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## CONFIRMED MINUTES

### Shire of West Arthur Ordinary Council Meeting 16 August 2022

#### MISSION STATEMENT

*To value and enhance our community lifestyle and environment through strong local leadership, community involvement and effective service delivery.*

#### DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of West Arthur for any act, omission or statement or intimation occurring during Council or Committee meetings or during formal/informal conversations with staff. The Shire of West Arthur disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings or discussions. Any person or legal entity that act or fails to act in reliance upon any statement does so at the person's or legal entity's own risk.

The purpose of this council meeting is to discuss and, where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member or officer of the Shire of West Arthur during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of West Arthur. The Shire of West Arthur warns that anyone who has an application lodged with the Shire of West Arthur must obtain and only should rely on WRITTEN CONFIRMATION of the outcome of the application, and any conditions attaching to the decision made by the Shire of West Arthur in respect of the application.

Persons should be aware that the provisions of the Local Government Act 1995 (section 5.25 (e)) establish procedures for revocation or rescission of a Council decision.

The Shire of West Arthur expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a member or officer, or the content of any discussion occurring, during the course of the Council meeting

These Minutes were confirmed at the ordinary council meeting on: 20 September 2022

Signed: 

Presiding Member at the meeting at which the Minutes were Confirmed.

**SHIRE OF WEST ARTHUR**

Minutes of the Ordinary Meeting of Council held in the Council Chambers on Tuesday 16<sup>th</sup> August 2022  
– commencing at 7.00pm.

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**1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS**

The Presiding Member declared the meeting open at 7.12pm.

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

COUNCILLORS:	Cr Neil Morrell	(Shire President)
	Cr Graeme Peirce	(Deputy Shire President)
	Cr Adam Squires	
	Cr Robyn Lubcke	
	Cr Karen Harrington	
	Cr Duncan South	
STAFF:	Vin Fordham Lamont	(Chief Executive Officer)
	Raj Sunner	(Manager Corporate Services)
APOLOGIES:	Kerryn Chia	(Projects Officer)
	Cr Neil Manuel	

ON LEAVE OF ABSENCE:

Nil

ABSENT:

Nil

MEMBERS OF THE PUBLIC:

Nil

**3. ANNOUNCEMENTS BY THE PRESIDING MEMBER**

Cr Morrell encouraged staff and councillors to keep up the good work.

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

Nil

**5. PUBLIC QUESTION TIME**

Nil

**6. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS**

Nil

**7. APPLICATIONS FOR LEAVE OF ABSENCE**

Cr Neil Morrell submitted a Leave of Absence form requesting 10 days leave from Council from Friday 19<sup>th</sup> August to Tuesday 30<sup>th</sup> August.

**Voting Requirements:**

Absolute Majority

**Recommendation:**

**That Council endorse the Leave of Absence request from Cr Neil Morrell for leave from Council from 19<sup>th</sup> August 2022 to 30<sup>th</sup> August 2022.**

Moved: Cr Peirce

Seconded: Cr Harrington

**CARRIED BY ABSOLUTE MAJORITY 6/0**

Cr Squires requested leave for the September Council Meeting. Did not provide a written application and Council did not vote on this verbal request. Cr Squires will provide a written application to the CEO prior to the September Council Meeting.

**8. DISCLOSURES OF INTEREST**

Nil

**9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS HELD****9.1 Ordinary Council Meeting Minutes 26<sup>th</sup> July 2022****Statutory Environment:**

Section 5.22 of the *Local Government Act* provides that minutes of all meetings are to be kept and submitted to the next ordinary meeting of the council or the committee, as the case requires, for confirmation.

**Voting Requirements:**

Simple Majority

**Recommendation:**

**That the Minutes of the Ordinary Meeting of Council held in the Council Chambers on 26th July 2022 be confirmed as true and correct.**

Moved: Cr Harrington

Seconded: Cr Lubcke

**CARRIED 6/0**

**10. REPORTS OF COMMITTEES OF COUNCIL**

Nil

**11. REPORTS FROM COUNCILLORS****Cr Neil Morrell (President)**

Cr Morrell attended the recent 4WDL meeting.

**Cr Graeme Peirce (Deputy President)**

Nil

**Cr Neil Manuel**

Nil

**Cr Adam Squires**

Cr Squires attended the Cottage Homes meeting on 8<sup>th</sup> August. Ros King was appointed as the new gardener.

**Cr Robyn Lubcke**

Cr Lubcke attended the CRC meeting.

**Cr Karen Harrington**

Cr Harrington attended the ongoing Community Builders Musters.

**Cr Duncan South**

Nil

**12. CHIEF EXECUTIVE OFFICER****12.1 Update COVID-19 Financial Hardship Policy**

<b>File Reference:</b>	<b>ADM 060</b>
<b>Location:</b>	<b>N/A</b>
<b>Applicant:</b>	<b>N/A</b>
<b>Author:</b>	<b>Vin Fordham Lamont - CEO</b>
<b>Authorising Officer</b>	<b>Vin Fordham Lamont - CEO</b>
<b>Date:</b>	<b>2 June 2022</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>1. Updated Policy F4.2 b COVID-19 Financial Hardship</b>

**Summary:**

Council is requested to consider approving the proposed amendments to the existing policy F4.2(b) COVID-19 Financial Hardship.

**Background:**

This policy was adopted by Council in 2020 to give effect to the Shire's commitment to support the whole community to meet the unprecedented challenges arising from the COVID-19 pandemic. The policy is intended to ensure that we offer fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

**Comment:**

Clause 4.10 has been added as it was identified by the Auditor General who stated in late 2021 that she expected LGs to have in such policies a conflict of interest clause. The purpose of such a clause is to identify and manage actual, potential and perceived conflicts of interest for staff who assess applications for financial hardship due to COVID-19.

Other minor changes have also been made to the existing policy and have been highlighted in the attached document for ease of identification.

**Consultation:**

DKM Workplace Solutions

**Statutory Environment:**

Local Government Act 1995  
Role of Council s 2.7(2)(b)

**Policy Implications:**

Existing policy F4.2(b) COVID-19 Financial Hardship will be updated in Council's Policy Manual.

**Financial Implications:**

Nil

**Strategic Implications:**

West Arthur Towards 2031

Theme: Leadership and Management

Outcome: Establish and maintain sound business and governance structures

Strategy: Comply with regulations and best practice standards to drive good decision making by Council and Staff

**Risk Implications:**

***Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it.*** The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

**Risk Themes:**

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

**Risk Matrix:**

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Mismanagement of conflicts of interest by Staff responsible for assessing financial hardship applications as a result of COVID-19
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	(9) Medium
Risk Likelihood (based on history and with existing controls)	(3) Possible
Risk Consequence	(3) Moderate
Principal Risk Theme	Compliance failure
Risk Action Plan (Controls or Treatment Proposed)	Adopt updated policy

**Voting Requirements:**  
Simple Majority

**Officer Recommendation:**

That Council adopt the amendments to the existing policy F4.2(b) COVID-19 Financial Hardship as presented.

Moved: Cr Lubcke

Seconded: Cr South

**CARRIED 6/0**

**ATTACHMENT/S**

1. Updated Policy F4.2 b COVID-19 Financial Hardship





## Shire of West Arthur Council Policy – COVID-19 Financial Hardship

Policy Number	F4.2 b Finance
Policy Title	COVID-19 Financial Hardship Policy
Related Legislation	Local Government Act 1995 (WA) Local Government (Financial Management) Regulations 1996. The Local Government Amendment (COVID-19 Response) Act 2020 Ministerial Order May 2020 - Local Government (Covid-19 Response) Order 2020 Local Government (COVID-19 Response) Amendment Order 2021 (Amendment Order)
Strategic Outcome Supported	
Adopted by Council	2020
Review	2023

### 1. Objective

To give effect to our commitment to support the whole community to meet the unprecedented challenges arising from the COVID19 pandemic, the Shire of West Arthur recognises that these challenges will result in financial hardship for our ratepayers.

This Policy is intended to ensure that we offer fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

### 2. Scope

This policy applies to:

1. outstanding rates and service charges as at the date of adoption of this policy; and
2. rates and service charges levied **for the 2020/21 financial year thereafter.**

It is a reasonable community expectation, as we deal with the effects of the pandemic that those with the capacity to pay rates will continue to do so. For this reason, the Policy is not intended to provide rate relief to ratepayers who are not able to evidence financial hardship and the statutory provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* will apply.

### 3. Definitions

**Debtor** – means an individual, organisation or other party that transacts with the Shire where goods or services are provided, use of facilities are made available, fines and licence fees are

levied and any other transaction that results in an expected future payment to the Shire.

**Financial hardship** means a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants.

#### 4. Policy Statement

##### 4.1 Payment Difficulties, Hardship and Vulnerability 1

Payment difficulties, or short-term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates or service charge debt.

Financial hardship occurs where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependants. The Shire of West Arthur recognises the likelihood that COVID19 will increase the occurrence of payment difficulties, financial hardship, and vulnerability in our community. This policy is intended to apply to all ratepayers experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc.

##### 4.2 Anticipated Financial Hardship due to COVID19

We recognise that many ratepayers are already experiencing financial hardship due to COVID-19. We respect and anticipate the probability that additional financial difficulties will arise when their rates are received.

We will contact ratepayers at the time their account falls into arrears, to advise them of the terms of this policy and encourage eligible ratepayers to apply for hardship consideration. Where possible and appropriate, we will also provide recommendations to contact a recognised financial counsellor and/or other relevant support services.

We further appreciate that some community groups may lease Shire facilities may experience financial hardship. We encourage community groups who do lease Shire facilities to engage with the Shire, based on the intent of this policy. to review what if any financial hardship support maybe available whether that be access to Shire resources or assistance with external grants.

##### 4.3 Financial Hardship Criteria

While evidence of hardship will be required, we recognise that not all circumstances are alike. We will take a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment
- Sickness or recovery from sickness
- Low income or loss of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some

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<sup>1</sup> Adapted from the Ombudsman Western Australia publication, **Local government collection of overdue rates for people in situations of vulnerability: Good Practice Guidance:** <http://www.ombudsman.wa.gov.au/>

payment and where possible, entering into a payment proposal. We will consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

#### 4.4 Payment Arrangements

Payment arrangements facilitated in accordance with Section 6.49 of the Act are of an agreed frequency and amount. These arrangements will consider the following:

- that a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- the payment arrangement will establish a known end date that is realistic and achievable;
- the ratepayer will be responsible for informing the Shire of West Arthur of any change in circumstance that jeopardises the agreed payment schedule.

