0	38,343
Payroll Creditors		16,854	0	0	0	16,854
Total payables general outstanding						56,019

Amounts shown above include GST (where applicable)

KEY INFORMATION

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



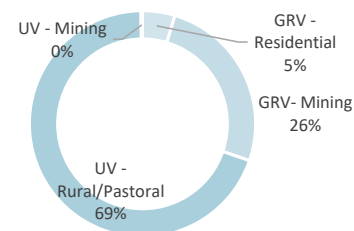
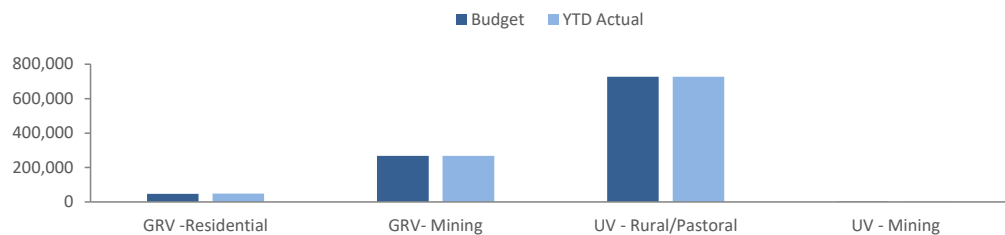
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

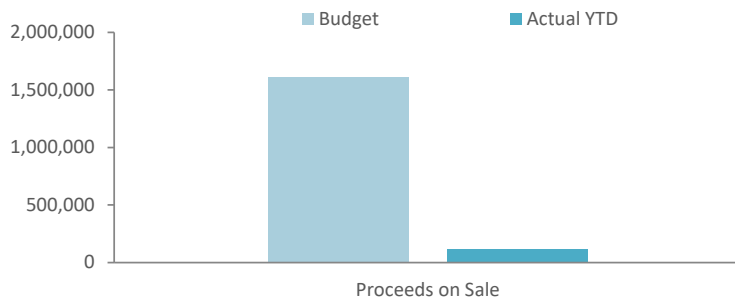
General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV -Residential	0.07222	51	650,115	46,950	0	0	46,950	46,950	1,459	0	48,409
GRV- Mining	0.20536	2	1,305,800	268,159	0	0	268,159	268,159	0	0	268,159
Unimproved value											
UV - Rural/Pastoral	0.01626	122	44,721,943	727,000	34	0	727,034	727,034	0	0	727,034
UV - Mining	0.01626	5	140,028	2,276	0	0	2,276	2,276	0	0	2,276
Sub-Total		180	46,817,886	1,044,385	34	0	1,044,419	1,044,419	1,459	0	1,045,878
Minimum payment	Minimum \$										
Gross rental value											
GRV -Residential	355	15	23,507	5,325	0	0	5,325	5,325	0	0	5,325
Unimproved value											
UV - Rural/Pastoral	355	17	107,757	6,035	0	0	6,035	6,035	0	0	6,035
UV - Mining	200	11	26,707	2,200	0	0	2,200	2,200	0	0	2,200
Sub-total		43	157,971	13,560	0	0	13,560	13,560	0	0	13,560
Amount from general rates							1,057,979				1,059,438
Ex-gratia rates							4,650				
Total general rates							1,062,629				1,059,438

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.



Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book		Proceeds	Profit	Net Book		Profit	(Loss)
		Value	(Loss)			Value	(Loss)		
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Transport								
A530	Toyota Prado - WT111	60,000	115,000	55,000	0			0	0
	Toyota Prado - WT111	60,000	115,000	55,000	0			0	0
A475	Canter (P10) WT139	70,000	92,000	22,000	0			0	0
A487	Toyota Hilux Dual Cab - 04WT	48,000	76,000	28,000	0			0	0
A485	Toyota Hilux - WT06	28,000	41,000	13,000	0			0	0
A132	Multi Tyred Roller	30,000	30,000	0	0			0	0
A348	Grader	410,000	537,000	127,000	0	144,577	115,454	0	(29,123)
	Mower/Utility Tractor	35,000	35,000	0	0			0	0
A490	Hamm Roller	160,000	280,000	120,000	0			0	0
	Other property and services								
A535	Toyota LandCruiser - OWT	75,000	145,000	70,000	0			0	0
	Toyota LandCruiser - OWT	75,000	145,000	70,000	0			0	0
		1,051,000	1,611,000	560,000	0	144,577	115,454	0	(29,123)



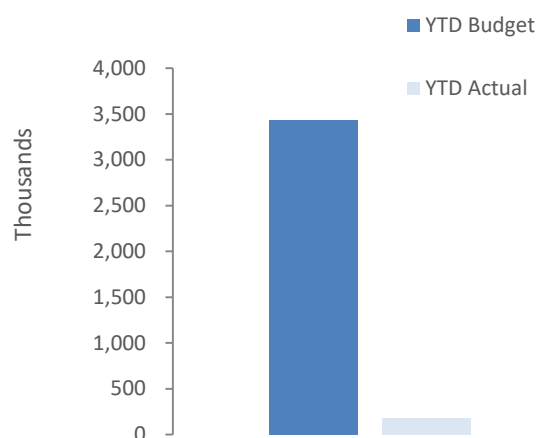
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

