



AGENDA

Ordinary Council Meeting

To be held in Council Chambers, Wolfram Street Westonia
Thursday 19th October 2023
Commencing 3.30pm

Dear Councillors,

The next Ordinary Meeting of the Council of the Shire of Westonia will be held on Thursday 19th October 2023 the Council Chambers, Wolfram Street, Westonia.

Lunch – 1.00pm

Discussion Period – 1.30pm – 2.30pm

Afternoon Tea – 3.00 pm – 3.30 pm

Council Meeting – 3.30 pm

BILL PRICE

CHIEF EXECUTIVE OFFICER

12 October 2023



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

SNAPSHOT

PLAN

2018-2028

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.

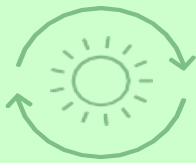
OUR VISION

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.

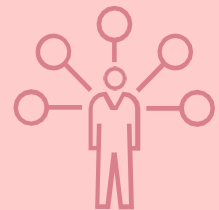
Our community has the opportunity to be active, socialised and connected.

- 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.



TABLE OF CONTENTS

1. DECLARATION BY NEWLY ELECTED MEMBERS	5
2. DECLARATION OF OPENING	5
3. ELECTION OF PRESIDENT	5
3.1 DECLARATION BY OF PRESIDENT	5
4. ELECTION OF DEPUTY PRESIDENT	6
4.1 DECLARATION BY OF DEPUTY SHIRE PRESIDENT	6
5. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE	6
6. PUBLIC QUESTION TIME (3.35PM – 3.50PM)	6
7. APPLICATIONS FOR LEAVE OF ABSENCE	7
8. CONFIRMATION OF PREVIOUS MINUTES	7
9. RECEIVAL OF MINUTES	7
10. PRESIDENT/COUNCILLORS ANNOUNCEMENTS	7
11. DECLARATION OF INTEREST	7
12. MATTERS REQUIRING A COUNCIL DECISION	8
12.1 GOVERNANCE, ADMINISTRATION AND FINANCIAL SERVICES	8
12.1.1 ACCOUNTS FOR PAYMENT –SEPTEMBER 2023	8
12.1.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY– SEPTEMBER 2023	10
12.1.3 GST RECONCILIATION REPORT – SEPTEMBER 2023	12
12.1.4 COUNCILLOR PORTFOLIO’S 2023	13
12.1.5 CHRISTMAS OFFICE CLOSURE	16
12.1.6 CEO CONTRACT VARIATION	18
12.2 COMMUNITY AND REGULATIONS	19
12.2.1 PLANNING LOCAL LAWS	19
12.3 WORKS AND SERVICES	21
12.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES	22
12.4.1 SALE OF LAND LOT 334 (25) PYRITES STREET – USE OF COMMON SEAL	22
12.4.2 PURCHASE OF VACANT LIGHT INDUSTRIAL LOTS FROM DEPARTMENT OF LANDS	24
12.4.3 CONDITIONAL LAND RELEASE – BLOCK PRICE INCREASE	27
13. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	29
14. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING	29
15. DATE AND TIME OF NEXT MEETING	29
16. MEETING CLOSURE	29

1. DECLARATION BY NEWLY ELECTED MEMBERS

In accordance with Section 2.29(1) of the *Local Government Act 1995*, a person elected as a Councillor has to make a declaration before acting in the office:

"2.29(1) A person elected as an elector mayor or president or as a councillor has to make a declaration in the prescribed form before acting in the office."

Regulation 13 of the *Local Government (Constitution) Regulations 1998* prescribes the form of declaration. This is contained in Form 7 of the Regulations, and is to be made before a person who is authorised to take statutory declarations under the *Oaths, Affidavits and Statutory Declarations Act 2005*.

COUNCILLOR DECLARATIONS

The Councillors-elect, who were declared elected by the Returning Officer, will make their declarations before the Chief Executive Officer.

The declaration is as follows:

I, (insert name), of (insert address), having been elected to the Office of Councillor of the Shire of Westonia declare that I take the office upon myself and will duly, faithfully, honestly, and with integrity, fulfil the duties of the office for the people in the district according to the best of my judgement and ability, and will observe the Code of Conduct adopted by the Shire of Westonia under section 5.104 of the Local Government Act 1995.

2. DECLARATION OF OPENING

Note: In accordance with Section 3 of Schedule 2.3 of the *Local Government Act 1995*, the Chief Executive Officer is to preside over the meeting until the election of a Shire President.

3. 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.

3.1 DECLARATION BY OF PRESIDENT

The Shire President will make the Shire President's Declaration, as prescribed in Form 7 of the *Local Government (Constitution) Regulations 1998*.

The declaration is as follows:

I, (insert name), of (insert address), having been elected to the Office of Shire President of the Shire of Westonia, declare that I take the Office upon myself and will duly, faithfully, honestly, and with integrity, fulfil the duties of the Office for the people in the district according to the best of my judgement and ability, and will observe the Code of Conduct adopted by the Shire of Westonia under section 5.104 of the Local Government Act 1995.

4. 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.

4.1 DECLARATION BY OF DEPUTY SHIRE PRESIDENT

The Deputy Shire President will make the Deputy Shire President's Declaration, as prescribed in Form 7 of the *Local Government (Constitution) Regulations 1998*.

The declaration is as follows:

*I, (insert name), of (insert address), having been elected to the Office of **Deputy Shire President** of the **Shire of Westonia**, declare that I take the Office upon myself and will duly, faithfully, honestly, and with integrity, fulfil the duties of the Office for the people in the district according to the best of my judgement and ability, and will observe the Code of Conduct adopted by the **Shire of Westonia** under section 5.104 of the Local Government Act 1995.*

5. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

Cr RM Crees
Cr RA Della Bosca
Cr WJ Huxtable
Cr DL Simmonds
Cr DL Geier
Cr A Faithfull

Staff:

Mr.AW Price *Chief Executive Officer*

Members of the Public:

Apologies:

Approved Leave of Absence:

6. PUBLIC QUESTION TIME (3.35PM – 3.50PM)

NIL

7. APPLICATIONS FOR LEAVE OF ABSENCE

NIL

8. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the minutes of the Ordinary Meeting of Council held on 28th September 2023 be confirmed as a true and correct record.

9. RECEIVAL OF MINUTES

OFFICER RECOMMENDATIONS

Nil

10. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

President, Cr Crees advised having attended the following meetings:

Deputy President, Cr Della Bosca advised having attended the following meetings:

Councillor Geier advised having attended the following meetings:

Councillor Huxtable advised having attended the following meetings:

Councillor Simmonds advised having attended the following meetings:

Councillor Faithfull advised having attended the following meetings:

11. 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 2023**.

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 2023**.

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 2023**.

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

12. MATTERS REQUIRING A COUNCIL DECISION

12.1 GOVERNANCE, ADMINISTRATION AND FINANCIAL SERVICES

12.1.1 ACCOUNTS FOR PAYMENT – SEPTEMBER 2023

Responsible Officer:	Bill Price, CEO
Author:	Jasmine Geier, Deputy Chief Executive Officer
File Reference:	F1.3.3 Monthly Financial Statements
Disclosure of Interest:	Nil
Attachments:	Attachment 9.1.1 List of Accounts
Signature:	Officer  CEO 

Purpose of the Report



Executive Decision



Legislative Requirement

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

Background

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

Comment

Attached is a copy of Accounts for Payment for the month of September 2023. The credit card statements currently show: -

CEO September 2023 \$2941.81 associated with the purchase 049449 Managed Endpoint & Subscriptions Recurring Active8me internet service 1047021 Microsoft 365 Business Basic Recurring Monthly 1038203 Office 365 Exchange online Plan Monthly Recurring August 2023 103820 1038283 - Microsoft 365 Business Std Recurring 1049451 Cloud Anti Spam Recurring September 2023 1049451 Cloud Anti Spam Manchester Warehouse - Pillows, Quilts, Sheets, Quilt covers Manchester Warehouse 111309 - Bowling Green Project - Fencing items 184.56 Kogan Order XYQ7HGPN

DCEO September 2023 \$5,020.39 associated with the purchase of 10.9-inch iPad Wi-Fi + Cellular 256GB — Silver Magic Keyboard Folio for iPad Retirement of Cr Karin Day gift Retirement of Cr Renae Corsini gift Postage SmartFill NFC Card SmartFill NFC FOB Shipping Beverage room Charge Breast Cancer Fund Raiser - Decorations

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 2023/2024 Annual Budget.

Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That September 2023 accounts submitted to today's meeting on Municipal vouchers numbered from 4061 to 4062, and D/Debits from EFT6420 to EFT6474 (inclusive of Department of Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$480,716.79 be passed for payment.

Attachment 12.1.1

Shire of Westonia



**ACCOUNTS FOR PAYMENT
30 September 2023**

List of Accounts Due & Submitted to Council September 2023/2024

Chq/EFT	Date	Name	Description	Amount	Bank	Type
4061	01/09/2023	Water Corporation	Water Usage & Service Charges	-98,392.11	1	CSH
B/S	01/09/2023	WESTNET - WESTNET INTERNET PROVIDER FEE	WESTNET INTERNET PROVIDER FEE	-66.00	1	FEE
B/S	04/09/2023	FEE - BANK FEES	BANK FEES	-335.30	1	FEE
EFT6420	07/09/2023	JASMINE L GEIER	Phone Reimbursement DCEO	-600.00	1	CSH
EFT6421	07/09/2023	WALGA	WALGA LG Convention	-6,479.99	1	CSH
EFT6422	07/09/2023	Copier Support	Copier Support	-1,252.38	1	CSH
EFT6423	07/09/2023	Toll Transport Pty Ltd	Freight	-445.42	1	CSH
EFT6424	07/09/2023	Ron Bateman & Co	Truck wash linch pin	-369.42	1	CSH
EFT6425	07/09/2023	Two Dogs Home Hardware	Welding Helmet	-627.17	1	CSH
EFT6426	07/09/2023	GEF Great Eastern Freightlines	Freight	-740.76	1	CSH
EFT6427	07/09/2023	BOC Limited	BOC Gases	-164.19	1	CSH
EFT6428	07/09/2023	Hutton and Northey Sales	Solenoid	-141.24	1	CSH
EFT6429	07/09/2023	Merredin Rural Supplies Pty Ltd	Chemical Spray	-1,770.12	1	CSH
EFT6430	07/09/2023	Itvision	Synergy Support	-277.20	1	CSH
EFT6431	07/09/2023	Liberty Oil rural Pty Ltd	Diesel Purchased	-23,821.20	1	CSH
EFT6432	07/09/2023	LGISWA	Insurance	-478.59	1	CSH
EFT6433	07/09/2023	Daily Living Products	Home Care Aids	-7,795.00	1	CSH
EFT6434	07/09/2023	Great Southern Fuel Supplies	Bulk Diesel Purchased	-18,543.78	1	CSH
EFT6435	07/09/2023	Marketforce	SP Tender Ad	-1,153.08	1	CSH
EFT6436	07/09/2023	Australia Post	Postage	-445.07	1	CSH
EFT6437	07/09/2023	Ramsay Construction Pty Ltd	Health & Building Services August	-330.00	1	CSH
EFT6438	07/09/2023	Ancor Electrical	Electrical work	-3,946.36	1	CSH
EFT6439	07/09/2023	Fuel Distributors Of Western Australia Pty Ltd	Diesel Purchased	-89.02	1	CSH
EFT6440	07/09/2023	(A)POD Pty Ltd t/a Donovan Payne Architects	Pool Building Variations	-3,300.00	1	CSH
EFT6441	07/09/2023	Comfortstyle Merredin	Beds	-4,876.00	1	CSH
EFT6442	07/09/2023	Out West Mechanical	Plant Parts & Repairs	-11,107.81	1	CSH
EFT6443	07/09/2023	St John Wa	First Aid Training	-1,900.00	1	CSH
EFT6444	07/09/2023	Albert Facey Motor Inn	Accommodation	-2,372.00	1	CSH
EFT6445	07/09/2023	Custom Aluminium	Bench Seat W back rest	-3,190.00	1	CSH