#### 4.5 Interest Charges

A ratepayer that meets the Financial Hardship Criteria will not attract interest or penalty charges on rates / service charge debt in 2020/21, subject to the period of time that the Local Government (COVID-19 Response) Ministerial Order 2020 remains effective (SL 2020/67 – Gazetted 8 May 2020).

In the case of severe financial hardship, the Shire of West Arthur may consider writing off interest applicable to the Emergency Services Levy and / or interest previously accrued on rates and service charge debts.

#### 4.6 Deferment of Rates

Deferment of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred rates balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner or if the property is sold or if the pensioner ceases to reside in the property;
- may be paid at any time, BUT the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

#### 4.7 Debt recovery

We will suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises us and makes an alternative plan before defaulting on the 3<sup>rd</sup> due payment, then we will continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates and Service Charge debts that remain outstanding on 1 July 2021, we will offer the ratepayer one further opportunity of adhering to a payment plan that will clear the total debt by the end of the 2021/2022 financial year.

Rates and service charge debts that remain outstanding at the end of the 2021/22 financial year, will then be subject to the rates debt recovery procedures prescribed in the *Local Government Act 1995*.

#### 4.8 Review

We will establish a mechanism for review of decisions made under this policy and advise the applicant of their right to seek review and the procedure to be followed.

#### 4.9 Communication and Confidentiality

We will always maintain confidential communications, and we undertake to communicate with a nominated support person or other third party at your request.

We will advise ratepayers of this policy and its application, when communicating in any format (i.e. verbal or written) with a ratepayer that has an outstanding rates or service charge debt.

We recognise that applicants for hardship consideration are experiencing additional stressors and may have complex needs. We will provide additional time to respond to communication and will communicate in alternative formats where appropriate. We will ensure all communication with applicants is clear and respectful.

#### 4.10 Conflict Of Interest

A conflict of interest involves a conflict between an employee's duties and their personal or private interests.

It isn't wrong or unethical to have a conflict of interest; what is important is that it is identified and appropriately managed.

Conflicts of interest can be actual, perceived or potential.

An actual conflict of interest may arise when an employee is asked to make a decision that directly affects or impacts their personal or private interests.

Importantly, some conflicts may only be perceived—an employee's decision could be questioned based on a personal or private interest that may not actually have impacted any decision.

A potential conflict of interest arises where an employee has private interests that could conflict with their official duties in the future, or where an employee has competing interests because they hold more than one official role or duty.

Employees will ensure that there is no actual, perceived, or potential conflict of interest between their personal interests and the impartial fulfilment of their professional duties and specifically in relation to any aspect of this policy.

Employees therefore must behave or act in a manner at all times that demonstrates their impartial involvement with Shire work and that this work doesn't involve bias such as:

- Personal beliefs or attitudes
- Personal or business interest or rights;
- Interest or rights of you family, friends, or colleagues.

If any such perceived bias appears to exist the employee must remove themselves from any work and/or decision in relation to this policy. This includes unwarranted contact with

ratepayers as this could be construed as trying to unduly influence outcomes.

Employees will lodge written notice via their Supervisor with the Chief Executive Officer describing any actual, perceived, or potential conflict of interest.

The Chief Executive Officer will review and notify the employee in writing, after having assessed the conflict-of-interest declaration, as to whether the employee is to be removed from any processes and or decisions and or other mitigation actions.

## **5. Legislative and Strategic Context**

Local Government Act 1995 (WA)

Local Government (Financial Management) Regulations 1996.

## **6. Associated Documents**

The Local Government Amendment (COVID-19 Response) Act 2020

Ministerial Order May 2020 - Local Government (Covid-19 Response) Order 2020

Local Government (COVID-19 Response) Amendment Order 2021 (Amendment Order)

## 12.2 Communications and Social Media Policy

**File Reference:** ADM015  
**Location:** N/A  
**Applicant:** N/A  
**Author:** V Fordham Lamont – Chief Executive Officer  
**Authorising Officer:** V Fordham Lamont – Chief Executive Officer  
**Date:** 3 August 2022  
**Disclosure of Interest:** Nil  
**Attachments:** 1. Communications and Social Media Policy

### Summary:

Council is requested to consider adopting the attached Communications and Social Media policy and adding it to the Shire of West Arthur Policy Manual.

### Background:

Cr Harrington contacted the CEO a month or so ago to ask whether the Shire had a Social Media Policy. This is an important policy as it ensures consistent and approved messaging from the organisation to external stakeholders. The Shire does not currently have a policy of this nature.

### Comment:

The CEO obtained a suitable template from WALGA and customised it for the Shire of West Arthur. It is now considered to be in an appropriate format for adoption.

### Consultation:

WALGA

### Statutory Environment:

Local Government Act 1995  
s2.7(2)(b) Role of Council

### Policy Implications:

The new policy will be added to the Shire's Policy Manual.

### Financial Implications:

Nil

### Strategic Implications:

West Arthur Towards 2031

Theme: Leadership and Management

Outcome: Establish and maintain sound business and governance structures

### Risk Implications:

***Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it.*** The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

**Risk Themes:**

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

**Risk Matrix:**

Consequence Likelihood		Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Providing inaccurate advice/information to the public and other external stakeholders
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	(4) Major
Risk Likelihood (based on history and with existing controls)	(3) Likely
Risk Consequence	(12) High
Principal Risk Theme	Providing inaccurate advice/information
Risk Action Plan (Controls or Treatment Proposed)	Adopt Communications and Social Media policy.

**Voting Requirements:**  
Simple majority**Officer Recommendation:**

That Council adopt the attached Communications and Social Media policy and authorise adding it to the Shire of West Arthur Policy Manual.

Moved: Cr HarringtonSeconded: Cr Peirce**CARRIED 6/0****ATTACHMENT**

1. Communications and Social Media Policy



# Communications and Social Media Policy

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## Policy Objective

This policy establishes protocols for the Shire of West Arthur's official communications with our community to ensure the Shire is professionally and accurately represented and to maximise a positive public perception of the Shire.

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## Policy Scope

This policy applies to:

1. Communications initiated or responded to by the Shire of West Arthur with our community; and
  2. Council Members when making comment in either their Shire of West Arthur role or in a personal capacity.
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## Policy Statement

### 1 Official Communications

The purposes of the Shire's official communications include:

- Sharing information required by law to be publicly available.
- Sharing information that is of interest and benefit to the Community.
- Promoting Shire events and services.
- Promoting Public Notices and community consultation / engagement opportunities.
- Answering questions and responding to requests for information relevant to the role of the Shire.
- Receiving and responding to community feedback, ideas, comments, compliments and complaints.

The Shire's official communications will be consistent with relevant legislation, policies, standards and the positions adopted by the Council. Our communications will always be respectful and professional.

The Shire will use a combination of different communication modes to suit the type of information to be communicated and the requirements of the community or specific audience, including:

- Website;
- Advertising and promotional materials;
- Media releases prepared for the Shire President, to promote specific Shire of West Arthur positions;
- Social media; and
- Community newsletters, letter drops, and other modes of communications undertaken by the Shire's Administration at the discretion of the CEO.

## Communications and Social Media Policy

### 2 Speaking on behalf of the Shire of West Arthur

The Shire President is the official spokesperson for the Shire of West Arthur and may represent the Shire in official communications, including; speeches, comment, print, electronic and social media.

Where the Shire President is unavailable, the Deputy Shire President may act as the spokesperson.

The CEO may speak on behalf of the Shire of West Arthur, where authorised to do so by the Shire President.

The provisions of the *Local Government Act 1995* essentially direct that only the Shire President, or the CEO if authorised, may speak on behalf of the Local Government. It is respectful and courteous to the office of Shire President to refrain from commenting publicly, particularly on recent decisions or contemporary issues, until such time as the Shire President has had opportunity to speak on behalf of the Shire of West Arthur.

Communications by Council Members and employees, whether undertaken in an authorised official capacity or as a personal communication, must not:

- bring the Shire of West Arthur into disrepute,
- compromise the person's effectiveness in their role with the Shire,
- imply the Shire's endorsement of personal views,
- imply the Council Member or employee is speaking on behalf of the Shire, unless authorised to do so; or
- disclose, without authorisation, confidential information.

Social media accounts or unsecured website forums must not be used to transact meetings which relate to the official business of the Shire of West Arthur.

Council member communications must comply with the Code of Conduct and the *Local Government (Rules of Conduct) Regulations 2007*.

## Communications and Social Media Policy

### 3 Responding to Media Enquiries

All enquiries from the Media for an official Shire of West Arthur comment, whether made to an individual Council Member or Employee, must be directed to the CEO or a person authorised by the CEO. Information will be coordinated to support the Shire President or CEO (where authorised) to make an official response on behalf of the Shire of West Arthur.

Council Members may make comments to the media in a personal capacity – refer to clause 7.1 below.

### 4 Website

The Shire of West Arthur will maintain an official website, as our community's on-line resource to provide access to the Shire's official communications.

### 5 Social Media

The Shire of West Arthur uses Social Media to facilitate interactive information sharing and to provide responsive feedback to our community. Social Media will not however, be used by the Shire to communicate or respond to matters that are complex or relate to a person's or entity's private affairs.

The Shire of West Arthur maintains the following Social Media accounts:

- Facebook.

The Shire of West Arthur may also post and contribute to Social Media hosted by others, so as to ensure that the Shire's strategic objectives are appropriately represented and promoted.

The Shire actively seeks ideas, questions and feedback from our community however, we expect participants to behave in a respectful manner. The Shire of West Arthur will moderate its Social Media accounts to address and where necessary delete content deemed to be:

- Offensive, abusive, defamatory, objectionable, inaccurate, false or misleading;
- Promotional, soliciting or commercial in nature;
- Unlawful or which incites others to break the law;
- Information which may compromise individual or community safety or security;
- Repetitive material copied and pasted or duplicated;
- Content that promotes or opposes any person campaigning for election to the Council, appointment to official office, or any ballot;
- Content that violates intellectual property rights or the legal ownership of interests or another party; and
- Any other inappropriate content or comments at the discretion of the Shire.