	Budget	Adopted YTD Budget	YTD Actual	YTD Actual Variance
Capital acquisitions	\$	\$	\$	\$
Buildings - specialised	822,000	0	0	0
Furniture and equipment	97,000	22,500	31,980	9,480
Plant and equipment	1,051,000	0	0	0
Infrastructure - roads	1,420,500	257,275	128,618	(128,656)
Other infrastructure - Footpaths	45,500	11,373	19,408	8,035
Payments for Capital Acquisitions	3,436,000	291,148	180,007	(111,141)
Total Capital Acquisitions	3,436,000	291,148	180,007	(111,141)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	945,600	236,899	209,440	(27,459)
Other (disposals & C/Fwd)	1,611,000	537,000	115,454	(421,546)
Cash backed reserves				
Reserve -Plant	435,000	0	0	0
Reserve -Building	300,000	0	0	0
Reserve -Community Development	60,000	0	0	0
Contribution - operations	84,400	(482,752)	(144,887)	337,864
Capital funding total	3,436,000	291,148	180,007	(111,141)

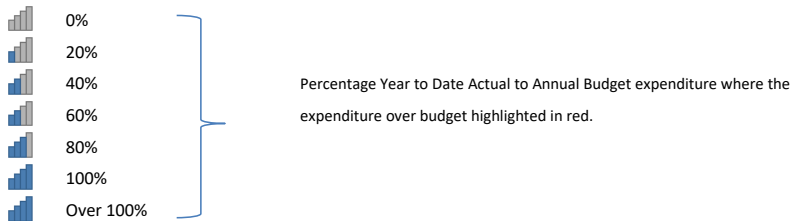
SIGNIFICANT ACCOUNTING POLICIES

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.



Capital expenditure total

Level of completion indicators



Level of completion indicator, please see table at the end of this note for further detail.

		Adopted		YTD Actual	Variance (Under)/Over
Account Description		Budget	YTD Budget		
Land & Building					
08104	Purchase Land & Building - Ablutions	250,000	0	0	0
09127	Purchase Land & Building - Staff Housing	460,000	0	0	0
12218	Purchase Land & Building - Depot Shed	40,000	0	0	0
13606	Land & Buildings - Wolfram Street Shed & Façade	60,000	0	0	0
14514	Land & Buildings - Admin Entrance (Disabled)	12,000	0	0	0
		822,000	0	0	0
Furniture & Equipment					
09232	Purchase Furniture & Equipment - Other Housing	12,000	0	0	0
11607	Purchase Furniture & Equipment - Complex Solar	15,000	0	0	0
11608	Purchase Furniture & Equipment - Stadium Solar	15,000	0	0	0
11609	Purchase Furniture & Equipment - Marquee	13,000	12,000	11,818	(182)
11603	Purchase Furniture & Equipment - Walgoolan Wagon	12,000	3,000	2,034	(966)
13217	Purchase Furniture & Equipment - Caravan Park	30,000	7,500	18,127	10,627
		97,000	22,500	31,980	9,480
Plant & Equipment					
MOWER	Utility Mower/tractor	35,000	0	0	0
GRADER	Grader	410,000	0	0	0
CANTER	Canter	70,000	0	0	0
WT06	Dual Cab Ute	48,000	0	0	0
04WT	Single Cab Ute	28,000	0	0	0
14213	Works Supervisor Vehicle - CAPITAL	120,000	0	0	0
MINI	Multi Roller Repairs	30,000	0	0	0
ROLLER	Multi Roller	160,000	0	0	0
14520	CEO Vehicle - CAPITAL	150,000	0	0	0
		1,051,000	0	0	0
Infrastructure - Roads					
C0083	Baladjie Track Formation & Gravel Sheet	24,000	6,000	0	(6,000)
C0008	Goldfields Gravel Resheet	46,000	11,499	38,190	26,691
C0037	Wardell Gravel Resheet	60,000	15,000	0	(15,000)
C0015	Echo Valley Gravel Resheet	47,000	11,748	0	(11,748)
C0011	Maxfield Gravel Resheet	67,500	16,875	30,509	13,634
C0030	Maisefield Gravel Resheet	67,000	16,749	0	(16,749)
DRAIN	Townsite drainage	30,500	7,626	0	(7,626)
C0035	Webb Gravel Resheet	49,000	12,249	0	(12,249)
C0064	Elsewhere Gravel Resheet	67,500	0	0	0
C0005	Warrachuppin Gravel Resheet	67,000	16,749	0	(16,749)
	TBA	82,500	0	0	0
RRG84C	Warralakin Road Reconstruction	487,500	61,534	9,347	(52,187)
R2R92	Leeman/Begley Intersection	30,500	7,623	0	(7,623)
R2R04	Sth Walgoolan/Goldfields Intersection	30,500	7,623	0	(7,623)
R2R25	Rabbit Proof Fence Rd - Gravel Resheet	76,500	19,125	49,173	30,048
R2R016	Leach Road - Reseal	187,500	46,875	1,400	(45,475)
		1,420,500	257,275	128,618	(128,656)
Infrastructure - Other					
FP0056	Pyrites Street Footpaths & Drainage	15,000	3,750	1,922	(1,828)
FP0093	Scheelite Street Footpaths & Drainage	15,000	3,750	9,675	5,925
FP0061	Wolfram Street Footpaths	15,500	3,873	7,812	3,939
		45,500	11,373	19,408	8,035
		3,436,000	291,148	180,007	(111,141)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