EFT6446	07/09/2023	Schoen Podiatry	Aged Care - Podiatry	-220.80	1	CSH
EFT6447	08/09/2023	2V.NET IT Solutions	IT Support	-82.50	1	CSH
EFT6448	08/09/2023	Landgate	Mining Schedule	-43.50	1	CSH
EFT6449	08/09/2023	Westonia Progress Association Inc.	MOU Q2 21/22	-19,007.05	1	CSH
EFT6450	08/09/2023	Department of Fire & Emergency	ESL Contribution	-21,854.00	1	CSH
EFT6451	08/09/2023	Dylan Copeland	NRM Services	-1,291.95	1	CSH
PAYROLL	10/09/2023	Employees	Payroll	-42,420.93	1	PAY
DD3872.1	10/09/2023	Aware Super - Accumulation	Payroll deductions	-6,032.40	1	CSH
DD3872.2	10/09/2023	BT Panorama Super	Superannuation contributions	-221.20	1	CSH
DD3872.3	10/09/2023	C-Bus	Superannuation contributions	-1,238.98	1	CSH
DD3872.4	10/09/2023	MLC Masterkey	Superannuation contributions	-296.28	1	CSH
DD3872.5	10/09/2023	AUSTRALIANSUPER	Superannuation contributions	-789.87	1	CSH
DD3872.6	10/09/2023	MLC Navigator Retirement Plan	Superannuation contributions	-102.96	1	CSH
DD3872.7	10/09/2023	HESTA	Superannuation contributions	-56.27	1	CSH
DD3872.8	10/09/2023	Spirit Super	Superannuation contributions	-143.24	1	CSH
DD3872.9	10/09/2023	Australian Retirement Trust	Superannuation contributions	-293.52	1	CSH
EFT6452	12/09/2023	Services Australia Child Support	Payroll deductions	-106.73	1	CSH
DD3874.1	13/09/2023	Bankwest Corporate Mastercard	Vac Cleaner	-5,328.55	1	CSH
4062	19/09/2023	Synergy	Power Usage	-7,678.11	1	CSH
EFT6453	19/09/2023	WG Outdoor Life	LITESTONE FOUNTAIN X2	-2,300.00	2	CSH
EFT6454	20/09/2023	Green Planet Grass	Bolwing Green Development	-60,315.00	1	CSH
DD3878.1	21/09/2023	Deputy Commissioner of Taxation	BAS August 2023	-12,403.00	1	CSH
EFT6455	21/09/2023	CP & CK LINDLEY	W2W Challenge Refreshments	-565.23	1	CSH
EFT6456	21/09/2023	Avon Waste	Waste Removal	-1,964.70	1	CSH
EFT6457	21/09/2023	WALGA	GECZ Subscription	-1,650.00	1	CSH
EFT6458	21/09/2023	Toll Transport Pty Ltd	Freight	-409.97	1	CSH
EFT6459	21/09/2023	Liberty Oil rural Pty Ltd	Diesel Purchase	-6,866.64	1	CSH
EFT6460	21/09/2023	Hersey's Safety Pty Ltd	Safety Gear, Consumables	-2,212.73	1	CSH
EFT6461	21/09/2023	Wheatbelt Uniforms Signs & Safety	W2W Participant Shirts	-7,106.00	1	CSH
EFT6462	21/09/2023	Benara Nurseries	Plants for landscaping	-1,856.15	1	CSH
EFT6463	21/09/2023	Chris Mitchell Earthworks & Landscaping Supplies	Garden Mulch	-4,775.00	1	CSH
EFT6464	21/09/2023	Westonia Community Cooperative Limited	August Consumables	-1,881.00	1	CSH

EFT6465	21/09/2023	Ancor Electrical	Electrical work	-3,880.74	1	CSH
EFT6466	21/09/2023	CORSIGN WA PTY LTD	Traffic Signs	-299.20	1	CSH
EFT6467	21/09/2023	Industrial Automation Group Pty Ltd	Standpipe Maintenance	-610.50	1	CSH
EFT6468	21/09/2023	Merredin Steel Supplies	Bowling Green Development	-1,913.24	1	CSH
EFT6469	21/09/2023	WA Contract Ranger Services P/L	Ranger Services	-418.00	1	CSH
EFT6470	21/09/2023	Sophie Jane Music	W2W Entertainment	-400.00	1	CSH
EFT6471	21/09/2023	Alchemy Technology	Home Care Software package	-5,266.80	1	CSH
EFT6472	21/09/2023	MACE Services Pty Ltd	Vehicle Service	-362.29	1	CSH
EFT6473	21/09/2023	Bishops Panel & Paint	Fuel Bowser Museum	-3,300.00	1	CSH
PAYROLL	24/09/2023	Employees	Payroll	-44,434.87	1	PAY
DD3887.1	24/09/2023	Aware Super - Accumulation	Payroll deductions	-6,512.64	1	CSH
DD3887.2	24/09/2023	BT Panorama Super	Superannuation contributions	-228.57	1	CSH
DD3887.3	24/09/2023	C-Bus	Superannuation contributions	-1,243.94	1	CSH
DD3887.4	24/09/2023	MLC Masterkey	Superannuation contributions	-296.28	1	CSH
DD3887.5	24/09/2023	AUSTRALIANSUPER	Superannuation contributions	-734.92	1	CSH
DD3887.6	24/09/2023	MLC Navigator Retirement Plan	Superannuation contributions	-111.54	1	CSH
DD3887.7	24/09/2023	HESTA	Superannuation contributions	-54.71	1	CSH
DD3887.8	24/09/2023	Spirit Super	Superannuation contributions	-122.78	1	CSH
DD3887.9	24/09/2023	Australian Retirement Trust	Superannuation contributions	-293.52	1	CSH
B/S	25/09/2023	2VNET - 2VNET MONTHLY MAINTENANCE FEE	2VNET MONTHLY MAINTENANCE FEE	-578.95	1	FEE
EFT6474	26/09/2023	Services Australia Child Support	Payroll deductions	-106.73	1	CSH
B/S	29/09/2023	TPORT - DEPT TRANSPORT LICENSING	DEPT TRANSPORT LICENSING	-3,023.10	1	FEE
				-480716.79		

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 4061 to 4062, and D/Debits from EFT6420 to EFT6474 Inclusive of Department for Planning and Infrastructure / Creditor and Bank Fees Directly Debited and Visa Card Payments) totalling \$480,716.760 submitted to each member of the Council on Thursday 19th October 2023, 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

12.1.2 MONTHLY STATEMENT OF FINANCIAL ACTIVITY– SEPTEMBER 2023

Responsible Officer:	Bill Price, CEO		
Author:	Jasmine Geier, Deputy Chief Executive Officer		
File Reference:	F1.3.3 Monthly Financial Statements		
Disclosure of Interest:	Nil		
Attachments:	Attachment 9.1.2 Monthly Statement of Financial Activity		
Signature:	Officer	CEO	
			

Purpose of the Report

☐ Executive Decision

☒ Legislative Requirement

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

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 September 2023 is attached for Councillor information, and consists of:

1. Statement of Financial Activity
2. Statement of Financial Position
3. Note 1 Basis of Preparation
4. Note 2 Statement of Financial Activity Information
5. Note 3 Explanation of Material Variances
6. Supplementary information

Statutory Environment

General Financial Management of Council
Council 2023/2024 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 September 2023 and note any material variances greater than \$10,000 or 15%.

Attachment 12.1.2

Shire of Westonia



Monthly Statement of Financial Activity

for period ending
30 September 2023

SHIRE OF WESTONIA

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 September 2023

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TABLE OF CONTENTS

Statements required by regulation

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1 Basis of Preparation	4
Note 2 Statement of Financial Activity Information	5
Note 3 Explanation of Material Variances	6

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	9	1,165,765	1,165,765	1,163,384	(2,381)	(0.20%)	
Grants, subsidies and contributions	11	1,516,700	614,469	608,768	(5,701)	(0.93%)	
Fees and charges		1,323,250	311,084	356,219	45,135	14.51%	▲
Interest revenue		140,400	4,825	5,192	367	7.61%	▲
Other revenue		43,550	16,415	24,518	8,103	49.36%	▲
		4,189,665	2,112,558	2,158,081	45,523	2.15%	
Expenditure from operating activities							
Employee costs		(1,200,743)	(200,443)	(313,253)	(112,810)	(56.28%)	▼
Materials and contracts		(1,085,514)	(461,424)	(395,743)	65,681	14.23%	▲
Utility charges		(508,059)	(136,219)	(137,203)	(984)	(0.72%)	
Depreciation		(1,832,250)	(431,549)	(422,279)	9,270	2.15%	
Insurance		(164,700)	(69,447)	(73,482)	(4,035)	(5.81%)	▼
Other expenditure		(61,500)	(10,070)	(5,912)	4,158	41.29%	▲
Loss on asset disposals	6	(362,000)	0	0	0	0.00%	
		(5,214,766)	(1,309,152)	(1,347,872)	(38,720)	(2.96%)	
Non-cash amounts excluded from operating activities	Note 2(b)	2,194,250	431,549	422,279	(9,270)	(2.15%)	
Amount attributable to operating activities		1,169,149	1,234,955	1,232,488	(2,467)	(0.20%)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	12	931,500	220,500	223,118	2,618	1.19%	
		931,500	220,500	223,118	2,618	1.19%	
Outflows from investing activities							
Payments for property, plant and equipment	5	(2,799,500)	(189,248)	(198,018)	(8,770)	(4.63%)	
Payments for construction of infrastructure	5	(2,114,000)	(528,492)	(87,749)	440,743	83.40%	▲
Amount attributable to investing activities		(3,982,000)	(497,240)	(62,649)	434,591	87.40%	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	1,260,000	0	0	0	0.00%	
		1,260,000	0	0	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(110,500)	0	0	0	0.00%	
		(110,500)	0	0	0	0.00%	
Amount attributable to financing activities		1,149,500	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		0	0	2,047,216	2,047,216	0.00%	▲
Amount attributable to operating activities		1,169,149	1,234,955	1,232,488	(2,467)	(0.20%)	
Amount attributable to investing activities		(3,982,000)	(497,240)	(62,649)	434,591	87.40%	▲
Amount attributable to financing activities		1,149,500	0	0	0	0.00%	
Surplus or deficit after imposition of general rates		(1,663,351)	737,715	3,217,055	2,479,340	336.08%	▲

KEY INFORMATION

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

* Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

	Supplementary Information	30 June 2022	30 September 2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	6,407,297	7,224,256
Trade and other receivables		368,120	684,602
Inventories	7	19,308	19,308
TOTAL CURRENT ASSETS		6,794,725	7,928,166
NON-CURRENT ASSETS			
Inventories		40,339	40,339
Property, plant and equipment		13,360,027	13,403,099
Infrastructure		43,562,879	43,383,293
TOTAL NON-CURRENT ASSETS		56,963,245	56,826,731
TOTAL ASSETS		63,757,970	64,754,897
CURRENT LIABILITIES			
Trade and other payables	8	240,276	203,877
Employee related provisions	10	221,846	221,846
TOTAL CURRENT LIABILITIES		462,122	425,723
NON-CURRENT LIABILITIES			
Employee related provisions		55,211	55,211
TOTAL NON-CURRENT LIABILITIES		55,211	55,211
TOTAL LIABILITIES		517,333	480,934
NET ASSETS		63,240,637	64,273,963
EQUITY			
Retained surplus		21,755,333	22,788,659
Reserve accounts	4	4,397,555	4,397,555
Revaluation surplus		37,087,749	37,087,749
TOTAL EQUITY		63,240,637	64,273,963

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

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.

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.