Where a third party contributor to a Shire of West Arthur's social media account is identified as posting content, which is deleted in accordance with the above, the Shire may at its complete discretion block that contributor for a specific period of time or permanently.

## Communications and Social Media Policy

### 5.1 Use of Social Media in Emergency Management and Response

The Shire of West Arthur may use the following channels to communicate and advise our community regarding Emergency Management:

- Facebook
- Text Messaging Platform
- WhatsApp (or similar)

## 6 Record Keeping and Freedom of Information

Official communications undertaken on behalf of the Shire of West Arthur, including on the Shire's Social Media accounts and third party social media accounts must be created and retained as local government records in accordance with the Shire's Record Keeping Plan and the *State Records Act 2000*. These records are also subject to the *Freedom of Information Act 1992*.

Council Member communications that relate to their role as a Council Member are subject to the requirements of the Shire's Record Keeping Plan and the *State Records Act 2000*. Council Members are responsible for transferring these records to the Shire's administration. Council Member records are also subject to the *Freedom of Information Act 1992*.

## 7 Personal Communications

Personal communications and statements made privately; in conversation, written, recorded emailed, texted or posted in personal social media, have the potential to be made public, whether intended or not.

On the basis that personal or private communications may be shared or become public at some point in the future, Council Members should ensure that their personal or private communications do not breach the requirements of this policy, the Code of Conduct and the *Local Government (Rules of Conduct) Regulations 2007*.

### 7.1 Council Member Statements on Shire Matters

A Council Member may choose to make a personal statement publicly on a matter related to the business of the Shire of West Arthur.

Any public statement made by a Council Member, whether made in a personal capacity or in their Local Government representative capacity, must:

1. Clearly state that the comment or content is a personal view only, which does not necessarily represent the views of Shire of West Arthur.
2. Be made with reasonable care and diligence;
3. Be lawful, including avoiding contravention of; copyright, defamation, discrimination or harassment laws;
4. Be factually correct;
5. Avoid damage to the reputation of the local government;
6. Not reflect adversely on a decision of the Council;

## Communications and Social Media Policy

7. Not reflect adversely on the character or actions of another Council Member or Employee;
8. Maintain a respectful and positive tone and not use offensive or objectionable expressions in reference to any Council Member, Employee or community member.

A Council Member who is approached by the media for a personal statement may request the assistance of the CEO.

Comments which become public and which breach this policy, the Code of Conduct or the *Local Government (Rules of Conduct) Regulations 2007*, may constitute a minor breach of the *Local Government Act 1995* and may be referred for investigation.

**13. FINANCE****13.1 Adoption Of 2022/2023 Budget**

<b>File Reference:</b>	<b>N/A</b>
<b>Location:</b>	<b>N/A</b>
<b>Applicant:</b>	<b>N/A</b>
<b>Author:</b>	<b>M King – Manager Financial Reporting</b>
<b>Authorising Officer</b>	<b>R Sunner – Manager Corporate Services</b>
<b>Date:</b>	<b>11 August 2022</b>
<b>Disclosure of Interest:</b>	<b>N/A</b>
<b>Attachments:</b>	<b>2022/2023 Statutory Budget</b>
	<b>2022/2023 Fees and Charges</b>
	<b>2022/2023 Budget Summary</b>

**Summary:**

The *Local Government Act 1995*, section 6.2, requires a local government to prepare and adopt a budget before 31 August each year. It is recommended that Council adopts the attached draft 2022/2023 Annual Budget.

**Background:**

The draft 2022/2023 Budget has been compiled based on the principles contained in the Strategic Community Plan and in accordance with presentations made to Council at budget workshops.

The budget is based on an increase in total rate revenue of 6.0%. There has been a reduction in the rate in the dollar due to an increase in UV property valuations by the Valuer General.

The ministerial order announced on 8 May 2020 has been extended to remain in force for the 2022/23 year and had the following implications on the 2022/23 budget:

Penalty interest remains at 7%. (Prior to the ministerial order the rate was 11%)

Instalment interest may remain at a maximum of 5.5% if a Local Government has a Hardship Policy and to be a maximum of 3% if a Local Government does not have a hardship policy. A 3% rate is proposed.

For those that are in hardship and meet the Local Government Hardship policy eligibility, then no penalty interest or instalment interest rate applies. Each Local Government decides on approving the application for hardship.

**Comment:**

The main features of the draft 2022/23 Annual Budget are as follows; major items of income:

- Rates \$1,885,423
- Operating Grants \$ 550,100
- Non-operating Grants \$1,200,962
- Fees & Charges \$ 295,450

Proposed capital expenditure of \$3,081,322, funded as follows:

- Reserve funded \$ 921,730
- Non-operating grants \$1,200,962
- Proceeds from sales \$ 144,050
- New borrowings (plant) \$ 270,000
- Own source (Municipal fund) \$ 544,580

The capital works include:

- a. roads program totalling \$1,083,221, comprising:
  - Roads to Recovery \$ 337,530
  - Regional Road Group \$ 566,091
  - Shire funded road projects \$ 179,600

These works are principally funded via federal and state government grants. Delivery of this work will require \$375,951 to be funded from general revenue.

- b. plant replacement of \$635,696 of which the major components are as follows:
  - Loader \$ 320,000
  - Water tanker \$ 70,000
  - vehicle replacements \$ 93,000
  - mower \$ 40,000
  - trailer \$ 82,400
  - generator \$ 26,996 (50% grant funded)

During the year there will be a transfer of \$303,798 into the plant reserve and a transfer of \$194,650 from this reserve. The net trade cost of the loader replacement will be funded from a new loan of \$270,000.

- c. other infrastructure projects totalling \$627,656 which include the following projects:
  - Darkan Railway Reserve redevelopment \$ 392,369
  - Darkan Refuse Site redevelopment \$ 120,000
  - Growden Place water infrastructure \$ 20,000
  - Lake Towerrinning changeroom conversion, landscaping \$ 20,287
  - Lake Towerrinning access improvements \$ 75,000

These projects are being directly funded from grant funding provided by the Federal Government LRCI Program - \$386,544, in addition to \$112,080 funded from reserves and \$129,000 from general revenue.

- d. land and buildings expenditure of \$734,749 which includes the following projects:
  - New staff house and housing improvements \$ 597,100
  - Office at the Shire depot \$ 44,000
  - Upgrade of power at Darkan Sports Precinct \$ 90,000
  - Completion of Arthur River fire shed \$ 3,649

LRCI funding will be used to fund the power upgrade. Reserve funds will fund \$615,000 of building upgrades with the balance funded from general revenue.

The estimated brought forward balance is \$1,481,341. This figure is unaudited and may change once the annual accounts are finalised. The major contributor to this carried forward amount is the advance payment of the Commonwealth Financial Assistance Grants for 2022/23 which was received in June 2022.

### **Statutory Environment:**

Local Government Act 1995

“6.2. Local government to prepare annual budget

- (1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt\*, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.

\* Absolute majority required. In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —

- (a) the expenditure by the local government; and

- (b) the revenue and income, independent of general rates, of the local government; and
  - (c) the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.
- (2) For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.
- (3) The annual budget is to incorporate —
- (a) particulars of the estimated expenditure proposed to be incurred by the local government; and
  - (b) detailed information relating to the rates and service charges which will apply to land within the district including —
    - (i) the amount it is estimated will be yielded by the general rate; and
    - (ii) the rate of interest (if any) to be charged by the local government on unpaid rates and service charges;
- and
- (c) the fees and charges proposed to be imposed by the local government; and
  - (d) the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and
  - (e) details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and
  - (f) particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and
  - (g) such other matters as are prescribed.
- (4) Regulations may provide for —
- (a) the form of the annual budget; and
  - (b) the contents of the annual budget; and
  - (c) the information to be contained in or to accompany the annual budget.”

The Local Government (COVID-19 Response) Ministerial Order 2020 was gazetted on the 8 May 2020. The draft 2022/23 budget gives consideration to the consequences of the COVID-19 pandemic and in accordance with the Ministerial Order, adjustments have been made to interest rates charged on the instalment option and overdue rates. The Council also considered a COVID-19 Financial Hardship Policy to further support ratepayers suffering hardship.

#### **Policy Implications:**

The budget takes into account the COVID-19 Financial Hardship Policy and Elected Members Remuneration Policy.

#### **Financial Implications:**

Budget of estimated income and expenditure for the 2022/23 financial year.

#### **Strategic Implications:**

The Shire’s Corporate Business Plan 2021-25 was used to develop the Shire’s 2022/23 Budget.



**Sustainability Implications:**

- **Environmental:** There are no known significant environmental implications
- **Economic:** Adoption of the budget allows the Shire to continue to operate
- **Social:** There are no known significant social considerations

**Voting Requirements:**

Simple majority

**Officer Recommendation:**

1. That, in accordance with Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, Council adopts the Shire of West Arthur 2022/2023 Budget, as presented as attached.
2. That, in accordance with Sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995, Council for the purpose of yielding the deficiency disclosed by the 2022/23 Budget adopted at Part 1 above, imposes the following general rates and minimum payments on Gross Rental and Unimproved Values (as shown at Note 1 of the 2022/23 Budget).

Unimproved Value	Rate in \$	Minimum Rate
Residential (GRV) Darkan Townsite	0.07857	\$563.00
Residential (GRV) Other Townsite	0.07857	\$393.00
UV Properties	0.004623	\$563.00

3. That, in accordance with Section 6.45 of the Local Government Act 1995 and Regulation 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominates the following due dates for the payment in full by instalments:

**One Instalment Option:**

To pay the total amount of rates and charges included on the rate notice in full by the 35<sup>th</sup> day after the rate notice issue.

Full payment	03/10/2022
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**Two Instalments Option:**

1 <sup>st</sup> Instalment due date	03/10/2022
2 <sup>nd</sup> Instalment due date	05/12/2022

**Four Instalments Option:**

1 <sup>st</sup> Instalment due date	03/10/2022
2 <sup>nd</sup> Instalment due date	05/12/2022
3 <sup>rd</sup> Instalment due date	06/02/2023
4 <sup>th</sup> Instalment due date	10/04/2023

4. That, in accordance with Section 6.45 of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$5.00 for each instalment after the initial instalment is paid.