OPERATING ACTIVITIES

NOTE 9

CASH RESERVES

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserve -Long Service Leave	108,703	1,000	0	0	0	0	0	109,703	108,703
Reserve -Plant	998,757	10,000	0	250,000	0	(435,000)	0	823,757	998,757
Reserve -Building	840,828	5,000	0	65,000	0	(300,000)	0	610,828	840,828
Reserve -Communication/Information T	68,579	500	0	500	0	0	0	69,579	68,579
Reserve -Community Development	573,435	3,000	0	3,000	0	(60,000)	0	519,435	573,435
Reserve -Waste Management	121,593	500	0	500	0	0	0	122,593	121,593
Reserve -Swimming Pool Redevelopmer	351,980	2,000	0	2,000	0	0	0	355,980	351,980
Reserve -Roadworks	166,639	500	0	130,000	0	0	0	297,139	166,639
	3,230,514	22,500	0	451,000	0	(795,000)	0	2,909,014	3,230,514

KEY INFORMATION

	Note	Opening Balance 1 July 2021	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2021
Other current liabilities		\$		\$	\$	\$
Provisions						
Provision for annual leave		129,526	0	0	0	129,526
Provision for long service leave		77,825	0	0	0	77,825
Total Provisions		207,351	0	0	0	207,351
Total other current liabilities		207,351	0	0	0	207,351
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present 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.

Employee benefits

Short-term employee benefits

Provision is made for the Shire'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's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Provider	Unspent operating grant, subsidies and contributions liability					Operating grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2021	Liability	Liability	30 Sep 2021	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Operating grants and subsidies								
General purpose funding								
Grants Commission Grant Received - General	0	0	0	0	0	397,804	136,624	136,624
Grants Commission Grant Received- Roads	0	0	0	0	0	235,213	67,400	67,401
Law, order, public safety								
FESA Grant - Operating Bush Fire Brigade					0	24,000	6,000	0
Ramelius Resources MOU Emergency Services	0	0	0	0	0	13,500	3,375	3,409
Recreation and culture								
Income Ramelius MOU Social Contribution 33%	0	0	0	0	0	14,000	7,000	6,845
Income Ramelius MOU WPA Contribution 67%	0	0	0	0	0	28,000	14,000	13,897
Ramelius Common Management - Income	0	0	0	0	0	10,000	10,000	10,000
Transport								
Grant - MRWA Direct	0	0	0	0	0	126,500	126,500	134,219
Economic services								
Govt. Grant Funding NRM Rural Service	0	0	0	0	0	0	0	19,820
	0	0	0	0	0	849,017	370,899	392,214
Operating contributions								
Housing								
Income 55 Wolfram St -Ramelius Resources	0	0	0	0	0	500	123	0
	0	0	0	0	0	500	123	0
TOTALS	0	0	0	0	0	849,517	371,022	392,214

Provider	Unspent non operating grants, subsidies and contributions liability					Non operating grants, subsidies and contributions revenue		
	Liability 1 July 2021	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2021	Current Liability 30 Sep 2021	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Non-operating grants and subsidies								
Education and welfare								
Income Relating to Pre-Schools	0	0	0	0	0	90,500	22,625	0
Housing								
Income R4R - 2x2 Housing - CAPITAL	0	0	0	0	0	160,000	0	0
Recreation and culture								
Income Relating to Libraries	0	0	0	0	0	100	24	0
Transport								
Grant - MRWA Specific	0	0	0	0	0	340,000	133,000	132,940
Grant - Roads to Recovery	0	0	0	0	0	325,000	81,250	76,500
Economic services								
Caravan Park - Capital Income	0	0	0	0	0	30,000	0	0
	0	0	0	0	0	945,600	236,899	209,440

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**NOTE 13
TRUST FUND**

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1 July 2021	Received	Paid	30 Sep 2021
	\$	\$	\$	\$
LGMA - Receipts	4,672	0	0	4,672
Westonia Historical Society	19,145	0	0	19,145
Cemetery Committee	8,405	0	0	8,405
	32,222	0	0	32,222

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

**NOTE 14
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 Actual materially.

The material variance adopted by Council for the 2021-22 year is \$5,000 or 5.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Explanation of positive variances		Explanation of negative variances	
			Timing	Permanent	Timing	Permanent
	\$	%				
Revenue from operating activities						
Law, order and public safety	(7,188)	(67.83%) ▼			FESA Opersting Grant Not Received	
Transport	(91,508)	(39.74%) ▼			Profit From Sale of Asset not yet received	
Economic services	35,193	149.84% ▲	Income Increase at Westonia Caravan Park			
Other property and services	56,929	108.98% ▲		Cyclone Seroja Insurance Claim		
Expenditure from operating activities						
Housing	10,103	26.48% ▲	Progress Rent not Expended			
Other property and services	(64)	(0.21%) ▼				
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	(27,459)	(11.59%) ▼			MOU Payment Not Received	
Proceeds from disposal of assets	(421,546)	(78.50%) ▼			Tenders in Process	
Payments for property, plant and equipment and infrastructure	111,141	38.17% ▲	Capital Works Program starting			
Financing activities						
Transfer from reserves	(795,000)	(100.00%) ▼			Process Made at EOY	

10.1.3 GST RECONCILIATION REPORT – SEPTEMBER 2021

Responsible Officer:	Jamie Criddle, CEO		
Author:	Jasmine Geier, Manager of Corporate Services		
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 30th September 2021 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 \$ 13,190.00 for the period ending 30th September 2021 adopted.