Judgements and 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 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 September 2023

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 September 2023
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	2,008,873	6,407,297	7,224,256
Trade and other receivables		368,120	368,120	684,602
Other financial assets		4,397,554	0	0
Inventories	7	19,308	19,308	19,308
		6,793,855	6,794,725	7,928,166
Less: current liabilities				
Trade and other payables	8	(240,276)	(240,276)	(203,877)
Employee related provisions	10	(201,888)	(221,846)	(221,846)
		(442,164)	(462,122)	(425,723)
Net current assets		6,351,691	6,332,603	7,502,443
Less: Total adjustments to net current assets	Note 2(c)	(4,285,387)	(4,285,387)	(4,285,438)
Closing funding surplus / (deficit)		2,066,304	2,047,216	3,217,005

(b) Non-cash amounts 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*.

		Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash amounts excluded from operating activities				
		\$	\$	\$
Adjustments to operating activities				
Add: Loss on asset disposals	6	362,000	0	0
Add: Depreciation		1,832,250	431,549	422,279
Total non-cash amounts excluded from operating activities		2,194,250	431,549	422,279

(c) Current assets and liabilities excluded from budgeted deficiency

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.

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 September 2023
Adjustments to net current assets				
Less: Reserve accounts	4	(4,397,555)	(4,397,555)	(4,397,555)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	112,168	112,168	112,168
Total adjustments to net current assets	Note 2(a)	(4,285,387)	(4,285,387)	(4,285,387)

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.

SHIRE OF WESTONIA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

3 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 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
General rates	0	0.00%	
Grants, subsidies and contributions	0	0.00%	
Interest revenue	367	7.61%	▲
Other revenue	8,103	49.36%	▲
Expenditure from operating activities			
Employee costs	(112,810)	(56.28%)	▼
Materials and contracts	65,681	14.23%	▲
Utility charges	0	0.00%	
Depreciation	0	0.00%	
Insurance	(4,035)	(5.81%)	▼
Other expenditure	4,158	41.29%	▲
Loss on asset disposals	0	0.00%	
Non-cash amounts excluded from operating activities	0	0.00%	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	0	0.00%	
Outflows from investing activities			
Payments for property, plant and equipment	0	0.00%	
Payments for construction of infrastructure	440,743	83.40%	▲
Surplus or deficit at the start of the financial year	2,047,216	0.00%	▲
Surplus or deficit after imposition of general rates	2,479,340	336.08%	▲
Due to variances described above			

	Timing Variance
	Material Variance

Schedule 03 General Purpose Funding

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Rates Income								
Operating Expense								
03	03100	ABC Costs- Rate Revenue	32,000	6,666	6,632	(34)	(1)%	
03	03101	Rate Notice Stationery expense	500	0	273	273		
03	03102	Rates Recovery - Legal Expenses	1,500	0	92	92		
03	03103	Valuation Expenses and Title Searches E	4,000	120	118	(2)	(2)%	
03	03107	Rates Written-off	500	120	116	(4)	(3)%	
			38,500	6,906	7,230	324		
Operating Income								
03	03104	General Rates Levied	(1,160,865)	(1,160,865)	(1,163,384)	(2,519)	0%	
03	03105	Ex-Gratia Rates Received	(4,900)	(4,900)	0	4,900	(100)%	
03	03106	Penalty Interest Raised on Rates	(2,800)	(2,800)	(3,305)	(505)	18%	
03	03109	Instalment Interest Received	(2,000)	(2,000)	(1,887)	113	(6)%	
03	03110	Rates Administration Fee Received	(1,000)	(1,000)	(948)	52	(5)%	
03	03112	Other Revenue	(500)	(201)	(240)	(39)	19%	
			(1,172,065)	(1,171,766)	(1,169,764)	2,002		
Other General Purpose Funding								
Operating Expense								
03	03210	Bank Fees Expense	5,000	2,081	2,017	(64)	(3)%	
			5,000	2,081	2,017	(64)		
Operating Income								
03	03201	Grants Commission Grant Received - Ger	(362,000)	(12,500)	(12,417)	83	(1)%	
03	03202	Grants Commission Grant Received- Roa	(250,000)	(8,000)	(8,005)	(5)	0%	
03	03204	Interest Received	(135,600)	(25)	0	25	(100)%	
03	03205	Other General Purpose funding received	(250)	0	(0)	(0)		
			(747,850)	(20,525)	(20,422)	103		
TOTAL OPERATING EXPENDITURE			43,500	8,987	9,247	260		
TOTAL OPERATING INCOME			(1,919,915)	(1,192,291)	(1,190,186)	2,105		

Schedule 04 Governance

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Members Of Council								
Operating Expense								
04	04100	Members Travelling Expenses paid	1,000	0	0	0		
04	04101	Members Conference Expenses	15,000	13,500	13,320	(180)	(1)%	
04	04102	Council Election Expenses	2,500	0	0	0		
04	04103	President's Allowance paid	5,600	0	0	0		
04	04104	Members Refreshments & Receptions Ex	17,500	2,916	3,651	735	25%	
04	04105	Members - Insurance	15,000	11,000	10,742	(258)	(2)%	
04	04106	Members - Subscriptions	73,000	56,948	57,071	123	0%	
04	04107	Members - Donation & Gifts	3,000	750	55	(695)	(93)%	
04	04108	Members Telephone Subsidy Paid	1,200	200	87	(113)	(57)%	
04	04109	Members Sitting Fees Paid	23,400	0	0	0		
04	04110	Consultant Fees Expense	40,000	10,000	10,007	7	0%	
04	04111	Training Expenses of Members	3,000	2,300	2,360	60	3%	
04	04112	Maintenance - Council Chambers	3,200	348	352	4	1%	
04	04113	ABC Costs- Relating to Members	80,200	16,366	16,281	(85)	(1)%	
04	04114	Audit Fees expense	27,000	0	0	0		
04	04118	Advertising	3,000	750	1,048	298	40%	
04	04120	Public Relations/ Promotions	2,500	625	0	(625)	(100)%	
04	04199	Depreciation - Members of Council	50	12	0	(12)	(100)%	
			316,150	115,715	114,974	(741)		
Operating Income								
04	04121	Contributions, Reimbursements	(1,000)	0	0	0		
04	04122	Photocopying	(100)	0	0	0		
04	04124	Sale of Electoral Rolls	(50)	0	0	0		
			(1,150)	0	0	0		
		TOTAL OPERATING EXPENDITURE	316,150	115,715	114,974	(741)		
		TOTAL OPERATING INCOME	(1,150)	0	0	0		

Schedule 05 Law, Order & Public Safety

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Fire Prevention								
Operating Expense								
05	05100	ABC Costs- Fire Prevention	24,000	4,000	5,004	1,004	25%	
05	05101	Bush Fire Control Maintenance Plant & E	10,000	1,166	306	(860)	(74)%	
05	05102	Bush Fire Control Maintenance Land & B	1,500	250	1,154	904	362%	
05	05103	Bush Fire Control	1,000	0	0	0		
05	05104	Bush Fire Control Insurance	16,500	9,500	9,451	(49)	(1)%	
05	05112	Bush Fire Clothing, Training & Accs.	3,200	0	0	0		
05	05113	Utilities Communication & Power	7,000	524	712	188	36%	
05	05114	Other Goods & Services	1,000	83	0	(83)	(100)%	
05	05199	Depreciation - Fire Prevention	15,500	4,624	5,364	740	16%	
			79,700	20,147	21,991	1,844		
Operating Income								
05	05106	Bush Fire Reimbursements	0	0	0	0		
05	05107	FESA Operating Grant	(35,000)	(8,750)	(8,295)	455	(5)%	
05	05108	Edna May MOU Emergency Services	(13,500)	(3,375)	(3,409)	(34)	1%	
05	05111	FESA ESL Admin Fee	(4,000)	(1,000)	0	1,000	(100)%	
			(52,500)	(13,125)	(11,704)	1,421		
Capital Expense								
05	5110	Purchase Plant Fire Prevention	0	0	0	0		
			0	0	0	0		
Animal Control								
Operating Expense								
05	05200	Expenses Relating to Animal Control	0	0	0	0		
05	05201	Animal Control - Ranger Expense	5,000	1,250	760	(490)	(39)%	
			5,000	1,250	760	(490)		
Operating Income								
05	05202	Fines and Penalties - Animal Control	(100)	0	0	0		
05	05203	Dog Registration Fees	(750)	(124)	(142)	(18)	14%	
05	05301	Income Relating to Other Law	(50)	0	0	0		
			(900)	(124)	(142)	(18)		
TOTAL OPERATING EXPENDITURE			84,700	21,397	22,751	1,354		
TOTAL OPERATING INCOME			(53,400)	(13,249)	(11,846)	1,403		
TOTAL CAPITAL EXPENDITURE			0	0	0	0		

Schedule 07 Health

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Health-HACC								
Operating Expense								
07	07110	HCS -Salaries	50,000	9,498	8,830	(668)	(7)%	
07	07112	Expenses Relating to Health HCS	50,000	17,668	19,562	1,894	11%	
07	07114	HCS - ABC Costs	64,000	15,999	18,292	2,293	14%	
			164,000	43,165	46,684	3,519		
Operating Income								
07	07101	Service Fee	(150,000)	(40,500)	(36,032)	4,468	(11)%	
			(150,000)	(40,500)	(36,032)	4,468		
Preventative Services - Administration & Inspections								
Operating Expense								
07	07400	ABC Costs- Preventative Services - Admi	16,000	2,666	3,316	650	24%	
07	07404	Analytical Expenses	400	360	360	0	0%	
07	07406	Contract - EHO Expense	8,000	1,332	945	(387)	(29)%	
			24,400	4,358	4,621	263		
Operating Income								
07	07401	Income Relating to Preventative Services	0	0	0	0		
07	07407	Reimbursement	(100)	(100)	(3,540)	(3,440)	3,440%	
			(100)	(100)	(3,540)	(3,440)		
Preventative Services - Pest Control								
Operating Expense								
07	07500	Mosquito Control Preventative Services	2,500	625	0	(625)	(100)%	
			2,500	625	0	(625)		
Preventative Services -Other								
Operating Expense								
07	07600	Ambulance Services - Other	2,000	1,166	1,105	(61)	(5)%	
07	07601	Medical Rooms & Dr Expense - Other	9,000	4,500	5,109	609	14%	
08	08600	ABC Costs- Other Welfare	56,000	1,644	3,316	1,672	102%	
			67,000	7,310	9,530	2,220		
Operating Income								
07	7602	Reimbursement Rural Health West	(9,500)	0	0	0		
			(9,500)	0	0	0		
Other Health								
Operating Expense								
07	07700	Nurse Practitioner Clinic	43,800	9,029	8,293	(736)	(8)%	
07	07799	Depreciation - Health	2,100	350	514	164	47%	
			45,900	9,379	8,807	(572)		
Operating Income								
07	07701	WAPHA /Other Funding	(45,000)	0	0	0		
07	07703	User Pay Fee Nurse Practitioner Services	(20,000)	(3,332)	(1,891)	1,441	(43)%	
			(65,000)	(3,332)	(1,891)	1,441		
Capital Expense								
07	07702	Purchase Buildings - Medical Centre Upg	25,000	0	0	0		
			25,000	0	0	0		
Capital Income								
07	07603	WAPHA - Medical Centre Upgrades Inco	(25,000)	(25,000)	(25,000)	0	0%	
			(25,000)	(25,000)	(25,000)	0		
TOTAL OPERATING EXPENDITURE			303,800	64,837	69,642	4,805		
TOTAL OPERATING INCOME			(224,600)	(43,932)	(41,463)	2,469		
TOTAL CAPITAL INCOME			(25,000)	(25,000)	(25,000)	0		
TOTAL CAPITAL EXPENDITURE			25,000.00	0.00	0.00	0.00		