5. That, in accordance with Section 6.45 of the Local Government Act 1995 and Regulation 68 of the Local Government (Financial Management) Regulations 1996, and clause 13 of the Local Government (COVID-19 Response) Ministerial Order 2020 gazetted on 8 May 2020, Council adopts an interest rate of 3.0% where the owner has elected to pay rates and service charges through an instalment option.
6. That, in accordance with Section 6.45 of the Local Government Act 1995 and Regulation 70 of the Local Government (Financial Management) Regulations 1996, and clause 13 of the Local Government (COVID-19 Response) Ministerial Order 2020 gazetted on 8 May 2020, Council adopts an interest rate of 7% for rates and other charges and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.
7. That, in accordance with Section 67 of the Waste Avoidance and Resources Recovery Act 2007, Council adopts the following charges for the removal and deposit of domestic and commercial waste:

Residential and Commercial Premises Includes one general refuse bin/one recycling bin	\$ 205.00
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8. That, in accordance with Section 5.99 of the Local Government Act 1995 and Regulation 34 of the Local Government (Administration) Regulations 1996, Council adopts the following annual fees and allowances for elected members:
 

Allowance; Shire President	\$ 4000.00 per annum
Allowance; Deputy Shire President	\$ 1000.00 per annum
Councillor – Council meeting attendance fee	\$100 per meeting
Councillor – Shire Committee and external meeting fee	\$70 per meeting
Shire representation at other meetings	\$100 per meeting
Communications Allowance	\$500 per annum
Travel reimbursement per km	
• 1600 cc and under	0.5669 cents/km
• 1601-2600 cc	0.6866 cents/km
• 2601 cc and over	0.9554 cents/km
9. That, in accordance with Section 6.11 of the Local Government Act 1995, Council adopts transfers/movements to and from Reserve Accounts as detailed in Note 8 of the Statutory Statements.
10. That, in accordance with Section 6.16 of the Local Government Act 1995, Council adopts the Fees and Charges 2022/2023 included as attached.
11. That, in accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and AASB 1031 Materiality, Council adopts the level to be used in the Statement of Financial Activity in 2022/23 for the reporting of material variance as 10% or \$10,000, whichever is the greater.

Moved: Cr LubckeSeconded: Cr South**CARRIED 6/0****ATTACHMENTS**

2022/2023 Statutory Budget

2022/2023 Fees and Charges

2022/2023 Budget Summary

**SHIRE OF WEST ARTHUR**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**LOCAL GOVERNMENT ACT 1995**

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## SHIRE OF WEST ARTHUR

STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	2(a)	1,885,423	1,778,616	1,776,244
Operating grants, subsidies and contributions	10	550,100	1,841,480	813,807
Fees and charges	15	295,450	333,377	262,985
Interest earnings	11(a)	118,897	42,090	36,389
Other revenue	11(b)	68,353	115,079	71,872
		2,918,223	4,110,642	2,961,297
<b>Expenses</b>				
Employee costs		(1,996,848)	(1,734,553)	(1,869,777)
Materials and contracts		(1,131,500)	(752,729)	(811,033)
Utility charges		(90,405)	(82,856)	(93,534)
Depreciation on non-current assets	6	(2,217,441)	(2,145,206)	(2,140,359)
Interest expenses	11(d)	(25,062)	(25,232)	(25,232)
Insurance expenses		(117,423)	(103,527)	(103,791)
Other expenditure		(48,000)	(51,795)	(36,500)
		(5,626,679)	(4,895,898)	(5,080,226)
		(2,708,456)	(785,256)	(2,118,929)
Non-operating grants, subsidies and contributions	10	1,200,962	1,632,953	995,128
Profit on asset disposals	5(b)	20,676	43,505	6,799
Loss on asset disposals	5(b)	(17,355)	(5,241)	(5,350)
		1,204,283	1,671,217	996,577
<b>Net result for the period</b>		<b>(1,504,173)</b>	<b>885,961</b>	<b>(1,122,352)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(1,504,173)</b>	<b>885,961</b>	<b>(1,122,352)</b>

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

**SHIRE OF WEST ARTHUR**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,910,423	1,815,934	1,796,244
Operating grants, subsidies and contributions		695,100	1,856,262	963,807
Fees and charges		295,450	333,377	262,985
Interest received		118,897	42,090	36,389
Goods and services tax received		164,500	286,468	164,500
Other revenue		68,353	115,079	71,872
		3,252,723	4,449,210	3,295,797
<b>Payments</b>				
Employee costs		(1,996,848)	(1,861,680)	(1,869,777)
Materials and contracts		(1,124,000)	(1,046,511)	(983,533)
Utility charges		(90,405)	(82,856)	(93,534)
Interest expenses		(25,062)	(25,232)	(25,232)
Insurance paid		(117,423)	(103,527)	(103,791)
Goods and services tax paid		(164,500)	(276,454)	(164,500)
Other expenditure		(48,000)	(51,795)	(36,500)
		(3,566,238)	(3,448,055)	(3,276,867)
<b>Net cash provided by (used in) operating activities</b>	4	(313,515)	1,001,155	18,930
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5(a)	(1,370,445)	(1,103,542)	(1,118,315)
Payments for construction of infrastructure	5(a)	(1,710,877)	(1,563,065)	(1,724,905)
Non-operating grants, subsidies and contributions		688,765	1,837,475	698,380
Proceeds from sale of property, plant and equipment	5(b)	144,050	124,062	64,228
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	29,031	28,087	28,087
<b>Net cash provided by (used in) investing activities</b>		(2,219,476)	(676,983)	(2,052,525)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(101,198)	(96,883)	(96,883)
Proceeds from new borrowings	7(a)	270,000	0	0
<b>Net cash provided by (used in) financing activities</b>		168,802	(96,883)	(96,883)
<b>Net increase (decrease) in cash held</b>		(2,364,189)	227,289	(2,130,478)
Cash at beginning of year		4,677,550	4,450,261	4,450,261
<b>Cash and cash equivalents at the end of the year</b>	4	<b>2,313,361</b>	<b>4,677,550</b>	<b>2,319,783</b>

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

**SHIRE OF WEST ARTHUR**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2023**

		<b>2022/23</b>	<b>2021/22</b>	<b>2021/22</b>
	<b>NOTE</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	3	1,481,341	1,162,486	1,162,486
		1,481,341	1,162,486	1,162,486
<b>Revenue from operating activities (excluding rates)</b>				
Specified area and ex gratia rates	2(a)(ii)	3,707	3,498	3,532
Operating grants, subsidies and contributions	10	550,100	1,841,480	813,807
Fees and charges	15	295,450	333,377	262,985
Interest earnings	11(a)	118,897	42,090	36,389
Other revenue	11(b)	68,353	115,079	71,872
Profit on asset disposals	5(b)	20,676	43,505	6,799
		1,057,183	2,379,029	1,195,384
<b>Expenditure from operating activities</b>				
Employee costs		(1,996,848)	(1,734,553)	(1,869,777)
Materials and contracts		(1,131,500)	(752,729)	(811,033)
Utility charges		(90,405)	(82,856)	(93,534)
Depreciation on non-current assets	6	(2,217,441)	(2,145,206)	(2,140,359)
Interest expenses	11(d)	(25,062)	(25,232)	(25,232)
Insurance expenses		(117,423)	(103,527)	(103,791)
Other expenditure		(48,000)	(51,795)	(36,500)
Loss on asset disposals	5(b)	(17,355)	(5,241)	(5,350)
		(5,644,034)	(4,901,139)	(5,085,576)
Non-cash amounts excluded from operating activities	3(b)	2,214,120	1,985,787	2,138,910
<b>Amount attributable to operating activities</b>		(891,390)	626,163	(588,796)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10	1,200,962	1,632,953	995,128
Payments for property, plant and equipment	5(a)	(1,370,445)	(1,103,542)	(1,118,315)
Payments for construction of infrastructure	5(a)	(1,710,877)	(1,563,065)	(1,724,905)
Proceeds from disposal of assets	5(b)	144,050	124,062	64,228
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	29,031	28,087	28,087
<b>Amount attributable to investing activities</b>		(1,707,279)	(881,505)	(1,755,777)
<b>Amount attributable to investing activities</b>		(1,707,279)	(881,505)	(1,755,777)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7(a)	(101,198)	(96,883)	(96,883)
Proceeds from new borrowings	7(b)	270,000	0	0
Transfers to cash backed reserves (restricted assets)	8(a)	(445,499)	(585,919)	(569,223)
Transfers from cash backed reserves (restricted assets)	8(a)	993,650	644,367	1,237,967
<b>Amount attributable to financing activities</b>		<b>716,953</b>	<b>(38,435)</b>	<b>571,861</b>
<b>Budgeted deficiency before general rates</b>		(1,881,716)	(293,777)	(1,772,712)
<b>Estimated amount to be raised from general rates</b>	2(a)	1,881,716	1,775,118	1,772,712
<b>Net current assets at end of financial year - surplus/(deficit)</b>	3	<b>0</b>	<b>1,481,341</b>	<b>0</b>

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

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**SHIRE OF WEST ARTHUR**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**1 (a) BASIS OF PREPARATION**

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

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

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

**The local government reporting entity**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the annual budget.

**2021/22 actual balances**

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

**Budget comparative figures**

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

**Comparative figures**

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

**Initial application of accounting standards**

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

It is not expected these standards will have an impact on the annual budget.

**New accounting standards for application in future years**

The following new accounting standards will have application to local government in future years:

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

It is not expected these standards will have an impact on the annual budget.

**Judgements, estimates and assumptions**

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

**Rounding off figures**

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



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

## 1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

**REVENUES****RATES**

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

**SERVICE CHARGES**

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

**PROFIT ON ASSET DISPOSAL**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**FEES AND CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

**EXPENSES****EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**SHIRE OF WEST ARTHUR**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

## 1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

### OBJECTIVE

### ACTIVITIES

#### GOVERNANCE

To set and achieve Council's goals and objectives for the ratepayers by providing high level direction, co-ordination and management policy.