Attachment 10.1.3

Shire of Westonia



GST Reconciliation Report

for period ending
30th September 2021

SHIRE OF WESTONIA

BAS EXTRACT - 30 September 2021



ABN:	87 507 505 958
Business Activity Statement:	Sep-21
Period/Year end:	2021/2022

Name	Jasmine Geier
Position	Manager of Coporate Services
Date	14/10/2021

	A	B	C	D	E	F	G
	GST						
Month	On Sales (collected) *1405000	On Purchases (paid) *1304000	Nett GST Payable / (Receivable)	Fuel Tax Credit *1144040.170	PAYG *1406010	FBT Instalment *1142210 & 1145090	Nett Payment /(Refund)
Jul-21	36,238.00	23,671.00	12,567.00	(4,217.00)	17,323.00	0.00	25,673.00
Aug-21	3,196.00	13,356.00	(10,160.00)	(3,025.00)	24,531.00		11,346.00
Sep-21	4,904.00	10,883.00	(5,979.00)	(2,005.00)	15,627.00	5,547.00	13,190.00
Oct-21			0.00				0.00
Nov-21			0.00				0.00
Dec-21			0.00				0.00
Jan-22			0.00				0.00
Feb-22			0.00				0.00
Mar-22			0.00				0.00
Apr-22			0.00				0.00
May-22			0.00				0.00
Jun-22			0.00				0.00
Total	44,338.00	47,910.00	(3,572.00)	(9,247.00)	57,481.00	5,547.00	50,209.00

A - B = C (Net GST)

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

10.1.4 RATES DEBTOR WRITE OFF

Responsible Officer:	Jamie Criddle, CEO		
Author:	Lani Hale, Rates/Administration Officer		
File Reference:	F1.8.3 Debtor Write Off		
Disclosure of Interest:	Nil		
Attachments:	NIL		
Signature:	Officer	CEO	
			

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

Background

In accordance with S 6.12 (1)(c) of the Local Government Act, Council decision in writing off of rates debtors that are unrecoverable is required.

Comment

The following Debtor amounts requires a motion from Council to have written off for the following reasons

1. The previous owner of this property was WA Land Authority who are exempt from paying rates, Merchant Holdings acquired Lot 194, 73 Wolfram St on the 16/07/2021 and have requested reimbursement for the days 01/07/2021 -16/07/2021
The total amount of debtor write-off amount to \$ 19.42

Statutory Environment

S 6.12 (1)(c) of the Local Government Act 1995.

Policy Implications

Council does not have a policy in relation to this matter

Strategic Implications

Effective financial control.

Financial Implications

An Balance Sheet adjustment of \$ 19.42.

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That Council agrees in accordance with S 6.12 (1)(c) of the Local Government Act, to write-off an amount of \$19.42 from outstanding rates debtors.

10.1.5 2020 COUNCIL MEETING DATES

Responsible Officer:	Jamie Criddle, CEO		
Author:	Jamie Criddle, CEO		
File Reference:	A2.4.1		
Disclosure of Interest:	Nil		
Attachments:	Nil		
Signature:	Officer	CEO	

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Background

Regulation 12 of the Local Government (Administration) Regulations 1996 requires a local government to at least once a year give local public notice of the dates, time and place of:

- a) Ordinary Council meetings; and
- b) Committee meetings that are required under the Act to be open to members of the public or that are proposed to be open to members of the public;

that are to be held in the next twelve months.

Comment

Council's current policy on Council Meetings states that, "A Councillors forum will be held at 1.00pm before each Ordinary Council Meeting and Ordinary Meetings of Council will be held on the third Thursday of each month not including January, commencing at 3.30pm in the Shire of Westonia Council Chambers."

In accordance with the current policy ordinary meetings of Council are to be held in 2022 as follows:-

Ordinary Council meetings:

February – Thursday 17th

March – Thursday 17th

April – Thursday 21st

May – Thursday 19th

June – Thursday 16th

July – Thursday 21st

August – Thursday 18th

September–Thursday 15th

October – Thursday 20th

November–Thursday 17th

December – Thursday 15th;

with all meetings commencing at 3.30pm in the Council Chamber, Wolfram Street, Westonia.

The Audit Committee meetings is at this stage proposed for the following dates (or as required) :

April – Thursday 21st (possible change)

August – Thursday 18th

October – Thursday 20th

Thursday 15th December 2021; at 3.00pm in the Council Chamber.

There were several instances during the past couple of years with key personnel having commitments with children, that some meeting dates needed to be changed. I.e School holidays.

To try and avoid them this year, it is proposed to change the April meeting date to suit



Statutory Environment

Regulation 12 of the Local Government (Administration) Regulations.



Policy Implications

Council Policy 1.1



Strategic Implications

Nil



Financial Implications

Nil



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That the following meeting schedule for 2022 be advertised in accordance with the requirements of the legislation:-

Ordinary Council meetings:

February – Thursday 17th

March – Thursday 17th

April – Thursday 21st (**possible change**)

May – Thursday 19th

June – Thursday 16th

July – Thursday 21st

August – Thursday 18th

September–Thursday 15th

October – Thursday 20th

November–Thursday 17th

December – Thursday 15th;

with all meetings commencing at 3.30pm in the Council Chamber, Wolfram Street, Westonia.

The Audit Committee meetings is at this stage proposed for the following dates (or as required) :

April – Thursday 21st (to be changed)

August – Thursday 18th

October – Thursday 20th

Thursday 15th December 2021; at 3.00pm in the Council Chamber.

10.1.6 CHRISTMAS CLOSURE

Responsible Officer:	Jamie Criddle, CEO		
Author:	Jamie Criddle, CEO		
File Reference:	A2.4.1		
Disclosure of Interest:	Nil		
Attachments:	Nil		
Signature:	Officer	CEO	

Purpose of the Report



Executive Decision



Legislative Requirement

Background

Council has traditionally closed the office and operations over the festive season to accommodate the taking of leave and public holidays, given that the town is very quiet during this time. Xmas day and New Year's Day fall on a Friday this year.