Schedule 08 Education & Welfare

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Pre-Schools								
Operating Expense								
08	08100	Expenses Relating to Schools	16,000	12,000	11,816	(184)	(2)%	Increase in Allocation for Cleaning Kerrylyne French, New Purchase of Beds
08	08101	Westonia Primary School	12,800	12,423	22,630	10,207	82%	
08	08199	Depreciation - School	14,000	3,501	3,454	(47)	(1)%	
			42,800	27,924	37,900	9,976		
Operating Income								
08	08103	Income School Facility/Main Building	(26,000)	(9,498)	(8,864)	634	(7)%	
08	08105	Income Unit Accomodation	(104,000)	(31,998)	(31,615)	383	(1)%	
08	08107	LotteryWest /Menshed	(200,000)	0	0	0		
			(330,000)	(41,496)	(40,478)	1,018		
Capital Expense								
08	08104	Purchase Land & Buildings- Seniors civic	200,000	0	0	0		
			200,000	0	0	0		
Other Education								
Capital Expense								
08	08203	Purchase Furniture & Equipment	0	0	0	0		
			0	0	0	0		
Aged & Disabled - Senior Citizens								
Operating Expense								
08	08401	Seniors Activities	7,500	75	75	0	1%	
08	08402	Wheatbelt Agcare	500	500	500	0	0%	
			8,000	575	575	0		
Operating Income								
08	08403	Income Relating to Aged & Disabled - Se	(5,000)	(1,250)	0	1,250	(100)%	
			(5,000)	(1,250)	0	1,250		
TOTAL OPERATING EXPENDITURE			50,800	28,499	38,476	9,977		
TOTAL OPERATING INCOME			(335,000)	(42,746)	(40,478)	2,268		
TOTAL CAPITAL EXPENDITURE			200,000	0	0	0		

Schedule 09 Housing

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Staff Housing								
Operating Expense								
09	09100	Staff Housing - ABC Costs	24,000	5,000	5,064	64	1%	
09	09101	Maintenance 20 Diorite St -Rental	4,850	1,308	1,069	(239)	(18)%	
09	09102	Maintenance 11 Quartz St - Swimming P	7,800	1,097	701	(396)	(36)%	
09	09104	Maintenance 37 Diorite St - Rental	4,500	869	524	(345)	(40)%	
09	09105	Maintenance 7 Quartz St - Plant Operatc	6,500	1,620	693	(927)	(57)%	
09	09107	Staff House Costs Allocated to Works	0	0	2,052	2,052		
09	09108	Depreciation - Staff Housing	53,000	12,834	12,892	58	0%	
09	09109	Maintenance 13 Pyrite Street -Plant Ope	7,450	1,393	630	(763)	(55)%	
09	09201	Maintenance 4 Quartz St - Plant Operatc	8,300	2,067	753	(1,314)	(64)%	
09	09211	Maintenance 301 Pyrite Street - CEO	25,300	1,320	977	(343)	(26)%	
			141,700	27,508	25,355	(2,153)		
Operating Income								
09	09121	Income 20 Diorite St -Rental	(10,000)	(2,666)	(3,000)	(334)	13%	
09	09122	Income 11 Quartz St - Senior Finance	(2,100)	(525)	(540)	(15)	3%	
09	09124	Income 37 Diorite St - Rental	(4,400)	(1,098)	(1,020)	78	(7)%	
09	09125	Income 7 Quartz St - Plant Operator	(2,100)	(525)	(480)	45	(9)%	
09	09129	Reimbursementrs	0	0	0	0		
09	09130	Income 13 Pyrite Street -Plant Operator	(2,100)	(525)	(650)	(125)	24%	
09	09220	Income 4 Quartz St - Plant Operator	(2,100)	(525)	(600)	(75)	14%	
			(22,800)	(5,864)	(6,290)	(426)		
Other Housing								
Operating Expense								
09	09200	Other Housing - ABC Costs	24,000	6,000	5,064	(936)	(16)%	
09	09202	Maintenance 55 Wolfram St -Ramelius R	800	400	477	77	19%	
09	09203	Maintenance - Lifestyle	19,500	3,848	3,129	(719)	(19)%	
09	09206	Maintenance Quartz Street Age Units	12,150	2,012	1,630	(382)	(19)%	
09	09208	Maintenance - 17 Pyrite Street JV Units	13,350	3,312	2,262	(1,050)	(32)%	
09	09212	Rental Lifestyle Village - Westonia Progr	18,100	9,050	9,048	(2)	(0)%	
09	09236	Depreciation Other Housing	60,500	14,084	14,003	(81)	(1)%	
			148,400	38,706	35,613	(3,093)		
Other Housing								
Operating Income								
09	09221	Income 55 Wolfram St -Ramelius Resour	(20,000)	(8,623)	(9,476)	(853)	10%	
09	09222	Income - Lifestyle	(86,500)	(42,615)	(43,188)	(573)	1%	
09	09227	Income 17Pyrite St - JV Units	(9,200)	(2,295)	(2,710)	(415)	18%	
09	09231	Income - Ramelius Resources Lease Cam	(24,000)	(12,000)	(12,088)	(88)	1%	
09	09238	Income -Age Units Quartz Street	(17,600)	(8,800)	(9,520)	(720)	8%	
09	09298	Profit on Sale of Asset	0	0	0	0		
			(157,300)	(74,333)	(76,982)	(2,649)		
Capital Expense								
09	09127	Purchase - Staff Housing - Shed 4 Quartz	40,000	0	0	0		
09	09128	Purchase Land & Buildings - New Staff H	160,000	0	0	0		
			200,000	0	0	0		
Capital Income								
09	09237	Income -Sale of 42 Jasper St, Westonia -	0	0	0	0		
			0	0	0	0		
TOTAL OPERATING EXPENDITURE			290,100	66,214	60,968	(5,246)		
TOTAL OPERATING INCOME			(180,100)	(80,197)	(80,712)	(515)		
TOTAL CAPITAL INCOME			0	0	0	0		
TOTAL CAPITAL EXPENDITURE			200,000	0	0	0		

Schedule 10 Community Amenities

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Sanitation - Household Refuse								
Operating Expense								
10	10100	ABC Costs- Household Refuse	24,000	4,000	4,974	974	24%	
10	10103	Domestic Refuse Collection	13,000	2,166	2,552	386	18%	
10	10105	Refuse Collection Public Bins	10,000	999	2,616	1,617	162%	
10	10106	Refuse Maintenance	26,469	6,283	1,773	(4,510)	(72)%	
10	10107	Waste Oil Recycling	500	123	0	(123)	(100)%	
10	10108	Containers for Change Recycling Bins	5,500	5,500	7,182	1,682	31%	
			79,469	19,071	19,097	26		
Operating Income								
10	10120	Income Relating to Sanitation - Househo	(14,000)	(14,000)	(13,052)	948	(7)%	
10	10122	Drum-Muster	0	0	0	0		
			(14,000)	(14,000)	(13,052)	948		
Other Community Amenities								
Operating Expense								
10	10704	Maintenance - Public Conveniences	9,000	2,247	1,831	(416)	(18)%	
10	10706	Maintenance - Grave Digging	11,000	2,917	2,743	(174)	(6)%	
10	10799	Depreciation - Community Services	19,400	4,848	4,865	17	0%	
			39,400	10,012	9,439	(573)		
Operating Income								
10	10701	Income Relating to Other Community An	0	0	0	0		
10	10708	Cemetery Fees	(1,000)	(1,000)	(1,679)	(679)	68%	
			(1,000)	(1,000)	(1,679)	(679)		
Capital Expenditure								
10	10702	Purchase Land & Buildings - Niche Wall C	15,000	0	0	0		
			15,000	0	0	0		
TOTAL OPERATING EXPENDITURE			118,869	29,083	28,536	(547)		
TOTAL OPERATING INCOME			(1,000)	(1,000)	(1,679)	(679)		
TOTAL CAPITAL EXPENDITURE			15,000	0	0	0		

Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Public Halls & Civic Centres								
Operating Expense								
11	11100	ABC Costs- Public Halls & Civic Centres	80,200	16,366	16,431	65	0%	
11	11104	Maintenance - Public Halls	19,750	5,699	3,698	(2,001)	(35)%	
11	11105	Maintenance - Complex/ Gym	38,000	11,203	8,372	(2,831)	(25)%	
11	11106	Maintenance - Wanderers Stadium	22,700	5,667	6,721	1,054	19%	
11	11107	MOU Westonia Progress Payment	30,000	26,000	26,351	351	1%	
11	11199	Depreciation - Public Halls	67,500	16,875	17,041	166	1%	
			258,150	81,810	78,613	(3,197)		
Operating Income								
11	11110	Income Relating to Public Halls & Civic C	(200)	(100)	(100)	0	0%	
11	11111	Income Edna May MOU 33%	(17,500)	(5,375)	(5,906)	(531)	10%	
11	11112	Income Charges Stadium	(700)	0	0	0		
11	11114	Income Edna May MOU WPA 67%	(30,000)	(11,500)	(11,986)	(486)	4%	
			(48,400)	(16,975)	(17,993)	(1,018)		
Capital Expense								
11	11102	Purchase Land & Buildings - Sun Deck	40,000	0	0	0		
11	11103	Purchase Furniture & Equipment - Gener	12,500	0	0	0		
			52,500	0	0	0		
Swimming Pool								
Operating Expense								
11	11207	Maintenance Westonia Swimming Pool	31,000	7,823	6,801	(1,022)	(13)%	
11	11208	Chlorine Expenses	2,000	2,000	2,109	109	5%	
11	11209	Management Contract Charges	75,000	0	0	0		
11	11210	Water Charges	7,000	0	0	0		
11	11299	Depreciaton - Swimming Pool	44,700	1,925	1,765	(160)	(8)%	
			159,700	11,748	10,674	(1,074)		
Capital Expense								
11	11204	Purchase Land & Buildings -Kiosk/Ablutic	1,350,000	3,000	3,000	0	0%	
11	11205	Purchase Furniture & Equipment - Swimi	0	0	0	0		
			1,350,000	3,000	3,000	0		
Other Recreation & Sport								
Operating Expense								
11	11307	Maintenance - Playground, Tennis & Bov	289,559	47,370	47,114	(256)	(1)%	
11	11308	Maintenance - Recreation Oval	21,809	6,929	4,850	(2,079)	(30)%	
11	11399	Depreciation - Other Rec & Sport	35,800	25,075	20,096	(4,979)	(20)%	
			347,168	79,374	72,060	(7,314)		
Operating Income								
11	11302	Marquee Hire Charges	(100)	(24)	(100)	(76)	317%	
			(100)	(24)	(100)	(76)		
Capital Income								
11	11301	DFES Grant	(12,500)	0	0	0		
11	11310	Bowling Green Redevelopment - LRCIP T	(722,000)	(492,000)	(492,589)	(589)	0%	
11	11211	LRCIP - Round 3	(361,000)	(311,000)	(310,690)	310	(0)%	
			(1,095,500)	(803,000)	(803,279)	(279)		
Capital Expense								
11	11303	Purchase Land & Buildings - Bowling Gre	0	0	0	0		
11	11304	Purchase Furniture & Equipment - Other	0	0	0	0		
11	11309	Bowling Green Redevelopment - CAPITA	180,000	180,000	177,048	(2,952)	(2)%	
			180,000	180,000	177,048	(2,952)		
Television and Rebroadcasting								
Operating Expense								
11	11401	Maintenance - Television and Rebroadc	1,000	500	727	227	45%	
11	11499	Depreciation - TV & Radio	5,500	1,374	1,370	(4)	(0)%	
			6,500	1,874	2,098	224		
Capital Expense								
11	11404	Purchase Furniture & Equipment - Televi	0	0	0	0		
			0	0	0	0		