Cost associated with meetings, elections, preparing annual reports and other statutory reporting requirements, public relations and policy development and review.

#### GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Costs associated with raising and collecting rates, rate enquiries, preparing general purpose grant returns and investing the Shire's surplus funds.

#### LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and

Fire control and prevention, and animal control.

#### HEALTH

To provide an operational framework for environmental and community health.

Provision and maintenance of medical buildings and subsidies to health services, services of an Environmental Health Officer including food control.

#### EDUCATION AND WELFARE

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

School bus routes, support to families and childrens services including schools, support for seniors and welfare services.

#### HOUSING

To provide housing for employees of local industry

Maintenance and provision of GROH and community housing.

#### COMMUNITY AMENITIES

To provide services required by the community.

Rubbish collection services, operation of refuse site, administration of the town planning scheme, storm water drainage, protection of the environment, cemetery maintenance.

#### RECREATION AND CULTURE

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance of halls, provision of library services, maintenance of historical buildings and maintenance of reserves and recreation facilities.

#### TRANSPORT

To provide a smooth, safe, efficient and clearly defined road network that is environmentally acceptable and which enhances travels throughout

Maintenance of roads, drainage works, footpaths, street lighting, median strips, traffic management, parking facilities and roadworks program.

#### ECONOMIC SERVICES

To help promote the local government and its economic wellbeing.

Tourism and area promotion, caravan park, standpipes, pest control services and implementation of building controls.

#### OTHER PROPERTY AND SERVICES

To monitor and control operating accounts.

Public works overheads, plant/vehicle operations, stock and materials, depot operations and private works.

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SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

## 2. RATES AND SERVICE CHARGES

### (a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) Differential general rates or general rates</b>										
GRV Townsite		0.07857	85	744,156	58,468	0	0	58,468	55,157	55,157
GRV Commercial		0.07857	13	239,564	18,823	0	0	18,823	17,757	17,757
GRV Industrial		0.07857	7	112,580	8,845	0	0	8,845	8,344	8,344
GRV Other Townsite		0.07857	15	95,888	7,534	0	0	7,534	6,637	6,637
UV Rural		0.004623	371	368,107,000	1,701,759	0	0	1,701,759	1,608,697	1,609,269
<b>Sub-Total</b>			491	369,299,188	1,795,429	0	0	1,795,429	1,696,592	1,697,164
<b>Minimum</b>										
		\$								
GRV Townsite		563	46	178,882	25,898	0	0	25,898	20,303	18,585
GRV Commercial		563	9	22,440	5,067	0	0	5,067	4,779	4,779
GRV Industrial		563	3	9,690	1,689	0	0	1,689	2,035	2,124
GRV Other Townsite		393	19	20,820	7,467	0	0	7,467	7,049	7,049
UV Rural		563	60	5,359,200	33,780	0	0	33,780	33,453	33,453
UV Industrial		563	5	155,000	2,815	0	0	2,815	2,655	2,655
UV Mining		563	17	223,818	9,571	0	0	9,571	8,252	6,903
<b>Sub-Total</b>			159	5,969,850	86,287	0	0	86,287	78,526	75,548
			650	375,269,038	1,881,716	0	0	1,881,716	1,775,118	1,772,712
<b>Total amount raised from general rates</b>								1,881,716	1,775,118	1,772,712
<b>(ii) Specified area and ex gratia rates</b>										
<b>Ex-gratia rates</b>										
Ex Gratia Rates					3,707	0	0	3,707	3,498	3,532
<b>Total specified area and ex gratia rates</b>								3,707	3,498	3,532
<b>Total rates</b>								1,885,423	1,778,616	1,776,244

All land (other than exempt land) in the Shire of West Arthur is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of West Arthur.

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

## 2. RATES AND SERVICE CHARGES (CONTINUED)

### (b) Interest Charges and Instalments - Rates and Service Charges

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	3/10/2022	0		7.0%
<b>Option two</b>				
First instalment	3/10/2022	5	3.0%	7.0%
Second instalment	5/12/2022			
<b>Option three</b>				
First instalment	3/10/2022	15	3.0%	7.0%
Second instalment	5/12/2022			
Third instalment	6/02/2023			
Fourth instalment	10/04/2023			

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	800	835	600
Instalment plan interest earned	1,800	1,489	1,800
Unpaid rates and service charge interest earned	16,200	17,056	6,200
	18,800	19,380	8,600

SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Specified Area Rate**

The Shire did not raise specified area rates for the year ended 30th June 2023.

**(d) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2023.

**(e) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

### 3. NET CURRENT ASSETS

#### (a) Composition of estimated net current assets

##### Current assets

Cash and cash equivalents - unrestricted	4	27,492	1,331,333	96,060
Cash and cash equivalents - restricted	4	2,285,869	3,346,217	2,223,723
Financial assets - unrestricted		30,007	29,031	29,031
Receivables		154,905	324,905	217,019
Inventories		14,756	17,256	20,933

##### Less: current liabilities

Trade and other payables		(235,961)	(230,961)	(366,847)
Unspent non-operating grants associated with restricted cash		0	(512,197)	
Long term borrowings	7	(117,887)	(89,815)	(89,815)
Employee provisions		(205,874)	(205,874)	(404,074)

##### Net current assets

##### Less: Total adjustments to net current assets

##### Net current assets used in the Rate Setting Statement

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
	2,513,029	5,048,742	2,586,766
	(235,961)	(230,961)	(366,847)
	0	(512,197)	
7	(117,887)	(89,815)	(89,815)
	(205,874)	(205,874)	(404,074)
	(559,722)	(1,038,847)	(860,736)
	1,953,307	4,009,895	1,726,030
3.(c)	(1,953,307)	(2,528,554)	(1,726,030)
	0	1,481,341	0

### EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

#### Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

#### (b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

##### Adjustments to operating activities

Less: Profit on asset disposals	5(b)	(20,676)	(43,505)	(6,799)
Add: Loss on disposal of assets	5(b)	17,355	5,241	5,350
Add: Depreciation on assets	6	2,217,441	2,145,206	2,140,359
Movement in non-current employee provisions		0	71,459	
Movement in accrued wages		0	(192,614)	0

##### Non cash amounts excluded from operating activities

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	\$	\$	\$
	2,214,120	1,985,787	2,138,910

#### (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 Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

##### Adjustments to net current assets

Less: Cash - restricted reserves	8	(2,285,869)	(2,834,020)	(2,223,723)
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable		(30,007)	(29,031)	(29,031)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		117,887	89,815	89,815
- Employee benefit provision		205,875	205,875	404,076
- Accrued salaries and wages		38,807	38,807	32,833

##### Total adjustments to net current assets

	(1,953,307)	(2,528,554)	(1,726,030)
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## 3 (d) NET CURRENT ASSETS (CONTINUED)

## SIGNIFICANT ACCOUNTING POLICIES

## CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

## TRADE AND OTHER PAYABLES

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

## PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

## INVENTORIES

## General

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

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

## Superannuation

The Shire of West Arthur contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of West Arthur contributes are defined contribution plans.

## LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

## GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

## TRADE AND OTHER RECEIVABLES

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

## PROVISIONS

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

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

## EMPLOYEE BENEFITS

## Short-term employee benefits

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

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

## CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

#### 4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 2,313,361	\$ 4,677,550	\$ 2,319,783
<b>Total cash and cash equivalents</b>		<b>2,313,361</b>	<b>4,677,550</b>	<b>2,319,783</b>
Held as				
- Unrestricted cash and cash equivalents	3(a)	27,492	1,331,333	96,060
- Restricted cash and cash equivalents	3(a)	2,285,869	3,346,217	2,223,723
		<b>2,313,361</b>	<b>4,677,550</b>	<b>2,319,783</b>
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		2,285,869	3,346,217	2,223,723
		<b>2,285,869</b>	<b>3,346,217</b>	<b>2,223,723</b>
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	8	2,285,869	2,834,020	2,223,723
Unspent non-operating grants, subsidies and contribution liabilities		0	512,197	
		<b>2,285,869</b>	<b>3,346,217</b>	<b>2,223,723</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		<b>(1,504,173)</b>	<b>885,961</b>	<b>(1,122,352)</b>
Depreciation	6	2,217,441	2,145,206	2,140,359
(Profit)/loss on sale of asset	5(b)	(3,321)	(38,264)	(1,449)
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		170,000	62,114	170,000
(Increase)/decrease in inventories		2,500	6,177	2,500
Increase/(decrease) in payables		5,000	(299,959)	(175,000)
Increase/(decrease) in unspent non-operating grants		(512,197)	204,522	(296,748)
Increase/(decrease) in employee provisions		0	(127,127)	
Non-operating grants, subsidies and contributions		(688,765)	(1,837,475)	(698,380)
<b>Net cash from operating activities</b>		<b>(313,515)</b>	<b>1,001,155</b>	<b>18,930</b>

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

##### FINANCIAL ASSETS AT AMORTISED COST

The Shire 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.



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SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

## 5. FIXED ASSETS

### (a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

#### Reporting program

Asset class	Law, order, public safety	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services	2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>										
Land - freehold land	0	0	0	0	0	0	0	0	11,556	0
Buildings - non-specialised	0	54,640	0	0	0	0	542,460	597,100	4,547	545,000
Buildings - specialised	3,649	0	0	90,000	0	0	44,000	137,649	73,288	34,700
Furniture and equipment	0	0	0	0	0	0	0	0	6,437	8,500
Plant and equipment	26,996	0	0	0	0	0	608,700	635,696	1,007,714	530,115
	30,645	54,640	0	90,000	0	0	1,195,160	1,370,445	1,103,542	1,118,315
<i>Infrastructure</i>										
Infrastructure - roads	0	0	0	0	1,083,221	0	0	1,083,221	1,299,034	1,138,717
Other infrastructure	0	0	120,000	487,656	0	20,000	0	627,656	264,031	586,188
	0	0	120,000	487,656	1,083,221	20,000	0	1,710,877	1,563,065	1,724,905
<b>Total acquisitions</b>	30,645	54,640	120,000	577,656	1,083,221	20,000	1,195,160	3,081,322	2,666,607	2,843,220

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

### SIGNIFICANT ACCOUNTING POLICIES

#### RECOGNITION OF ASSETS

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.