It is also anticipated to hold the Annual end of year Christmas function at the conclusion of the December Ordinary Council meeting. This year it falls on the 16th December which coincides with the outside crew break up.

Comment

A few members of the Outside Crew have requested an alteration to the annual shut down period with some not wanting to take the full 4 weeks in one hit. The outside crew will commence the Xmas break on Friday 17th December 2021, with a return to work on and Tuesday 4th January 2022.

Arrangements are in place to provide for emergencies with a skeleton staff available during the holiday period with contact details being advertised and displayed.

It is proposed that the office will be closed from 12.00pm on Friday 24th December 2021 until 8.30 am on Tuesday 4th January 2022.

There has traditionally been no meeting in January in previous years.

Statutory Environment

Nil

Policy Implications

7.12 Christmas Office Shutdown & Two Paid "Grace & Favour" Days for Staff

The Council office & depot will be closed from 12 noon on the last working day prior to the Christmas Day holiday until normal office hours on the day following the New Year public holiday. At least one Senior staff member will remain contactable and reasonably close to town in the event of an emergency such as a bushfire during this shutdown period.

Staff will also be granted 2 paid "grace and favor days" based on their ordinary hours in recognition of time worked in excess of normal hours during the year, to assist with covering their leave over the shutdown period between Christmas and New Year. Staff required to work during the Christmas Shutdown period as part of responding to an emergency will be granted the equivalent hours of ordinary time paid leave by agreement at another time.

Strategic Implications

Nil



Financial Implications

There are no financial implications in relation to this matter.



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council

1. approve the office closure from 12.00pm on the 24th December 2021 until 8.30 am on Tuesday the 4th January 2022, and note the absence of the CEO from during this period.
2. hold the annual end of year Christmas function at the conclusion of the December Ordinary Council meeting to be held on 16th December 2021.

10.1.7 SPORT & RECREATIONAL PRECINCT PLAN

Responsible Officer:	Jamie Criddle, CEO		
Author:	Jamie Criddle, CEO		
File Reference:	A2.4.1		
Disclosure of Interest:	Nil		
Attachments:	Nil		
Signature:	Officer	CEO	

Purpose of the Report

☐

Executive Decision

☒

Legislative Requirement

Background

Council met with Kim Donovan from Donovan Payne Architects at the July meeting to discuss the proposed Recreational Precinct plan and discuss ideas.

Preliminary plans are all but complete and should be available for the Council meeting to peruse and discuss..

Comment

The production of such a Master Planning Overview would incorporate consideration and production of the following:

- General arrangement drawing of the existing facilities, roadways, paths, car parks, pools, buildings, produced from aerial mapping. Which would be used as the base plan to inform the:
- Consideration of re-development proposals for individual amenities;
 - Swimming pool – access, change rooms, pool water bodies (Tots, Learn-to-swim, Fitness/ Competition), Plant and Equipment / Balance abnd backwash locations etc), Shade, Managers overview and Admin, Universal Accessibility.
 - Bowls Club- additional bowling green area was mooted. Provision of retractable shade.
 - Tennis Club and Pavilion
 - Parking arrangements and general access to each amenity and relationships between amenities.
- Staging options and logical demarcations, including perimeter security.
- Cost Planning, to reflect the estimated order of costs for:
 - Major individual infrastructure elements – Eg Bowls area extension; Retractable shade; Swimming Pool – Water Play features; Family Leisure; Pool plant upgrade to meet current WA Health requirements
 - Staging – broad cost planning forecasts, to areas, as might arise from discussion or priorities.

All of the above, would require us to be able to review the facilities and meet with yourself and other interested stakeholders, to gain a better understanding of the real situation, opportunities, issues and Council's objectives for any redevelopment proposals, prior to preparing any concept design.

Once the concept design is complete, Council will have the opportunity to discuss and make additions/changes before being released to the public for comment.



Statutory Environment

Nil



Policy Implications

Nil



Strategic Implications

Nil



Financial Implications

\$23,000 was included in the 2021/22 budget for this plan



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council discusses the proposed Westonia Sport & Recreation Precinct Plan and advises of any changes prior to release for public consultation.

10.1.8 FEES & CHARGES – STANDPIPE CHARGES

Responsible Officer:	Jamie Criddle, CEO		
Author:	Jamie Criddle, CEO		
File Reference:	A2.4.1		
Disclosure of Interest:	Nil		
Attachments:	Nil		
Signature:	Officer	CEO	

Purpose of the Report



Executive Decision



Legislative Requirement

Requests Councils endorsement of an amendment to the 2021/2022 Schedule of Fees & Charges to update standpipe water usage charges.

Background

The Water Corporation has recently increased the cost per kilolitre for water dispensed from Council's network of public standpipes from \$8.35 per kilolitre for high flow (40mm and above) to \$8.995 per kilolitre. The cost of water dispensed from low flow (below 40mm) standpipes has increase from \$2.53 per kilolitre to \$2.729 per kilolitre.

Additional to the per kilolitre cost of water, Management would like to charge an additional \$0.50 to alleviate the administrative and maintenance costs associated with the Shire's standpipe network.

Comment

Council currently maintains a network of 9 standpipes, these include 2 high flow outlets and 4 low flow outlets.