Schedule 11 Recreation & Culture

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Other Recreation & Sport								
Operating Expense								
11	11504	Library Salaries	19,500	4,872	4,956	84	2%	
11	11505	Library Expenses	3,500	873	86	(787)	(90)%	
			23,000	5,745	5,042	(703)		
Operating Income								
11	11501	Income Relating to Libraries	0	0	0	0		
11	11502	Fines & Penalties Charged	0	0	0	0		
			0	0	0	0		
Capital Expense								
11	11503	Purchase Furniture & Equipment - Librar	0	0	0	0		
			0	0	0	0		
Other Culture								
Operating Expense								
11	11605	Nature Reserve Management	20,000	2,998	694	(2,304)	(77)%	
11	11606	Maintenance Walgoolan Gazebo	600	147	136	(11)	(7)%	
			20,600	3,145	831	(2,314)		
Operating Income								
11	11602	Income Charges History Books	(200)	(48)	(50)	(2)	4%	
11	11604	Ramelius Common Management - Incor	0	0	0	0		
			(200)	(48)	(50)	(2)		
Capital Expense								
11	11603	Purchase Furniture & Equipment - PlayG	5,000	1,248	1,000	(248)	(19.9)%	
			5,000	1,248	1,000	(248)		
TOTAL OPERATING EXPENDITURE			815,118	183,696	169,318	(14,378)		
TOTAL OPERATING INCOME			(48,600)	(17,023)	(18,043)	(1,020)		
TOTAL CAPITAL INCOME			(1,095,500)	(803,000)	(803,279)	(279)		
TOTAL CAPITAL EXPENDITURE			1,587,500	184,248	181,048	(3,200)		

Schedule 12 Transport

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Streets Roads Bridges & Depot Construction Capital Expense								
12	12101	Roads Construction Council	1,129,500	282,375	82,271	(200,104)	(71)%	Timing - Capital Works Program starting
12	12103	MRWA Project Construction	609,500	152,375	2,865	(149,510)	(98)%	Timing - Capital Works Program starting
12	12104	Roads to Recovery Construction	325,000	81,250	0	(81,250)	(100)%	Timing - Capital Works Program starting
12	12108	Footpath Construction	50,000	12,500	2,613	(9,887)	(79)%	Timing - Capital Works Program starting
			2,114,000	528,500	87,749	(440,751)		
Streets Roads Bridges & Depot Maintenance Operating Expense								
12	12202	Power - Street Lighting	8,500	1,924	1,786	(138)	(7)%	
12	12203	Maintenance - GRM	590,129	236,527	239,894	3,367	1%	
12	12204	Maintenance - Depot	19,500	11,622	13,284	1,662	14%	
12	12205	Maintenance - Footpaths	500	123	0	(123)	(100)%	
12	12206	Traffic Signs Maintenance	17,000	495	977	482	97%	
12	12208	Townsite Beautification	35,000	35,000	42,036	7,036	20%	
12	12219	RRG Expenses	0	0	8,855	8,855		
12	12299	Depreciation - Street, Roads, Bridges	1,017,200	266,299	264,678	(1,621)	(1)%	
			1,687,829	551,990	571,511	19,521		
Operating Income								
12	12211	Grant - MRWA Project	0	0	0	0		
12	12212	Grant - MRWA Direct	(155,000)	(155,000)	(158,490)	(3,490)	2%	
12	12213	Grant - MRWA Specific	(406,500)	(155,500)	(155,460)	40	(0)%	
12	12216	Grant - Roads to Recovery	(325,000)	(65,000)	(67,658)	(2,658)	4%	
			(886,500)	(375,500)	(381,608)	(6,108)		
Capital Expense								
12	12218	Electric Car Charging Station - CAPITAL	50,000.00	0.00	0.00	0.00		
12	12220	L&B Depot Shed	15,000.00	0.00	0.00	0.00		
			65,000.00	0.00	0.00	0.00		
Road Plant Purchase Operating Expense								
12	12359	Loss on Sale of Asset	362,000	0	0	0		
			362,000	0	0	0		
Operating Income								
12	12398	Profit on Sale of Asset	0	0	0	0		
			0	0	0	0		
Road Plant Purchase Capital Expense								
12	12308	Prime Movers - CAPITAL	452,000	0	0	0		
12	14213	Construction Supervisor Vehicle - CAPITAL	60,000	0	0	0		
12	12305	Side Tipper & Dolly - CAPITAL	0	0	0	0		
			512,000	0	0	0		
Aerodromes Operating Expense								
12	12604	Airport Maintenance	5,300	2,071	1,679	(392)	(19)%	
			5,300	2,071	1,679	(392)		
Operating Income								
12	12601	Income Relating to Aerodromes	(100)	(24)	0	24	(100)%	
			(100)	(24)	0	24		
Capital Expense								
12	12605	Airport Land - CAPITAL	0	0	0	0		
			0	0	0	0		
TOTAL OPERATING EXPENDITURE			2,055,129	554,061	573,190	19,129		
TOTAL OPERATING INCOME			(886,600)	(375,524)	(381,608)	(6,084)		
TOTAL CAPITAL EXPENDITURE			2,691,000	528,500	87,749	(440,751)		

Schedule 13 Economic Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Rural Services								
Operating Expense								
13	13100	ABC Costs- Rural Services	0	0	1,208	1,208		
13	13119	Project TBA	0	0	0	0		
13	13123	NRM Contract	5,000	1,248	1,088	(161)	(13)%	
13	13125	Noxious Weed Control	2,000	0	0	0		
13	13126	Wild Dog Contribution	0	0	0	0		
			7,000	1,248	2,295	1,047		
Operating Income								
13	13105	Govt. Grant Funding	0	0	0	0		
			0	0	0	0		
Tourism & Area Promotion								
Operating Expense								
13	13200	Admin Allocations Tourism & Area Prom	48,000	10,000	9,978	(22)	(0)%	
13	13210	Area Promotion	8,000	100	100	0	0%	
13	13211	SUBS- CW Visitor Centre	4,500	0	0	0		
13	13212	SUBS- Newtravel	6,400	0	0	0		
13	13213	Maintenance Caravan Park	60,250	28,728	31,379	2,651	9%	
13	13214	Information Bay- Carrabin	11,050	258	326	68	26%	
13	13215	Old Club Hotel Museum -Maintenance	26,100	9,519	9,530	11	0%	
13	13299	Depreciation - Tourism & Area Promotio	33,000	8,750	9,718	968	11%	
			197,300	57,355	61,031	3,676		
Operating Income								
13	13201	Income Relating to Tourism & Area Prom	0	0	0	0		
13	13202	Caravan Site Charges	(45,000)	(17,250)	(17,495)	(245)	1%	
13	13203	Tent Site Charges	(300)	(300)	(314)	(14)	5%	
13	13204	Souvenir Sales	(200)	(200)	(175)	25	(13)%	
13	13221	Income - Old Club Hotel Museum Entry	0	0	(2,809)	(2,809)		
			(45,500)	(17,750)	(20,792)	(3,042)		
Capital Expense								
13	13217	Caravan Park - CAPITAL	0	0	0	0		
			0	0	0	0		
Building Control								
Operating Expense								
13	13301	Contract EH Services	9,000	500	525	25	5%	
			9,000	500	525	25		
Operating Income								
13	13303	Building Permit Charges	(2,000)	(2,000)	1,761	3,761	(188)%	
13	13304	Demolition Charges	(100)	0	0	0		
13	13305	Commission BRB	(200)	0	0	0		
13	13307	Planning Fee	0	0	0	0		
			(2,300)	(2,000)	1,761	3,761		
Community Development (CRC)								
Operating Expense								
13	13400	ABC Costs - Community Development	64,000	13,999	13,504	(495)	(4)%	
13	13401	Programs / Activities	20,000	500	448	(52)	(10)%	
13	13402	Workers Compensation Premiums	10,000	0	0	0		
13	13403	Superannuation	17,000	3,248	3,056	(192)	(6)%	
13	13404	Salaries	95,000	30,664	30,240	(424)	(1)%	
13	13405	Community Events	40,000	20,000	20,146	146	1%	
13	13406	Grant Generated Expenditure	0	0	0	0		
13	13610	Building Maintenance	23,500	6,365	5,758	(607)	(10)%	
			269,500	74,776	73,153	(1,623)		
Operating Income								
13	13410	Grant Funding Opportunities	(40,000)	(3,999)	(3,182)	817	(20)%	
13	13412	Income Relating to Westonia CRC Opera	0	0	2,812	2,812		
13	13413	Events Income	0	0	(37,932)	(37,932)		Material Variance - Event income not Budgeted for
13	13411	DPIRD Grants Funding (CRC)	(107,200)	(53,600)	(52,524)	1,076	(2)%	
			(147,200)	(57,599)	(90,826)	(33,227)		
Plant Nursery								
Operating Expense								
13	13502	Nursery Operating Costs	1,800	450	80	(370)	(82)%	
			1,800	450	80	(370)		
Operating Income								
13	13505	Tree Planter Hire	0	0	0	0		
			0	0	0	0		

Schedule 13 Economic Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Other Economic Services								
Operating Expense								
13	13600	ABC Costs to Other Economic Services	8,000	5,000	5,646	646	13%	
13	13611	Water Supply Standpipes	404,500	106,418	113,103	6,685	6%	
13	13613	Ramelius ResourceLease - Industrial She	0	0	0	0		
13	13614	St Lukes Church	0	0	26	26		
13	13615	CO-OP Bus -Expense	150,000	0	0	0		
13	13699	Depreciation- Other Economic Services	70,500	17,625	17,809	184	1%	
			633,000	129,043	136,584	7,541		
Other Economic Services								
Operating Income								
13	13602	Community Bus Hire Charges	(1,000)	(1,000)	(859)	141	(14)%	
13	13603	Ramelius Resource Lease - Industrial She	(19,500)	(9,150)	(9,965)	(815)	9%	
13	13604	Police Licensing Commissions	(5,000)	(5,000)	(5,013)	(13)	0%	
13	13609	Standpipe Water Charges - per kL	(380,000)	(41,998)	(41,914)	84	(0)%	
13	13618	Reimbursements General	(200)	(48)	(18)	30	(62)%	
			(405,700)	(57,196)	(57,770)	(574)		
Capital Expense								
13	13606	Land & Buildings - Wolfram Street Shed	0	0	103	103		
			0	0	103	103		
TOTAL OPERATING EXPENDITURE			1,117,600	263,372	273,669	10,297		
TOTAL OPERATING INCOME			(600,700)	(134,545)	(167,628)	(33,083)		
TOTAL CAPITAL EXPENDITURE			0	0	103	103		

Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Private Works								
Operating Expense								
14	14102	Private Works	25,000	6,246	6,184	(62)	(1)%	
			25,000	6,246	6,184	(62)		
Operating Income								
14	14100	Private Works Income	(25,000)	(12,766)	(14,043)	(1,277)	10%	
			(25,000)	(12,766)	(14,043)	(1,277)		
Public Works Overheads								
Operating Expense								
14	14200	Administration Allocations to PWOH	266,300	55,173	55,260	87	0%	
14	14202	Sick Leave Expense	19,000	13,000	12,968	(32)	(0)%	
14	14203	Annual & Long Service Leave Expense	100,000	13,999	12,644	(1,355)	(10)%	
14	14204	Protective Clothing - Outside Staff	5,000	5,000	5,747	747	15%	
14	14205	Conference Expenses- Engineering	2,000	2,000	3,647	1,647	82%	
14	14206	Medical Examination Costs	0	0	0	0		
14	14207	Public Works Overheads Allocated to Wc	(597,200)	(202,352)	(207,720)	(5,368)	3%	
14	14208	OSH Expenses	4,500	100	75	(25)	(25)%	
14	14211	Unallocated Wages	0	0	0	0		
14	14214	Eng. & Technical Support	10,000	0	0	0		
								St John Training All Outside Staff & Lifesaving Training Scott Huggett
14	14215	Staff Training	8,000	8,000	22,102	14,102	176%	
14	14216	Insurance on Works	17,000	8,901	7,920	(981)	(11)%	
14	14217	Supervision Costs	20,000	4,998	5,092	94	2%	
14	14218	Service Pay	6,400	1,299	1,410	111	9%	
14	14219	Superannuation Cost	100,000	26,999	27,193	194	1%	
14	14220	Allowances & Other Costs	30,000	10,500	11,201	701	7%	
14	14221	Fringe Benefits Tax - Works	8,000	1,200	1,159	(41)	(3)%	
			(1,000)	(51,183)	(41,301)	9,882		
Operating Income								
14	14201	Income Relating to Public Works Overhe	(7,000)	(1,749)	(2,076)	(327)	19%	
			(7,000)	(1,749)	(2,076)	(327)		
Plant Operation Costs								
Operating Expense								
14	14302	Insurance - Plant	17,000	6,250	6,255	5	0%	
14	14303	Fuel & Oils	200,000	58,998	61,133	2,135	4%	
14	14304	Tyres and Tubes	20,000	2,598	2,543	(56)	(2)%	
14	14305	Parts & Repairs	125,000	15,248	14,858	(390)	(3)%	
14	14306	Internal Repair Wages	29,734	4,131	3,894	(237)	(6)%	
14	14307	Licences - Plant	8,000	6,930	6,930	(0)	(0)%	
14	14308	Depreciation - Plant	356,500	44,124	39,545	(4,579)	(10)%	
14	14309	Plant Operation Costs Allocated to Work	(801,234)	(120,813)	(120,479)	334	(0)%	
14	14310	Blades & Tynes	15,000	0	0	0		
14	14311	Consumable Items	20,000	3,332	3,341	9	0%	
14	14312	Expendable Tools	10,000	1,000	967	(33)	(3)%	
			0	21,798	18,986	(2,812)		
Stock Fuels & Oils								
Operating Expense								
14	14402	Purchase of Stock Materials	0	0	(3,959)	(3,959)		
			0	0	(3,959)	(3,959)		
Operating Income								
14	14404	Diesel Fuel Rebate	(30,000)	(12,500)	(12,731)	(231)	2%	
14	14405	Sale of Stock	(500)	0	0	0		
14	14406	Sale of Fuel and Scrap	(2,000)	(265)	(258)	7	(3)%	
			(32,500)	(12,765)	(12,989)	(224)		
Administration								
Operating Expense								
14	14500	Expenses relating to Administration	522,000	97,369	97,058	(311)	(0)%	
14	14501	Administration Office Maintenance	64,200	16,044	16,623	579	4%	
14	14502	Workers Compensation Premiums- Adm	28,000	14,000	14,486	486	3%	
14	14503	Office Equipment Maintenance - Admin	8,500	2,124	1,731	(393)	(18)%	
14	14504	Telecommunications - Admin	0	0	230	230		
14	14505	Travel & Accommodation - Admin	2,000	0	0	0		

Schedule 14 Other Property & Services

Prog	COA	Description	Original Budget	YTD Budget	YTD Actual	Var. \$	Var. %	Comment
Administration								
Operating Expense - Continued								
14	14506	Legal Expenses Administration	5,000	0	0	0		
14	14507	Training Expenses - Admin	7,500	2,400	3,059	659	27%	
14	14508	Printing & Stationery - Admin	6,000	1,800	1,721	(79)	(4)%	
14	14509	Fringe Benefits Tax - Admin	17,000	4,250	4,637	387	9%	
14	14510	Conference Expenses - Admin	6,000	0	0	0		
14	14511	Staff Uniform - Admin	3,000	750	792	42	6%	
14	14515	Administration Costs Allocated to Progra	(745,700)	(165,429)	(165,805)	(376)	0%	
14	14517	Postage & Freight	1,500	325	183	(142)	(44)%	
14	14521	IT/Accounting Programs	35,000	27,300	28,351	1,051	4%	
14	14522	Advertising	3,000	0	0	0		
14	14559	Admin Loss on Sale	0	0	0	0		
14	14599	Depreciation - Admin	37,000	9,249	9,165	(84)	(1)%	
			0	10,182	12,231	2,049		
Operating Income								
14	14525	Admin - Reimbursement	(1,000)	(1,000)	(7,077)	(6,077)	608%	DEWR Traineeship Assistance
14	14512	Admin Re-Allocations	0	0	(3,000)	(3,000)		
14	14598	Profit on Sale of Asset - Admin	0	0	0	0		
			(1,000)	(1,000)	(10,077)	(9,077)		
Capital Expense								
14	14514	Purchase Furniture & Equipment Admini	20,000	5,000	4,820	(180)	(4)%	
14	14520	CEO Vehicle - CAPITAL	100,000	0	0	0		
14	14523	Administration Vehicle - CAPITAL	75,000	0	0	0		
			195,000	5,000	4,820	(180)		
Operating Expense								
14	14602	Gross Salaries & Wages	1,500,000	355,003	345,832	(9,171)	(3)%	
14	14603	Less Sal & Wages Alloc to Works	(1,500,000)	(355,003)	(345,832)	9,171	(3)%	
			0	0	0	0		
Unclassified								
Operating Income								
14	14701	Income Relating to Unclassified	(15,000)	0	0	0		
14	14705	Ramelius Resources Haulage Operation /	(410,000)	(62,497)	(62,010)	487	(1)%	
			(425,000)	(62,497)	(62,010)	(11,488)		
Unclassified								
Capital Expense								
14	14704	Land Development	50,000	0	0	0		
			50,000	0	0	0		
Capital Income								
14	14799	Proceeds on Sale of Assets	0	0	0	0		
			0	0	0	0		
TOTAL OPERATING EXPENDITURE			24,000	(12,957)	(7,859)	5,098		
TOTAL OPERATING INCOME			(490,500)	(90,777)	(101,195)	(22,393)		
TOTAL CAPITAL EXPENDITURE			245,000	5,000	4,820	(180)		
TOTAL CAPITAL INCOME			0	0	0	0		

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

1	Council Fin Pos Cat Data	1
2	Key Information	32
3	Key Information - Graphical	33
4	Cash and Financial Assets	34
5	Reserve Accounts	35
6	Capital Acquisitions	36
7	Disposal of Assets	38
8	Other Current Assets	39
9	Payables	40
10	Rate Revenue	41
11	Other Current Liabilities	42
12	Grants and contributions	43
13	Capital grants and contributions	44
14	Trust Fund	45

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
PETTY CASH and FLOATS	Cash and cash equivalents	870	0	870	0		NIL	On Hand
MUNCIPAL BANK ACCOUNT	Cash and cash equivalents	2,825,832	0	2,825,832	0	BankWest	Variable	Cheque Acc.
RESERVE FUND	Cash and cash equivalents	0	4,397,554	4,397,554	0	BankWest	Variable	Term Deposit
TRUST FUND CASH AT BANK	Cash and cash equivalents	0	0	0	41,575	BankWest	Variable	Cheque Acc.
Total		2,826,702	4,397,554	7,224,256	41,575			
Comprising								
Cash and cash equivalents		2,826,702	4,397,554	7,224,256	41,575			
		2,826,702	4,397,554	7,224,256	41,575			

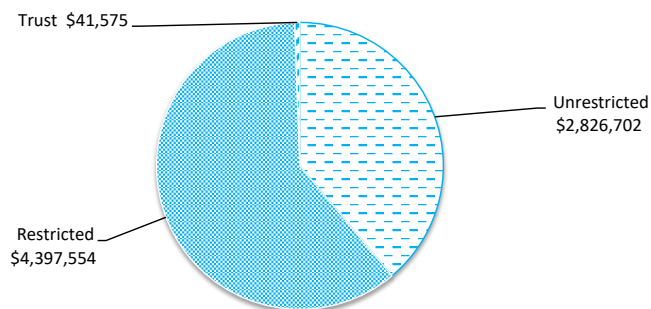
KEY INFORMATION

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. 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 a



Corporate MasterCard	Transaction Summary	Total Amount	Institution	Interest Rate	Period End Date
		\$			
Card # **** *693					
Price, Arthur W			Bankwest	17.99%	30-Sep-23
	1038283 - Microsoft 365 Business Std Recurring - September 2023	299.45			
	1049449 Managed Endpoint & Subscriptions Recurring	264.99			
	Active8me internet service	434.15			
	1047021 Microsoft 365 Business Basic Recurring Monthly	100.09			
	1038203 Office 365 Exchange online Plan Monthly Recurring August 2023	39.04			
	1038283 - Microsoft 365 Business Std Recurring	21.79			
	1049451 Cloud Anti Spam Recurring September 2023	50.00			
	Manchester Warehouse - Pillows, Quilts, Sheets, Quilt covers	1448.74			
	11309 - Bowling Green Project - Fencing items	184.56			
	Kogan Order XYQ7HGPN	99.00			
		2941.81			
Card # **** *035					
Geier, Jasmine L			Bankwest	17.99%	30-Sep-23
	10.9-inch iPad Wi Fi + Cellular 256GB — Silver Magic Keyboard Folio for iPad (10th)	3296.00			
	Retirement of Cr Karin Day gift Retirement of Cr Renae Corsini gift Postage	960.00			
	SmartFill NFC Card SmartFill NFC FOB Shipping	657.80			
	Beverage room Charge	10.09			
	Breast Cancer Fund Raiser - Decorations	96.50			
		5020.39			
		7962.20			

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfer s In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserve -Long Service Leave	112,168	4,000	0		116,168	112,168	0	0	0	112,168
Reserve -Plant	1,030,587	40,000	0	(110,000)	960,587	1,030,587	0	0	0	1,030,587
Reserve -Building	1,524,667	15,000	0	(600,000)	939,667	1,524,667	0	0	0	1,524,667
Reserve -Communication/Inform	70,765	2,500	0		73,265	70,765	0	0	0	70,765
Reserve -Community Developme	591,711	23,000	0	(150,000)	464,711	591,711	0	0	0	591,711
Reserve -Waste Management	125,468	5,000	0		130,468	125,468	0	0	0	125,468
Reserve -Swimming Pool Redev	464,606	6,000	0	(400,000)	70,606	464,606	0	0	0	464,606
Reserve -Roadworks	477,583	15,000	0		492,583	477,583	0	0	0	477,583
	4,397,555	110,500	0	(1,260,000)	3,248,055	4,397,555	0	0	0	4,397,555

5 CAPITAL ACQUISITIONS

	Adopted Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Capital acquisitions				
Buildings - specialised	2,075,000	183,000	180,048	(2,952)
Furniture and equipment	37,500	6,248	17,970	11,722
Plant and equipment	687,000	0	0	0
Acquisition of property, plant and equipment	2,799,500	189,248	198,018	8,770
Infrastructure - roads	1,994,000	498,492	85,136	(413,356)
Infrastructure-footpaths	120,000	30,000	2,613	(27,387)
Acquisition of infrastructure	2,114,000	528,492	87,749	(423,203)
Total capital acquisitions	4,913,500	717,740	285,767	(414,433)
Capital Acquisitions Funded By:				
Capital grants and contributions	931,500	220,500	223,118	2,618
Reserve accounts				
Reserve -Plant	110,000	0	0	0
Reserve -Building	600,000	0	0	0
Reserve -Community Development	150,000	0	0	0
Reserve -Swimming Pool Redevelopment	400,000	0	0	0
Contribution - operations	2,722,000	497,240	508,885	11,645
Capital funding total	4,913,500	717,740	732,003	14,263

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

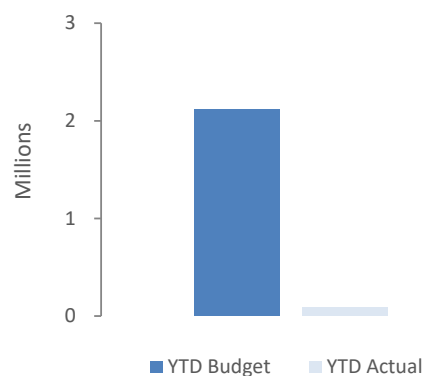
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

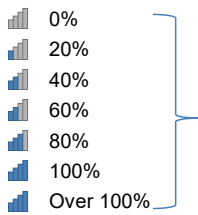
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



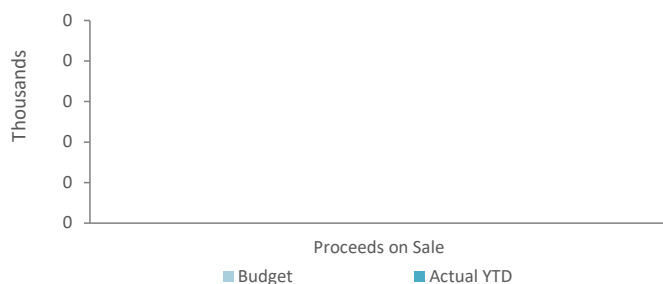
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