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NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

## 5. FIXED ASSETS

### (b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Law, order, public safety		0	0	0	14,538	14,538	0	0		0	0	0
Transport	140,729	144,050	20,676	(17,355)	71,260	109,524	43,505	(5,241)	62,779	64,228	6,799	(5,350)
	140,729	144,050	20,676	(17,355)	85,798	124,062	43,505	(5,241)	62,779	64,228	6,799	(5,350)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	140,729	144,050	20,676	(17,355)	85,798	124,062	43,505	(5,241)	62,779	64,228	6,799	(5,350)
	140,729	144,050	20,676	(17,355)	85,798	124,062	43,505	(5,241)	62,779	64,228	6,799	(5,350)

### SIGNIFICANT ACCOUNTING POLICIES

#### GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**SHIRE OF WEST ARTHUR**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**6. ASSET DEPRECIATION**

**By Program**

Law, order, public safety
Health
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Other infrastructure
Infrastructure - bridges

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
77,662	47,910	42,982
41,663	41,663	41,663
19,425	19,425	19,425
15,924	15,924	15,924
197,183	197,183	196,851
1,484,413	1,484,413	1,496,709
20,925	20,750	17,703
360,246	317,938	309,102
2,217,441	2,145,206	2,140,359
43,961	43,961	43,961
165,199	163,548	159,248
4,833	4,521	5,848
396,358	326,086	311,916
969,195	969,195	981,491
138,054	138,054	138,054
499,841	499,841	499,841
2,217,441	2,145,206	2,140,359

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement	50 years
Sealed roads and streets - bituminous surfaces	15 to 25 years
- asphalt surfaces	15 to 25 years
Gravel roads formation	not depreciated
pavement	50 years
gravel sheeting	10 - 15 years
Formed roads (unsealed) formation	not depreciated
pavement	50 years
0	20 years
Sewerage piping	100 years
Water supply piping and drainage	75 years
Bridges	60 to 90 years

**AMORTISATION**

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

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SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments	Actual Principal 1 July 2021	2021/22 Actual New Loans	2021/22 Actual Principal Repayments	Actual Principal outstanding 30 June 2022	2021/22 Actual Interest Repayments	Budget Principal 1 July 2021	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding 30 June 2022	2021/22 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																		
GROH Housing	70	WATC	6.6%	146,263	0	(50,184)	96,079	(8,377)	193,286	0	(47,023)	146,263	(11,539)	193,286	0	(47,023)	146,263	(11,539)
<b>Economic services</b>																		
Industrial Land	72	WATC	3.3%	38,658	0	(10,599)	28,059	(1,135)	48,917	0	(10,259)	38,658	(1,475)	48,917	0	(10,259)	38,658	(1,475)
<b>Other property and services</b>																		
Staff Housing - L30 Hillman Street	69	WATC	6.9%	0	0	0	0	0	11,514	0	(11,514)	0	(398)	11,514	0	(11,514)	0	(398)
Loader	74	WATC	3.5%	0	270,000	(11,384)	258,616	(4,674)	0	0	0	0	0	0	0	0	0	0
				184,921	270,000	(72,167)	382,754	(14,186)	253,717	0	(68,796)	184,921	(13,412)	253,717	0	(68,796)	184,921	(13,412)
<b>Self Supporting Loans</b>																		
<b>Housing</b>																		
WA Cottage Homes	73	WATC	3.3%	338,406	0	(29,031)	309,375	(10,876)	366,493	0	(28,087)	338,406	(11,820)	366,493	0	(28,087)	338,406	(11,820)
				338,406	0	(29,031)	309,375	(10,876)	366,493	0	(28,087)	338,406	(11,820)	366,493	0	(28,087)	338,406	(11,820)
				523,327	270,000	(101,198)	692,129	(25,062)	620,210	0	(96,883)	523,327	(25,232)	620,210	0	(96,883)	523,327	(25,232)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

## 7. INFORMATION ON BORROWINGS

### (b) New borrowings - 2022/23

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Loader	WATC	Fixed	10	3.5%	\$ 270,000	\$ 51,148	\$ 270,000	\$ 0
					270,000	51,148	270,000	0

### (c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

### (d) Credit Facilities

#### Undrawn borrowing facilities credit standby arrangements

Bank overdraft limit  
Bank overdraft at balance date  
Credit card limit  
Credit card balance at balance date  
**Total amount of credit unused**

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
150,000	150,000	150,000
0	0	0
5,000	5,000	0
0	0	0
155,000	155,000	150,000
<b>Loan facilities</b>		
Loan facilities in use at balance date	692,129	523,327

## SIGNIFICANT ACCOUNTING POLICIES

### BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

## 8. RESERVE ACCOUNTS

### (a) Reserve Accounts - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	121,149	3,634	0	124,783	210,490	659	(90,000)	121,149	210,490	842	(25,000)	186,332
(b) Plant Reserve	454,017	303,798	(194,650)	563,165	522,877	311,636	(380,496)	454,017	522,877	312,102	(465,887)	369,092
(c) Building Reserve	734,309	22,029	(565,000)	191,338	677,641	87,770	(31,102)	734,309	677,641	88,362	(515,000)	251,003
(d) Town Development Reserve	1,528	46	0	1,574	71,305	223	(70,000)	1,528	71,305	285	(70,000)	1,590
(e) Recreation Reserve	163,285	4,899	0	168,184	162,776	509	0	163,285	162,776	651	0	163,427
(f) Heritage Reserve	6,091	483	0	6,574	5,755	336	0	6,091	5,755	323	0	6,078
(g) Community Housing Reserve	169,135	25,074	(50,000)	144,209	153,767	41,563	(26,195)	169,135	153,767	20,610	(25,000)	149,377
(h) Waste Management Reserve	122,753	3,683	(100,000)	26,436	122,370	383	0	122,753	122,370	489	(100,000)	22,859
(i) Darkan Swimming Pool Reserve	49,219	6,477	0	55,696	44,081	5,138	0	49,219	44,081	5,176	0	49,257
(j) Information Technology Reserve	66,549	4,996	(14,000)	57,545	50,306	42,657	(26,414)	66,549	50,306	50,201	0	100,507
(k) Darkan Sport and Community Centre Reserve	325,422	39,763	0	365,185	289,516	35,906	0	325,422	289,516	31,158	0	320,674
(l) Arthur River Country Club Reserve	40,150	7,205	0	47,355	34,043	6,107	0	40,150	34,043	6,136	0	40,179
(m) Museum Reserve	128,701	3,861	(5,000)	127,562	128,155	546	0	128,701	128,155	497	(5,000)	123,652
(n) Moodiarrup Sports Club Reserve	17,581	5,527	0	23,108	13,539	4,042	0	17,581	13,539	5,058	0	18,597
(o) Landcare Reserve	32,989	990	(5,000)	28,979	37,871	118	(5,000)	32,989	37,871	173	(17,080)	20,964
(p) Corporate Planning and Valuation Reserve	19,945	598	(16,000)	4,543	34,836	109	(15,000)	19,945	34,836	139	(15,000)	19,975
(q) Kids Central Reserve	7,156	215	0	7,371	1,607	5,709	(160)	7,156	1,607	5,707	0	7,314
(r) The Shed Reserve	12,824	385	0	13,209	12,258	566	0	12,824	12,258	47	0	12,305
(s) Recreation Trails Reserve	1,217	37	0	1,254	1,213	4	0	1,217	1,213	5	0	1,218
(t) Community Gym Reserve	12,004	1,360	(9,000)	4,364	11,026	978	0	12,004	11,026	34	0	11,060
(u) Economic Development Reserve	113,847	3,415	(35,000)	82,262	73,617	40,230	0	113,847	73,617	40,294	0	113,911
(v) Road Reserve	234,149	7,024	0	241,173	233,419	730	0	234,149	233,418	934	0	234,352
	2,834,020	445,499	(993,650)	2,285,869	2,892,468	585,919	(644,367)	2,834,020	2,892,467	569,223	(1,237,967)	2,223,723

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SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023  
8. RESERVE ACCOUNTS

(b) Financially Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave Reserve	Ongoing	To be used to fund long service leave and annual leave requirements
(b) Plant Reserve	Ongoing	To be used for the purchase of major plant
(c) Building Reserve	Ongoing	To be used for the construction and maintenance of Council buildings
(d) Town Development Reserve	Ongoing	To be used to enhance town infrastructure
(e) Recreation Reserve	Ongoing	To be used to enhance recreation infrastructure
(f) Heritage Reserve	Ongoing	To be used to maintain and improve the heritage buildings of the Shire
(g) Community Housing Reserve	Ongoing	To be used for the maintenance and provision of housing within the Shire
(h) Waste Management Reserve	Ongoing	To be used to assist with funding future infrastructure requirements for waste management
(i) Darkan Swimming Pool Reserve	Ongoing	To be used to assist with funding works at the Darkan swimming pool
(j) Information Technology Reserve	Ongoing	To be used for upgrades to computers and office equipment
(k) Darkan Sport and Community Centre Reserve	Ongoing	To be used to maintain and improve the Darkan Sport and Community Centre
(l) Arthur River Country Club Reserve	Ongoing	To be used to maintain and improve the Arthur River Country Club
(m) Museum Reserve	Ongoing	To be used to maintain and to provide new displays in the Museum
(n) Moodiarrup Sports Club Reserve	Ongoing	To be used to maintain and improve the Moodiarrup Sports Club Reserve
(o) Landcare Reserve	Ongoing	To be used to fund the landcare expenditure of the Shire
(p) Corporate Planning and Valuation Reserve	Ongoing	To be used to fund the corporate planning and valuation expenditure of the Shire
(q) Kids Central Reserve	Ongoing	To be used to fund the renewal of equipment and infrastructure
(r) The Shed Reserve	Ongoing	To be used to fund the renewal of equipment and infrastructure
(s) Recreation Trails Reserve	Ongoing	To be used for the construction and maintenance of recreation trails
(t) Community Gym Reserve	Ongoing	To be used for the renewal of gym equipment and activities
(u) Economic Development Reserve	Ongoing	To be used for economic development initiatives that benefit the Shire
(v) Road Reserve	Ongoing	To be used to fund road improvements or urgent repairs