Standpipe	Old Price	New Price	Increase	Proposed Cost
Walgoolan Standpipe	5.20	5.39	0.19	\$ 5.90
Carrabin Standpipe	8.35	8.99	0.64c	\$ 9.50
Mcpharlin Standpipe	2.53	2.72	0.19c	\$ 3.20
Cranleigh Standpipe	5.20	5.39	0.19	\$ 5.90
Warrachuppin/ George Standpipe	2.53	2.72	0.19c	\$ 3.20
Boodarockin/ George Standpipe	2.53	2.72	0.19c	\$ 3.20
Warralakin Standpipe	5.20	5.39	0.19	\$ 5.90
Westonia Standpipe	8.35	8.99	0.64	\$ 9.50
Boodarockin Standpipe	2.53	2.72	0.19	\$ 3.20

* Includes .50c charge to cover admin & software charges

Statutory Environment

Local Government Act 1995

6.16. Imposition of fees and charges

(1) A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.

* Absolute majority required.

(2) A fee or charge may be imposed for the following —

(a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;

(b) supplying a service or carrying out work at the request of a person;

(c) subject to section 5.94, providing information from local government records;

(d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;

(e) supplying goods;

(f) such other service as may be prescribed.

(3) Fees and charges are to be imposed when adopting the annual budget but may be —

(a) imposed* during a financial year; and

(b) amended* from time to time during a financial year.

6.19. Local government to give notice of fees and charges If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

(a) its intention to do so; and

(b) the date from which it is proposed the fees or charges will be imposed.

The recommendation that follows is consistent with the legislative requirements.



Policy Implications

Nil



Strategic Implications

Nil



Financial Implications

Recoup the additional cost of water to maintain as close as possible a net zero cost to Council



Voting Requirements

☐

Simple Majority

☒

Absolute Majority

OFFICER RECOMMENDATIONS

That Council

1. approves the amendment of the following standpipe fees:

Standpipe	Old Price	New Price	Increase	Proposed Cost
Walgoolan Standpipe	5.20	5.39	0.19	\$ 5.90
Carrabin Standpipe	8.35	8.99	0.64c	\$ 9.50
Mcpharlin Standpipe	2.53	2.72	0.19c	\$ 3.20
Cranleigh Standpipe	5.20	5.39	0.19	\$ 5.90
Warrachuppin/ George Standpipe	2.53	2.72	0.19c	\$ 3.20
Boodarockin/ George Standpipe	2.53	2.72	0.19c	\$ 3.20
Warralakin Standpipe	5.20	5.39	0.19	\$ 5.90
Westonia Standpipe	8.35	8.99	0.64	\$ 9.50
Boodarockin Standpipe	2.53	2.72	0.19	\$ 3.20

2. approves the date of introduction for the new standpipe fees recommended above from the 1st of November 2021.

10.1.9 COUNCILLOR PORTFOLIO'S 2021

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

Council has a portfolio system of representation at regional meetings and events. As a result of the recent elections the portfolio representations will need to be reviewed.

The existing portfolio matrix is:-

	Required Members	Cr Geier	Cr Day	Cr Corsini	Cr Della Bosca	Cr Jefferys	Cr Huxtable	CEO
WEROC	2/2 proxy		☒				Proxy for Cr Day, CEO	☒
Wheatbelt Communities	N/A		☒				Proxy for Cr Day, CEO	☒
Community Development	Unlimited	☒	☒	☒	☒	☒	☒	
Emergency Services (inc LEMC)	1/1 proxy	☒			Proxy to Cr Geier			
Tourism (Inc NEWTRAVEL)	1/1 proxy			Proxy for Cr Huxtable			☒	
Transport (Inc RRG)	1/1 proxy		☒			Proxy for Cr Day		

Agriculture (Inc <i>Eastern Wheatbelt Biodiversity Group (EWBG), Rural Water, Skeleton Weed</i>)	1/1 proxy 1/1 proxy 1/1 proxy			Proxy for others ☒ ☒ ☒	Proxy for others ☒ ☒	Proxy for others		
Sport & Recreation	Unlimited		☒	☒				
WALGA	1/1 proxy		☒				☒	Proxy to Cr's
Development Assessment Panel	2/2 proxy	☒	Cr Day Deputy for Cr Geier			Deputy for Cr Huxtable	☒	
Bush Fire Representative	1/1 proxy				Proxy for Cr Jefferys	☒		
Westonia Progress Association	1/1 proxy			☒			Proxy for Cr Corsini	
CEACA	Louis Geier							

Comment

I have a nomination from Louis Geier to remain as Westonia's representation on the CEACA group. This is a community representative and does not need to be a Councillor.

Councillor Corsini attended the recent Westonia Progress Association meeting and was elected as Council's representative to the committee.

Councillors are requested to review the above matrix and identify their preferred portfolio's.

Statutory Environment

Local Government Act 1995, section 3.57 – Tenders for providing goods or services.

Policy Implications

Council does not have a policy in relation to this matter

Strategic Implications

The portfolio system is a technique by which individual Councillors become proficient in a number of areas of local government interest. This then results in a more collectively informed Council with additional individual skills.

Financial Implications

Nil.

Voting Requirements

☐

Simple Majority

☒

Absolute Majority

OFFICER RECOMMENDATIONS

That Council determine the new portfolio structure.

10.1.10

POLICY POSITION – COUNCILLOR SUPERANNUATION

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

WALGA have released a draft policy paper on Superannuation for Elected Members, and Council's position is sought to provide feedback to WALGA by 22 October 2021.