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

			Adopted		Variance
Account Description			Budget	YTD Budget	(Under)/Over
			\$	\$	\$
Building					
07702	Purchase Buildings - Medical Centre Upgrades		25,000	0	0
08104	Purchase Land & Buildings- Seniors civic Centre		200,000	0	0
09127	Purchase - Staff Housing - Shed 4 Quartz Street		40,000	0	0
09128	Purchase Land & Buildings - New Staff Housing		160,000	0	0
10702	Purchase Land & Buildings - Niche Wall Cemetery		15,000	0	0
11102	Purchase Land & Buildings - Sun Deck		40,000	0	0
11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen		1,350,000	3,000	3,000
11309	Bowling Green Redevelopment - CAPITAL		180,000	180,000	177,048
12218	Electric Car Charging Station - CAPITAL		50,000	0	0
12220	L&B Depot Shed		15,000	0	0
			2,075,000	183,000	180,048
Furniture & Equipment					
11103	Purchase Furniture & Equipment -Generator Complex		12,500	0	0
11603	Purchase Furniture & Equipment - Playground Fencing		5,000	1,248	1,000
11609	Projector Upgrades- Old Hall Movie Theater		0	0	12,047
13606	Land & Buildings - Wolfram Street Shed & Façade		0	0	103
14514	Purchase Furniture & Equipment Administration		20,000	5,000	4,820
			37,500	6,248	17,970
Plant & Equipment					
12308	Prime Movers - CAPITAL		452,000	0	0
14213	Construction Supervisor Vehicle - CAPITAL		60,000	0	0
14520	CEO Vehicle - CAPITAL		100,000	0	0
14523	Administration Vehicle - CAPITAL		75,000	0	0
			687,000	0	0
Infrastructure-roads					
C0010	Begley Road (No 0010)		44,500	11,124	0
C0018	George Road (No 0015)		89,000	22,251	0
C0092	Leeman Road (No 0092)		80,500	20,124	0
C0011	Maxfield Road (No 0011)		103,000	25,749	0
C0025	Rabbit Proof Fence Road (No 0025)		87,500	21,873	7,064
C0025N	Rabbit Proof Fence Road North (No 0025)		150,000	37,500	0
C0069	Wahlsten Road (No 0069)		79,500	19,875	0
C0021	Warrachuppin Nth Road (No 0021)		76,500	19,125	1,860
C0015	Echo Valley Gravel Resheet		149,500	37,374	5,425
C0030	Maisefield Gravel Resheet		130,000	32,499	67,922
C0078	Geelakin Road (No 0078)		52,000	12,999	0
C0013	McPharlin Road (No 0013)		87,500	21,873	0
MRWA Project Construction					
RRG84C	Warralakin Road Reconstruction		609,500	152,376	2,865
Roads to Recovery Construction					
R2R04	Walgoolan South Road (No 0005)		69,000	17,250	0
R2R80	DellaBosca Road (No 0080)		186,000	46,500	0
			1,994,000	498,492	85,136
Infrastructure-footpaths					
FP0061	Wolfram Street Footpaths		50,000	12,501	2,613
R2R60	Cement Street Footpaths		70,000	17,499	0
			4,913,500	717,740	285,767
					459,359

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
552	Toyota Hilux Duel Cab -111WT	50,000	0	0	(50,000)	0	0	0	0
418	Freightliner 2014 Prime Mover WT12	127,000	0	0	(127,000)	0	0	0	0
544	Toyota LandCruiser - 0WT	100,000	0	0	(100,000)	0	0	0	0
545	Toyota Prado -02WT	85,000	0	0	(85,000)	0	0	0	0
		362,000	0	0	(362,000)	0	0	0	0



7 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 September 20
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel and materials	19,308	0	0	19,308
Total other current assets	19,308	0	0	19,308
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.

9 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed Rate Revenue	Revenue	Revenue	Reassessed Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
GRV -Residential	0.0770	57	715,910	55,155	0	55,155	55,155	0	55,155
GRV- Mining	0.224171	2	1,305,800	292,722	0	292,722	292,722	0	292,722
Unimproved value									
UV - Rural/Pastoral	0.0123	124	64,709,013	794,303	0	794,303	796,623	199	796,822
UV - Mining	0.012275	5	171,482	2,105	0	2,105	2,105	0	2,105
Sub-Total		188	66,902,205	1,144,285	0	1,144,285	1,146,606	199	1,146,804
Minimum payment									
Minimum Payment \$									
Gross rental value									
GRV -Residential	370	16	19,098	5,920	0	5,920	5,920	0	5,920
GRV- Mining	370	0	0	0	0	0	0	0	0
Unimproved value									
UV - Rural/Pastoral	370	18	160,387	6,660	0	6,660	6,660	0	6,660
UV - Mining	200	20	83,410	4,000	0	4,000	4,000	0	4,000
Sub-total		54	262,895	16,580	0	16,580	16,580	0	16,580
Amount from general rates						1,160,865			1,163,384
Ex-gratia rates						4,900			0
Total general rates						1,165,765			1,163,384

10 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2023
		\$	\$	\$	\$	\$
Other current liabilities						
Employee Related Provisions						
Provision for annual leave		144,593	0	0	0	144,593
Provision for long service leave		77,253	0	0	0	77,253
Total Provisions		221,846	0	0	0	221,846
Total other current liabilities		221,846	0	0	0	221,846

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note

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 Related Provisions

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 employee related 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.

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

OPERATING ACTIVITIES

11 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue		
	Adopted Budget	YTD	YTD
	Revenue	Budget	Revenue
	\$	\$	\$
Grants and subsidies			
Grants Commission Grant Received - General	362,000	12,500	12,417
Grants Commission Grant Received- Roads	250,000	8,000	8,005
FESA Operating Grant	35,000	8,750	8,295
LRCIP - Round 3	361,000	311,000	310,690
Grant - MRWA Direct	155,000	155,000	158,490
	1,163,000	495,250	497,897
Contributions			
Edna May MOU Emergency Services	13,500	3,375	3,409
Reimbursement Rural Health West	9,500	0	0
WAPHA - Medical Centre Upgrades Income	25,000	25,000	25,000
WAPHA /Other Funding	45,000	0	0
Income School Facility/Main Building	26,000	9,498	8,864
Income Relating to Aged & Disabled - Senior Citizens	5,000	1,250	0
Income 55 Wolfram St -Ramelius Resources	500	123	0
Income Edna May MOU 33%	17,500	5,375	5,906
Income Edna May MOU WPA 67%	30,000	11,500	11,986
DFES Grant	12,500	0	0
Grant -Electric Car Charging Station	22,000	5,499	0
Grant Funding Opportunities	40,000	3,999	3,182
DPIRD Grants Funding (CRC)	107,200	53,600	52,524
	353,700	119,219	110,871
TOTALS	1,516,700	614,469	608,768

12 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue		
	Adopted Budget	YTD	YTD Revenue
	Revenue	Budget	Actual
	\$	\$	\$
Capital grants and subsidies			
LotteryWest /Menshed	200,000	0	0
Grant - MRWA Specific	406,500	155,500	155,460
Grant - Roads to Recovery	325,000	65,000	67,658
	931,500	220,500	223,118

SHIRE OF WESTONIA
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2023

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 1 July 2023	Amount Received	Amount Paid	Closing Balance 30 Sep 2023
	\$	\$	\$	\$
LGMA - Receipts	5,672	1,600	0	7,272
Westonia Historical Society	23,445	0	0	23,445
Cemetery Committee	16,920	0	(6,062)	10,858
	46,037	1,600	(6,062)	41,575

12.1.3 GST RECONCILIATION REPORT – SEPTEMBER 2023

Responsible Officer:	Bill Price, CEO		
Author:	Jasmine Geier, Deputy Chief Executive Officer		
File Reference:	F1.4.4 Audit Report		
Disclosure of Interest:	Nil		
Attachments:	Attachment 9.1.3 GST Report		
Signature:	Officer	CEO	
			

Purpose of the Report

☐ Executive Decision ☒ Legislative Requirement

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.

Background

The Reconciled Balance of the GST Ledger to the General Ledger as reported as at September 2023 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 totalling \$42,732.00 for the period ending September 2023 adopted.

Attachment 12.1.3

Shire of Westonia



GST Reconciliation Report

for period ending
30 September 2023

Shire of Westonia
Business Activity Statement
September 2023

Total Sales and Purchases		\$
G1	Total Sales	543,919
G3	Other GST Free Sales	71,787
G4	Input Taxed	36,667
G10	Capital Purchases	104,342
G11	Non-Capital Purchases	310,466

Amounts you owe the ATO (Credits in ledger)		\$
1A/ G9	GST On Sales (GL Balance)	39,588
4	PAYG (GL 94660)	25,720
6A	FBT Instalment	5,796
7C	Fuel Tax credit over claim	
<i>Total you owe the ATO</i>		<u>71,104</u>

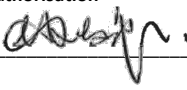
PAYG		\$
W1	Total Salary Wages & Other	118,403
W2	Amount withheld from Payments at W1	25,720
W4	Amount withheld where no ABN is quoted	
W3	Other amounts withheld	

Amounts the ATO owes you (Debits in ledger)		\$
1B/ G20	GST on Purchases (GL Balance)	25,391
7D	Fuel Tax Credit	2,981
<i>Total the ATO owes you</i>		<u>28,372</u>

FBT		\$
F1	FBT Instalment Amount	5,796

Activity Statement Net Amount		\$
Amounts you owe the ATO (Credits in ledger)		71,104
Amounts the ATO owes you (Debits in ledger)		28,372
Payment (Red - Refund)		<u>42,732</u>

Authorisation

Prepared By: 

Date: 5/10/2023

Checked & Lodged By: 

Date: 5/10/2023

BAS Journal		
Debit	Credit	Description
1405000 - GST Income (Liability)	39,588	BAS liability due to ATO
1406010 - PAYG Tax Gen	25,720	PAYG paid to ATO
1304000 - GST Expense (Asset)	25,391	BAS purchases claimed from ATO
1144040.114 - Fuel Tax Credit Gen	2,981	FTC
1145090.580 - Fringe Benefits Tax - Admin Gen		FBT
1142210.502 - Fringe Benefits Tax - Works Gen		FBT
1406020 - ATO Clearing Account	42,732	Due from/to ATO
		BAS-Rounding
	<u>65,308</u>	<u>71,104</u>

12.1.4 COUNCILLOR PORTFOLIO'S 2023

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:		
Disclosure of Interest:	Nil	
Attachments:	Nil	
Signature:	Officer	CEO



Purpose of the Report

☒ Executive Decision

☐ Legislative Requirement

This report seeks a review of Councillor portfolios due to the change of Councillors, and re-election of the President and Deputy positions.

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 Crees	Cr Huxtable	CEO
WEROC	2/2 proxy				Proxy for Cr Crees, 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 Geier		☒
Agriculture (Inc Eastern Wheatbelt Biodiversity Group (EWBG), Rural Water, Skeleton Weed)	1/1 proxy 1/1 proxy 1/1 proxy				☒	☒		
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	1/1 proxy	☒			Proxy for Cr Geier			☒
Westonia Progress Association	1/1 proxy			☒			Proxy for Cr Corsini	☒
CEACA	Louis Geier							☒

Comment

Councillors are requested to review the above matrix and identify their preferred portfolios.

Statutory Environment

Nil

Policy Implications

Council does not have a policy in regard 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 endorse the new portfolio structure.