**SHIRE OF WEST ARTHUR**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2023**

**9. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Fees and charges for other goods and services	Cemetery services, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works



SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

## 10. PROGRAM INFORMATION

### Income and expenses

#### Income excluding grants, subsidies and contributions

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	0	3,057	0
General purpose funding	2,000,744	1,806,492	1,806,813
Law, order, public safety	2,200	3,129	600
Health	7,084	7,015	6,035
Education and welfare	15,500	20,932	19,204
Housing	91,245	126,216	116,140
Community amenities	53,500	58,673	55,868
Recreation and culture	33,850	56,612	34,250
Transport	20,676	44,664	6,799
Economic services	105,100	103,354	46,500
Other property and services	58,900	82,523	62,080
	2,388,799	2,312,667	2,154,289

#### Operating grants, subsidies and contributions

Governance	500	428	500
General purpose funding	135,000	1,635,163	517,317
Law, order, public safety	49,844	43,708	118,126
Education and welfare	5,000	15	0
Housing	0	10,495	10,495
Community amenities	0	1,506	2,000
Recreation and culture	215,500	14,356	30,698
Transport	144,256	135,799	134,671
Other property and services	0	10	0
	550,100	1,841,480	813,807

#### Non-operating grants, subsidies and contributions

Law, order, public safety	17,147	542,310	0
Recreation and culture	476,544	194,810	104,996
Transport	707,271	895,833	811,221
Economic services	0	0	78,911
	1,200,962	1,632,953	995,128

### Total Income

	4,139,861	5,787,100	3,963,224
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### Expenses

Governance	(622,927)	(522,085)	(476,451)
General purpose funding	(118,516)	(106,169)	(90,829)
Law, order, public safety	(232,287)	(160,621)	(304,091)
Health	(121,845)	(120,471)	(117,102)
Education and welfare	(73,406)	(70,151)	(57,354)
Housing	(101,097)	(111,778)	(115,587)
Community amenities	(339,831)	(236,469)	(285,255)
Recreation and culture	(958,472)	(703,888)	(735,481)
Transport	(2,690,608)	(2,545,954)	(2,592,285)
Economic services	(280,367)	(223,099)	(223,734)
Other property and services	(104,678)	(100,454)	(87,407)

### Total expenses

	(5,644,034)	(4,901,139)	(5,085,576)
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### Net result for the period

	(1,504,173)	885,961	(1,122,352)
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SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

## 11. OTHER INFORMATION

### The net result includes as revenues

#### (a) Interest earnings

Investments			
- Reserve funds	85,021	9,050	11,569
- Other funds	5,000	2,675	5,000
Self supporting loan	10,876	11,820	11,820
Other interest revenue (refer to Note 2(b))	18,000	18,545	8,000
	118,897	42,090	36,389

#### (b) Other revenue

Reimbursements and recoveries	68,353	115,079	71,872
	68,353	115,079	71,872

### The net result includes as expenses

#### (c) Auditors remuneration

Audit services	32,000	32,000	29,500
	32,000	32,000	29,500

#### (d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	25,062	25,232	25,232
	25,062	25,232	25,232

#### (e) Write offs

General rate	0	30,977	0
	0	30,977	0

SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

## 12. ELECTED MEMBERS REMUNERATION

### Cr Kevin King - President

President's allowance	0	1,164	4,000
Meeting attendance fees	0	1,490	3,550
Annual allowance for ICT expenses	0	146	500

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
0	1,164	4,000
0	1,490	3,550
0	146	500
0	2,800	8,050

### Cr Neil Morrell - Deputy President/President

President's allowance and Deputy President's allowance	4,000	3,110	1,000
Meeting attendance fees	5,200	4,950	2,513
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	2,350	2,220	1,177

12,050	10,780	5,190
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### Cr Adam Squires - Elected Member

Meeting attendance fees	3,640	2,870	2,120
Annual allowance for ICT expenses	500	500	500

4,140	3,370	2,620
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### Cr Marie Lloyd - Elected Member

Meeting attendance fees	0	1,430	2,980
Annual allowance for ICT expenses	0	146	500
Travel and accommodation expenses	0	176	500

0	1,752	3,980
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### Cr Julie McFall - Elected Member

Meeting attendance fees	0	860	2,320
Annual allowance for ICT expenses	0	146	500

0	1,006	2,820
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### Cr Graham Peirce - Elected Member

Deputy President's allowance	1,000	703	
Meeting attendance fees	5,100	4,540	2,260
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	1,450	1,376	780

8,050	7,119	3,540
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### Cr Neil Manuel - Elected Member

Meeting attendance fees	3,640	2,870	1,800
Annual allowance for ICT expenses	500	500	500
Travel and accommodation expenses	850	721	500

4,990	4,091	2,800
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### Cr Karen Harrington - Elected Member

Meeting attendance fees	3,640	3,060	0
Annual allowance for ICT expenses	500	351	0
Travel and accommodation expenses	850	514	0

4,990	3,925	0
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### Cr Robyn Lubcke - Elected Member

Meeting attendance fees	3,640	3,100	0
Annual allowance for ICT expenses	500	351	0
Travel and accommodation expenses	1,600	1,412	0

5,740	4,863	0
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### Cr Duncan South - Elected Member

Meeting attendance fees	3,640	3,120	0
Annual allowance for ICT expenses	500	351	0
Travel and accommodation expenses	900	613	0

5,040	4,084	0
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### Total Elected Member Remuneration

45,000	43,790	29,000
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President's allowance	4,000	1,164	4,000
Deputy President's allowance	1,000	3,813	1,000
Meeting attendance fees	28,500	28,290	17,543
Annual allowance for ICT expenses	3,500	3,491	3,500
Travel and accommodation expenses	8,000	7,032	2,957

45,000	43,790	29,000
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**13. INVESTMENT IN ASSOCIATES**

The Shire has a joint arrangement with Department of Communities which provides housing for the community.

The only assets are land and housing units of which the Shire owns a percentage share.

the assets are included in Property, Plant and Equipment as follows:

		2022/23 Budget	2021/22 Actual	2021/22 Budget
Non-current assets		\$	\$	\$
Land - 10 Hillman Street	54%	16,200	16,200	16,200
Land - 12 Hillman Street	35%	10,500	10,500	10,500
Land - 18 Gibbs St/25 Nangip Cres	22%	6,820	6,820	6,820
Building - 10 Hillman Street	54%	123,905	125,664	119,979
Building - 12 Hillman Street	35%	51,800	52,429	50,421
Building - 18 Gibbs Street	22%	12,595	12,748	12,172
Building - 25 Nangip Cres	22%	9,310	9,423	8,999
		231,130	233,784	225,091
		237,950	240,604	231,911
<b>Other comprehensive income</b>				
Changes in asset revaluation surplus		0	0	0
<b>Total comprehensive income for the period</b>		237,950	240,604	231,911

**SIGNIFICANT ACCOUNTING POLICIES****Investments in associates**

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss. recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

**Investments in associates (continued)**

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

**14. TRUST FUNDS**

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:

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Westcare	42,706	1,281	(1,000)	42,987
Seniors Luncheon	1,575	47	(150)	1,472
Arthur River Development	2,692	81	(1,500)	1,273
RSL Trust Fund	4,036	121	(300)	3,857
Darkan Arts Council	8,003	240	(400)	7,843
Arthur River Hall	2,417	72	(300)	2,189
Arthur River Restoration	10,352	310	(750)	9,912
	71,781	2,152	(4,400)	69,533

SHIRE OF WEST ARTHUR  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2023

## 15. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>By Program:</b>			
Governance	0	57	0
General purpose funding	3,300	3,607	2,000
Law, order, public safety	2,200	3,010	600
Health	700	631	200
Education and welfare	15,500	15,228	13,500
Housing	78,000	110,744	101,755
Community amenities	53,000	58,328	53,880
Recreation and culture	10,750	10,913	11,750
Economic services	105,100	103,114	46,500
Other property and services	26,900	27,745	32,800
	295,450	333,377	262,985

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

SHIRE OF WEST ARTHUR						
SCHEDULE OF FEES AND CHARGES						
2022/23						
		Legislation	Details	GST (excl) \$	GST \$	Fee
<b>GENERAL PURPOSE FUNDING</b>						
	<u>Rates</u>					
I031714	Instalment Fee - per instalment	LG Act 1995 S6.45	instalment > first	5	exempt	5
I031732	Rate enquiry fee (Account enquiry fee for amount)	LG Act 1995 S6.16	per enquiry	50	exempt	50
	Full orders and requisitions -			73	exempt	73
I033020	Surcharge for payment of rates, ESL or rubbish charge by credit card		payment amount * 0.75%	0.682%	0.068%	0.75%
	Penalty Interest		7%			
	Instalment Interest		3%			
<b>GOVERNANCE</b>						
	<u>Photocopying</u>					
I043003	Photocopy (black and white) A4	LG Act 1995 S6.16	per copy	0.45	0.05	0.50
	Photocopy (colour) A4		per copy	0.86	0.09	0.95
	Photocopy (black and white) A3		per copy	0.86	0.09	0.95
	Photocopy (colour) A3		per copy	1.73	0.17	1.90
	(Copy of Shire documents only. General photocopying service available at CRC)					
	<u>Postage</u>		actual cost	various		
	<u>Freedom of Information</u>					
	Application fee for non personal information	WA FOI Act 1992		30	exempt	30
	Application fee for personal information		no fee			
	FOI photocopying		per copy	0.20	exempt	0.20
	Staff time (search and discovery of documents)		per hour	30	exempt	30
<b>LAW, ORDER AND PUBLIC SAFETY</b>						
I051115	Fire Maps	LG Act 1995 S6.16	per map	16.36	1.64	18
	<u>Dogs</u>					
	Kennel license	Dog Regs 2013 R17	per annum	200	exempt	200
I052110	Impounding fee and sustenance					
	Kennel Inspection fee		per annum	90.91	GST	100
	Dog Pound Fee			55.00	Free	55.00
	Dog Sustenance Charge (per day)			22.73	2.27	25.00
	Surrender of Dog			105.00	Free	105.00
I052120	<u>Dog Registration</u>					
	Unsterilised - 1 year	Dog Regs 2013 R17	per dog	50	exempt	50
	Unsterilised - 3 year		per dog	120	exempt	120
	Unsterilised - lifetime		per dog	250	exempt	250
	Sterilised - 1 year		per dog	20	exempt	20
	Sterilised - 3 year		per dog	42.50	exempt	42.50
	Sterilised - lifetime		per dog	100	exempt	100
	(Dogs owned by pensioner - 50% of fee; Droving dogs - 25% of fee)					
	<u>Cats</u>					
I052110	Impounding fee and sustenance					
	Cat Pound Fee			55.00	Free	55.00
	Cat Sustenance Charge (per day)			22.73	2.27	25.00
	Surrender of Cat			105.00	Free	105.00
I052130	<u>Cat Registration</u>	Cat Regs 2012 Sch 3				
	1 year		per cat	20	exempt	20
	3 years		per cat	42.5	exempt	42.5
	Lifetime		per cat	100	exempt	100
	(Cat owned by pensioner 50% of fee)					
I052110	Infringements and Penalties	Cat Act 2011, Dog Act 1976, Local Laws				as per legislation