Key Points

- Elected Members are currently not entitled to the superannuation guarantee unless a Council resolution determines the local government to be an eligible body for tax purposes which then comes with implications for Pay As You Go (PAYG) tax and Fringe Benefit Tax (FBT). This has been a deterrent for many local governments to implement.
- WALGA are proposing an amendment to the Local Government Act 1995 to require local governments to pay Elected Members the superannuation guarantee (currently set at 10%) based on sitting fees and allowances
- Feedback on Council's position is required by 22 October 2021

Background

An Elected Member is not considered an employee of the local government and therefore the local government is not required to make superannuation guarantee payments under current legislation. Elected Members can make personal contributions or make salary sacrifice payments from current sitting fees and allowances paid through the local government, but this is not a legislative requirement.

As the WALGA policy paper outlines, it is uncommon for local governments to pay elected member the superannuation guarantee on member fees and allowances due to the current tax implications. As it stands, a local government, by resolution of Council, can become an 'eligible local government body' under the Taxation Administration Act 1953(Cth) which entitles a local government to make superannuation contributions. However this decision also means that PAYG tax is to be withheld and Fringe Benefit Tax (FBT) applies.

WALGA's proposal is to include the provision for paying superannuation on Elected Member fees and allowances in the Local Government Act 1995 which would avoid the requirements for PAYG and FBT under the current provisions under the Taxation Administration Act 1953(Cth).

Comment

The main questions raised by WALGA are whether the entitlement should be made available to elected members (optional for each local government to consider) or should it be a required payment (mandatory on top of current fees and allowances paid).

Generally, the payment of fees and allowances has been discretionary for local governments and, as has been discovered in comparing sitting fees between Councils as an internal exercise shared with Councillors previously, many have different arrangements (within the band ranges set by the relevant Salaries and Allowances Tribunal determination).

A number of Councillors have spoken in favour of promoting the role of Councillor within the community and a need for recognition of the significant commitment/professionalism required of the role, and this is an opportunity to demonstrate this position. As spoken about, the role of Councillor often takes the place of paid employment and it is therefore considered appropriate that superannuation guarantee contributions are paid.

Usually such a concept will be presented through the Concept Forum, however due to the consultation period closing 22 October 2021, the proposal is presented here for initial feedback. Adopting support for the draft policy paper does not bind Council on any outcome but allows WALGA to formulate a more informed policy paper based on broader industry experience and impacts.

Consistency in application of the superannuation guarantee for Elected Members is recommended therefore support for adopting this requirement for all local governments is suggested.

Statutory Environment

Local Government Act 1995

Superannuation Guarantee (Administration) Act 1992

Taxation Administration Act 1953(Cth)

Policy Implications

May have implications for Council's 'Elected Member Entitlements Policy' which will need to be reviewed should this change be made.

Strategic Implications

Nil

Financial Implications

In 2021/22, Council has \$27,123 budgeted for Councillor fees and allowances. If the superannuation guarantee was to apply and Council would need to contribute an additional \$2,712 (10%) for superannuation payments.

Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council:

1. advises WALGA of its support for local governments being required to make superannuation guarantee payments on fees and allowances; and
2. promotes advocacy for a change to the Local Government Act 1995 to support this position through the Great Eastern Country Zone of WALGA.

Attachment 10.1.10

Shire of Westonia



POLICY POSITION COUNCILLOR SUPPERANNUATION

Superannuation for Elected Members

Draft Policy Proposal

September 2021

About WALGA

The WA Local Government Association (WALGA) is working for Local Government in Western Australia. As the peak industry body, WALGA advocates on behalf of 139 Western Australian Local Governments. As the united voice of Local Government in Western Australia, WALGA is an independent, membership-based organization representing and supporting the work and interests of Local Governments in Western Australia. WALGA provides an essential voice for 1,222 Elected Members, approximately 22,000 Local Government employees (16,500 Full Time Equivalent's) as well as over 2.67 million constituents of Local Governments in Western Australia.

Contacts

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Entitlement to Superannuation

Elected Members, like all workers, should be entitled to payment of superannuation. Payment of superannuation to Elected Members would address a historical anomaly that has seen Elected Members denied a benefit enjoyed by the broader workforce.

Given community expectations and the time commitment of serving on or leading a Council, many Elected Members are sacrificing opportunities for paid work to serve their community on Council.

As has been well documented through recent Inquiries into Local Government, “the role of a Councillor is challenging. Councillors are responsible for overseeing a complex business – that provides a broad range of functions, manages significant public assets, and employs in some cases hundreds of staff – all in a political and publicly accountable environment.”¹

It is crucial to the functioning of Local Government that Elected Members are appropriately remunerated for their time and contribution.

Payment of superannuation to Elected Members aligns with the objective of the superannuation system, which is “to provide income in retirement to substitute or supplement the Age Pension.”²

In addition, it is hoped that payment of superannuation would lead to greater interest and more nominations to serve on Council from women and younger people, leading to greater representation on Councils by people from traditionally underrepresented demographics.

Current Arrangements

Under current arrangements, Elected Members can voluntarily decide to have all or a portion of their allowances paid into a superannuation fund.

In addition, under the *Superannuation Guarantee (Administration) Act 1992* (Cth), Local Governments can unanimously resolve to be considered an ‘eligible local governing body’ through the *Taxation Administration Act 1953* (Cth).