	Required Members	Cr Geier	Cr Faithfull	Cr Simmonds	Cr Della Bosca	Cr Crees	Cr Huxtable	CEO
WEROC	2/2 proxy							
Community Development	Unlimited							
Emergency Services (<i>inc LEMC</i>)	1/1 proxy							
Tourism (<i>inc NEWTRAVEL</i>)	1/1 proxy							
Transport (<i>inc RRG</i>)	1/1 proxy							
Agriculture (<i>Inc Eastern Wheatbelt Biodiversity Group (EWBG), Rural Water, Skeleton Weed</i>)	1/1 proxy 1/1 proxy 1/1 proxy							
Sport & Recreation	Unlimited							
WALGA	1/1 proxy							
Development Assessment Panel	2/2 proxy							
Bush Fire	1/1 proxy							

Westonia Progress Association	1/1 proxy							
CEACA	1 rep							

12.1.5 CHRISTMAS OFFICE CLOSURE

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

Purpose of the Report



Executive Decision



Legislative Requirement

The purpose of this report is for Council to consider closing the administration offices for a period over the Christmas break.

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. Christmas Day and New Year's Day fall on a Monday this year which creates public holidays following the weekend.

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 21st December which coincides with the outside crew break up.

Comment

The outside crew will commence the Xmas break on Friday 22nd December 2023, with a return to work on and ?????.

Arrangements are in place to provide for emergencies with a skeleton staff available during the holiday period.

It is proposed that the office will be closed from 12.00pm on Friday 22nd December 2023 until Tuesday 2nd January 2024.

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 22nd December 2023 until Tuesday the 2nd January 2024, and that;
2. hold the annual end of year Christmas function at the conclusion of the December Ordinary Council meeting to be held on 21st December 2023.

12.1.6 CEO CONTRACT VARIATION

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	ES1.7.1	
Disclosure of Interest:	Bill Price	
Attachments:	Nil	
Signature:	Officer	CEO

Purpose of the Report

☒ Executive Decision ☐ Legislative Requirement

This report is for Council to consider a slight variation in the existing CEO contract reflecting his residential circumstances change.

Background

Council would be aware that the CEO is employed under an employment contract as per the terms of the Local Government Act 1995. The existing CEO contract is until 17 January 2027.

The contract entitles the CEO to a housing allowance which currently provides a residence located at 26 Pyrites Street with a rental subsidy. The contract also includes communications, water, power and gas subsidies.

It is the intention of the CEO to reside in his own personal residence located in Westonia effective from Friday 13th October 2023, freeing up the existing Council residence located at 26 Pyrites Street for other staff.

Comment

Negotiations have been held between the Shire President and CEO on a possible variation to the contract that will effectively entitle the CEO to retain the original entitlements as part of his contract.

Statutory Environment

Local Government Act 1995 – Employment Contract Negotiations

Policy Implications

Nil

Strategic Implications

Governance – Continually enhance the shires organisational capacity to service the needs of the community.

Financial Implications

Nil

Voting Requirements

☒ Simple Majority ☐ Absolute Majority

OFFICER RECOMMENDATIONS

That the Council endorses the variations to the CEO employment contract as listed.

12.2 COMMUNITY AND REGULATIONS

12.2.1 PLANNING LOCAL LAWS

Responsible Officer:	Bill Price, CEO	
Author:	Jasmine Geier, DCEO	
File Reference:	A2.10.3	
Disclosure of Interest:	Nil	
Attachments:	Fencing Local Law 2023, Shipping/Sea Container Local Law 2023, Historical Precinct Local Law 2023	
Signature:	Officer	CEO

Purpose of the Report

☐ Executive Decision

☐ Legislative Requirement

The purpose of this report is for Council to repeal the 3 Local Laws (Historical Precinct, Shipping/Sea Containers and Fencing) recently adopted due to errors made in the original adoption process, with the intention to recommence the process again in the correct format.

Background

Council would be aware that earlier in the year a process of the adoption of several Local Laws was undertaken as part of the Local Planning Strategy and process.

The Joint Standing Committee on Delegated Legislation have considered the local laws at its recent meeting and resolved to write to Council recommending the following actions.

Shire of Westonia - Westonia Historical Precinct Local Law 2023

The Council of the Shire of Westonia resolves to undertake to the Joint Standing Committee on Delegated Legislation that:

1. Within 6 months, repeal the local law.
2. Not enforce the local law to the contrary before it is repealed in accordance with undertaking 1.
3. The Shire ensures any new local law:
 - contains the correct adoption date in the preamble
 - inserts clause numbers in parts 2 to 5
 - corrects the typographical errors in clause 1.5 and subclause (c) of the first paragraph of part 4.
4. Where the local law is made publicly available by the Shire, whether in hard copy or electronic form, ensure that it is accompanied by a copy of the undertaking.

Shire of Westonia - Shipping and/or Sea Container Local Law 2023

The Council of the Shire of Westonia resolves to undertake to the Joint Standing Committee on Delegated Legislation that:

1. Within 6 months, repeal the local law.
2. Not enforce the local law to the contrary before it is repealed in accordance with undertaking 1.
3. Any new local law:
 - is not to apply retrospectively
 - does not contain the typographical errors in clauses 1.5, 2.1(2), 2.1(3), 2.2(c), 2.3, Part 3 and the formatting errors throughout the local law.
4. Where the local law is made publicly available by the Shire, whether in hard copy or electronic form, ensure that it is accompanied by a copy of the undertaking.

Shire of Westonia Fencing Local Law 2023

The Council of the Shire of Westonia resolves to undertake to the Joint Standing Committee on Delegated Legislation that:

1. Within 6 months, repeal the local law.

2. The Shire is to ensure:

- that free public access to given to the standards referred to in any new local law
 - the preamble of any new local law contains the correct adoption date
 - any new local law inserts the name of the Shire in the definition of local government in clause 1.5.
3. Not enforce the local law before it is repealed in accordance with undertaking 1.
4. Where the local law is made publicly available by the Shire, whether in hard copy or electronic form, ensure that it is accompanied by a copy of the undertaking.

Comment

It is recommended that Council correct the errors listed above and recommence the process in the correct format.

Statutory Environment

Section 3 of the Local Government Act 1995 allows Council to make Local laws within its district while Section 6 provides the setting of fees and charges, including penalties.

Policy Implications

Council currently has a Shipping and/or Sea Container Policy which will be obsolete in the advent of adoption of a local Law.

Strategic Implications

Provides Council with certainty over its development control process.

Financial Implications

Nil

Voting Requirements

☐

Simple Majority

☒

Absolute Majority

OFFICER RECOMMENDATIONS

That Council resolves to undertake to the Joint Standing Committee on Delegated Legislation the following:-

1. Within 6 months, repeal the local law.
2. Not enforce the local law to the contrary before it is repealed in accordance with undertaking 1.
3. The Shire ensures any new local law errors have been corrected.
4. Where the local law is made publicly available by the Shire, whether in hard copy or electronic form, ensure that it is accompanied by a copy of the undertaking.

12.3 WORKS AND SERVICES

Nil

12.4 ENVIRONMENTAL HEALTH, PLANNING AND BUILDING SERVICES

12.4.1 SALE OF LAND LOT 334 (25) PYRITES STREET – USE OF COMMON SEAL

Responsible Officer:	Bill Price, CEO
Author:	Bill Price, CEO
File Reference:	T.1.1.3
Disclosure of Interest:	Nil
Attachments:	Nil

Signature:	Officer	CEO
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Purpose of the Report



Executive Decision



Legislative Requirement

The purpose of this report is for Council to consider selling Lot 334 (25) Pyrites Street to Damian & Fiona Hird.

Background

Council have been selling land via a Conditional Land Release arrangement to help promote population growth and development within the townsite.

Council has received an application from a Damian & Fiona Hird who wishes to purchase lot 334 (25) Pyrites Street Westonia with the intention to construct a residence and shed.

Below is a map illustrating the lot in question.



Comment

This particular lot has all services to it.

Should Council approve the sale the President and the CEO will be required to sign the Transfer of Landform and affix the Common Seal.

Statutory Environment

Nil

Policy Implications

Nil



Strategic Implications

Nil



Financial Implications

Nil.



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council approve the sale of Lot 334 (25) Pyrites Street to Damian & Fiona Hird and authorise the President and CEO in affixing the common seal on the Transfer of Land Ownership form.

12.4.2 PURCHASE OF VACANT LIGHT INDUSTRIAL LOTS FROM DEPARTMENT OF LANDS

Responsible Officer:	Bill Price, CEO	
Author:	Bill Price, CEO	
File Reference:	ES1.7.1	
Disclosure of Interest:	Nil	
Attachments:	Nil	
Signature:	Officer	CEO

Purpose of the Report

☒ Executive Decision ☐ Legislative Requirement

The purpose of this report is for Council to consider purchasing freehold various vacant lots from the Department of Planning, Lands and Heritage for the purpose of having a land bank of light industrial lots for future development.

Background

As Council is aware we have been selling vacant land under a conditional land release arrangement to encourage development within the Westonia townsite.

Council’s existing land bank is depleting quite quickly and there is a need to secure more freehold lots for future planning and development.

Council has previously made application to acquire lots 103 Jasper Street (Residential), and 110, 112-113 and 115-117 Granite Street for Light Industrial purposes. The DPLH have written back advising that they are prepared to sell the lots freehold for the sum of \$ 8,000/lot plus document fees.

Council has also recently made application to the Department for consideration to purchase the following lots 146–150, 152-153, 234, 249-250,258-262, 387 and 427, 17 in total which are all situated around the Old Primary School site for future residential purposes. This request is still being deliberated by the Department.





Comment

It is recommended that Council secure strategic vacant land as a land bank for future development of the townsite determined and in the control of the Council, as dealing with government agencies is becoming more difficult and costs and red tape are likely to keep escalating on an ongoing basis.

The purchase of the strategic lots as listed will be a long-term fix for future anticipated development of the Westonia townsite.

Statutory Environment

Land Administration Act.

Policy Implications

Nil

Strategic Implications

Social – Plan & Develop residential and light industrial land.

Financial Implications

Council has not made allowance for the purchase of these lots, but we do have an allocation of \$ 165,000 for Council housing (which could be held over until next year) and funds in our Community Development Fund to cover these costs.

Voting Requirements

☐ Simple Majority

☒ Absolute Majority

OFFICER RECOMMENDATIONS

That Council proceed with the purchase of lots 103 Jasper Street (Residential), and 110, 112-113 and 115-117 Granite Street for Light Industrial purposes from the Department of Planning, Lands and Heritage for the sum of \$ 56,000 plus outgoings, utilising funds allocated to the Council housing budget.

12.4.3 CONDITIONAL LAND RELEASE – BLOCK PRICE INCREASE

Responsible Officer:	Bill Price, CEO
Author:	Bill Price, CEO
File Reference:	T.1.1.3
Disclosure of Interest:	Nil
Attachments:	Nil

Signature:	Officer	CEO
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Purpose of the Report



Executive Decision



Legislative Requirement

The purpose of this report is for Council to consider increasing the sale price of land under the Conditional Land Release program to \$ 10,000 per Lot.

Background

Council have been selling land via a Conditional Land Release arrangement to help promote population growth and development within the townsite. It has been a very successful program to date that has generated healthy development within the townsite.

As per the previous agenda item Council are endeavouring to increase their land bank for future development and are now required to pay \$ 8,000 for the light industrial lots, with the residential lots located in Diorite & Quartz Streets still to be determined.

The other consideration for Council is the ambiguous detail in future Headworks costs to the un-serviced lots that are proposed for the Land Bank that will be a burden to the Council.

Comment

Council now only has 7 residential lots remaining in its land bank and with proposed investments in purchasing more land it is recommended that all future lots sold under the Conditional Land Release program be increased to \$ 10,000.

Statutory Environment

Nil

Policy Implications

Nil

Strategic Implications

Social – Plan & Develop residential and industrial land.

Financial Implications

Blocks sold at \$ 10,000 will lessen the cost of the subsidy Council applies to the Conditional Land Release program.

Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council increase the sale price of land under the Conditional Land Release program to \$ 10,000 per Lot.

13. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

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

15. DATE AND TIME OF NEXT MEETING

The next ordinary meeting of Council will be held on Thursday schedule 16th November 2023 commencing at 3.30pm.

16. MEETING CLOSURE

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