As a consequence of such a resolution, Elected Members would then be treated similarly to employees and the Local Government would be required to make superannuation

¹ WALGA (2019) *Final Submission: Select Committee into Local Government*. Page 35. [https://www.parliament.wa.gov.au/Parliament/commit.nsf/lulnquiryPublicSubmissions/DCCAD309ECAE29E04825848100171E77/\\$file/lo.lgi.150.190910.sub.walga.pdf](https://www.parliament.wa.gov.au/Parliament/commit.nsf/lulnquiryPublicSubmissions/DCCAD309ECAE29E04825848100171E77/$file/lo.lgi.150.190910.sub.walga.pdf)

² Australian Government: The Treasury (2021) *Superannuation Reforms*. <https://treasury.gov.au/superannuation-reforms>

contributions in addition to payment of allowances. However, a resolution of this nature also has significant implications: pay as you go (PAYG) tax would be required to be withheld for remission to the Australian Taxation Office (ATO), and Fringe Benefit Tax (FBT) would be applicable to all benefits provided to Elected Members. For these reasons, Local Governments in Australia typically do not pursue this course of action.

Other Jurisdictions

Approaches in other jurisdictions are mixed, however the issue of superannuation entitlements for Elected Members has increasingly been the subject to public debate in other states of Australia.

In New South Wales, following a state-led discussion paper and consultation process, amendments to the Local Government Act have been put forward that would enable Councils to resolve to pay superannuation contributions from July 2022.

This mirrors the approach in Queensland where, under the state's Local Government Act, Councils may resolve to pay superannuation contributions to Elected Members.

Elected Members in Victoria are paid a cash loading equivalent to the superannuation guarantee, but this is not required to be paid into a superannuation fund.

No superannuation is paid in Tasmania, South Australia or the Northern Territory.

Proposed Approach

The recommended advocacy approach is to propose that the *Local Government Act 1995* be amended to facilitate the payment of superannuation to Elected Members in addition to fees and allowances.

This approach avoids the problems associated with the current arrangements around the need to withhold income tax and pay fringe benefits tax.

A fundamental question relates to whether the proposed amendment to the Local Government Act should *require* Local Governments to pay superannuation, or whether the decision to pay superannuation should be a decision of Council.

Under the principle of general competence, Local Governments should be empowered to manage their own affairs and the case could be made that this ought to extend to the payment of superannuation to Elected Members. However, as the superannuation system is underpinned by its universality, and there is potential for payment of superannuation to

become a political debate around the Council table, a strong case can be made for the payment of superannuation to Elected Members to be a legislative requirement.

On balance, it is posited that, to achieve the objectives of the superannuation system and to avoid politicisation of the decision at a local level, payment of superannuation should be a universal entitlement for Elected Members and therefore a requirement of Local Governments contained in the Local Government Act.

Feedback is sought from Members on this specific issue:

Should Local Governments be enabled or required to pay superannuation to Elected Members?

Why is that approach preferred?

As is the case in other jurisdictions, the Salaries and Allowances Tribunal should not consider the payment of superannuation as part of their deliberative process. Specifically, payment of superannuation, equivalent to the superannuation guarantee, should be over and above the fees and allowances determined by the Salaries and Allowances Tribunal.

Costs

There will be a cost associated with the payment of superannuation to Elected Members. These costs will be particularly noticeable in the first year when superannuation becomes payable.

The table below identifies the maximum possible cost of paying superannuation based on the current Salaries and Allowances Tribunal (SAT) determination³, and the current superannuation guarantee of ten percent.

The second column in the table identifies the maximum number of Elected Members currently elected to at least one Local Government in each SAT band in Western Australia. The third column then assumes that the maximum allowances are paid to all Councillors, the Mayor or President and the Deputy Mayor or Deputy President. From this, the maximum superannuation liability, based on the current SAT determination and the current superannuation guarantee of ten percent, per SAT band is calculated.

³ Salaries and Allowances Tribunal (2021) *Determination of the Salaries and Allowances Tribunal on Local Government Chief Executive Officers and Elected Members*, 8 April 2021. <https://www.wa.gov.au/sites/default/files/2021-04/Local%20Government%20Chief%20Executive%20Officers%20and%20Elected%20Members%20Determination%20No%201%20of%202021.pdf>

It is acknowledged that the actual liability for each Local Government is likely to be less than the maximum due to fewer Elected Members than the maximum listed in the second column, and / or paying less than the maximum allowances to Elected Members. In this way, the table below represents the **maximum** potential cost to Local Governments in each band.

Band	Maximum number of Elected Members (currently)	Maximum fees and allowances	Maximum Superannuation liability
1	15	\$603,199	\$60,320
2	13	\$389,101	\$38,910
3	11	\$235,208	\$23,521
4	11	\$139,653	\$13,965

While the costs are acknowledged, it is argued that on balance the benefits of paying superannuation to Elected Members as outlined in this paper outweigh the costs.

Recommendation

WALGA recommends to the Minister for Local Government:

That the *Local Government Act 1995* be amended to require Local Governments to pay Elected Members, into a nominated superannuation account, an amount equivalent to the superannuation guarantee determined with reference to fees and allowances paid to each Elected Member.

Process for Consultation

This paper has been prepared as a *Draft Policy Position Paper*. Feedback is sought from members in regards to the recommendation put forward by this paper.

Comments or submissions should be made to Tim Lane, Manager Strategy and Association Governance, at tlane@walga.asn.au by **Friday, 22 October**.

State Council's Governance Policy Team will meet in late October to consider member comments and submissions and provide guidance to inform a State Council agenda item, which will be considered at November Zone meetings and the 1 December meeting of State Council.

Following a State Council decision, advocacy will be undertaken with the Minister for Local Government.

10.2 COMMUNITY AND REGULATORY SERVICE
NIL

10.3 WORKS AND SERVICE

NIL

10.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES

NIL

11 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

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

13 DATE AND TIME OF NEXT MEETING

The next ordinary meeting of Council will be held on 18th November 2021 commencing at 3.30pm

14 MEETING CLOSURE

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