SHIRE OF WEST ARTHUR						
SCHEDULE OF FEES AND CHARGES						
2022/23						
		Legislation	Details	GST (excl) \$	GST \$	Fee
<b>HEALTH</b>						
I071115	Septic tank application	Health Act 1911		118	exempt	118
I071115	Caravan Park Licence	Car and Camp Regs Sech 3 Div 1		200	exempt	200
	Offensive Trade Licences	Refer to Health Dept Scale of Fees				
	<u>Food Business Vendor Licence</u>					
	Commercial in residential kitchen - initial registration			50	exempt	50
	Low Risk			60	exempt	60
	Medium risk			195	exempt	195
	Very low risk or charitable			free	exempt	free
<b>EDUCATION AND WELFARE</b>						
	<u>Kids Central Membership</u>					
I064010	Kid's Central yearly family membership (pro-rata below 6 months)	LG Act 1995 S6.16	per membership	45.45	4.55	50
	Electric Swipe Key (Authorised for Kids Central)		per key	18.18	1.82	20
	<u>Meals Service</u>					
I061011	Main meal			7	exempt	7
	Dessert	LG Act 1995 S6.16		3	exempt	3
I063015	Bus Service to Bunbury	LG Act 1995 S6.16		13.64	1.36	15
<b>HOUSING</b>						
I091110	<u>Community Housing</u>					
	Unit 1/10 Hillman St	LG Act 1995 S6.16	per week	130	exempt	130
	Unit 2/10 Hillman St		per week	145	exempt	145
	Unit 3/12 Hillman St		per week	145	exempt	145
	Unit 4/12 Hillman St		per week	130	exempt	130
	25 Nangip Crescent		per week	150	exempt	150
	18 Gibbs Street		per week	150	exempt	150
I091111	<u>Use of Staff Housing by Non Staff</u>					
	52 Hillman Street	LG Act 1995 S6.16	per week	187	exempt	187
	10 Gibbs Street		per week	187	exempt	187
	31 Arthur Street		per week	153	exempt	153
	7 Hillman Street		per week	128	exempt	128
	8 Hillman Street		per week	163	exempt	163
I091105	<u>GROH Housing</u>					
	11 King Street	LG Act 1995 S6.16	per week	560	exempt	560
	6 Hillman Street	Lease agreement	per week	550	exempt	550
<b>COMMUNITY AMENITIES</b>						
I102160	Asbestos Disposal (plus cost of staff time and equipment)	LG Act 1995 S6.16	cubic metre	50	5	55
	<u>Rubbish Rates</u>					
I101110	Rubbish Collection		per service - refuse and recycle	205	exempt	205
	Recycle bin - non service areas	LG Act 1995 S6.16		64.00	exempt	64.00
I107140	<u>Cemetery Fees</u>	LG Act 1995 S6.16				
	Interments			518	52	570
	Re-opening of grave for exhumation (Where contractors used - cost)			518	52	570
	Re-internment after exhumation (Where contractors used - cost)			518	52	570
	Permission to erect a headstone, a monument to enclose with, kerb any grave, to erect a nameplate			30	0	30
	Grave Reservation Fee			50	0	50
	Niche Wall - includes reservation fee - single			30	0	30
	Niche Wall - includes reservation fee double (Cost of Niche Wall plaque additional)			60	0	60



SHIRE OF WEST ARTHUR						
SCHEDULE OF FEES AND CHARGES						
2022/23						
		Legislation	Details	GST (excl) \$	GST \$	Fee
I106390	<u>Town Planning Application Fees</u>	PD Regs 2009				
	Less than \$50,000			147	exempt	147
	More than \$50,000 but not more than \$500,000		0.32% of estimated development cost	as per schedule	exempt	as per schedule
	More than \$500 000 but not more than \$2.5 million		\$1,700, + 0.257% for every \$1 in excess of \$500,000	as per schedule	exempt	as per schedule
	More than \$2.5 million but not more than \$5 million		\$7,161 + 0.206% for every \$1 in excess of \$2.5 million	as per schedule	exempt	as per schedule
	More than \$5 million but not more than \$21.5 million		\$12,633 + 0.123% for every \$1 in excess of \$5 million	as per schedule	exempt	as per schedule
	More than \$21.5 million			34196	exempt	34196
	Change of Use			295	exempt	295
	Extractive industry			739	exempt	739
	Home business, home occupation, Cottage industry			222	exempt	222
	Advertising		at cost		applicable	
	Development application fees do not apply to not for profit community groups					
	Development Applications in Wellington Catchment that would not otherwise require Development Approval in other areas of the Shire will not be charged a fee.					
	All other planning fees maximum fee allowed by Department of Planning					

SHIRE OF WEST ARTHUR						
SCHEDULE OF FEES AND CHARGES						
2022/23						
		Legislation	Details	GST (excl) \$	GST \$	Fee
<b>RECREATION AND CULTURE</b>						
I111110	<u>Darkan Town Hall</u>					
	Functions including kitchen and at least one hall	LG Act 1995 S6.16	per use	100	10	110
	Meetings including use of kitchen		per use	70	7	77
	Meetings not including use of kitchen (using one area of hall)		per use	40	4	44
	Community activities		per use	20	2	22
	Hire of tables - Darkan Town Hall		per item	9.09	0.91	10
	Hire of chairs - Darkan Town Hall		per item	1.82	0.18	2
	A bond of \$200 is applicable on all function bookings and all equipment hire bookings.					
	<i>Local community and not for profit groups have free use of the Darkan Town Hall.</i>					
I111110	<u>Arthur River Hall</u>					
	Functions		per use	100	10	110
	<i>Local community groups have free use of the Darkan Town Hall.</i>					
I112110	<u>Darkan Swimming Pool</u>					
	Single Membership		per annum	73	7	80
	Family Membership		per annum	109	11	120
	Student Membership ( between the age of 18 and 23)		per annum	18	2	20
	Visitors - Adults		per visit	2.73	0.27	3
	Visitors - Children		per visit	1.82	0.18	2
	Group course fees		per person	15	1.50	16.5
	Individual course fees		per person	45	4.50	49.5
	Baby swim classes - Pool Member		per student	7	0.73	8
	Baby swim classes - Non-Pool Member		per student	10	1	11
	Swipe Key (Authorised for Darkan Swimming Pool)		per key	18	1.82	20
	Swim coaching			at cost		
	Swim club - pool member			5	0.45	5
	Swim club - non pool member			6	0.64	7
I113140	<u>Community Gym Membership to 30 June 2022</u>					
	Single			59.09	5.91	65
	Family			90.91	9.09	100
	Concession			27.27	2.73	30.00
	(pro-rata if below 6 months)					
	<u>Equipment Hire</u>					
	Hire of Chairs (only the old orange style hall chairs)			0.30	0.03	0.33
I116110	<u>History Books</u>					
	Hard Cover			25.00	2.50	27.50
	Paperback			17.27	1.73	19.00
	(Postage extra)			At cost		
I147120	<u>The Shed to 30 June 2022</u>					
	Membership - Yearly (pro-rata below 6 months)			54.55	5.45	60.00
	Membership - Pensioner/Seniors Concession			36.36	3.64	40.00
	Locker Hire			9.09	0.91	10.00
	Hourly Rate			27.27	2.73	30.00
	Social membership			4.55	0.45	5.00

SHIRE OF WEST ARTHUR						
SCHEDULE OF FEES AND CHARGES						
2022/23						
		Legislation	Details	GST (excl) \$	GST \$	Fee
<b>ECONOMIC SERVES</b>						
	<u>Scheme Standpipe Water</u>					
I134130	Community standpipe water	LG Act S6.16	per kilolitre	2.50	exempt	2.50
	Commercial standpipe water - per kilolitre	LG Act S6.16	per kilolitre	10.00	exempt	10.00
	Deposit Growden Place Standpipe key (held in shire account)			25.00	0.00	25.00
	<u>Duranillin Water Supply</u>					
I136110	Annual service charge		Per annum	120	exempt	120
I134120	Water Usage (first 100kl)		Per kilolitre	3.50	exempt	3.50
	Water Usage (next 300kl)		Per kilolitre	5.00	exempt	5.00
	Water Usage (above 400kl)		Per kilolitre	8.00	exempt	8.00
I133110	<u>Building Permit Fees</u>					
	Building Permit Fees are in accordance with Building Reg 2012					
	<a href="#">Building Act fees   Department of Mines, Industry Regulation and Safety (commerce.wa.gov.au)</a>					
	Uncertified application for a building or demolition permit (minimum fee)		per permit			
	The fee is 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00					
	Certified application (minimum fee)	Building Regs S16 (1)	per permit			
	For building work for a Class 1 or Class 10 Building or incidental structure the fee is 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110.00					
	Certified application for building permit for Class 2 to 9 buildings	Building Reg 2012 Reg 12	Of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00 Building Regulations 2012			0.09%
	Application for demolition permit Class 1 or 10 buildings	Building Reg 2012 Reg 14	Building Regulations 2012			110.00
	Application for demolition permit Class 2 to 9 buildings	Building Reg 2012 Reg 15	Per storey Building Regulations 2012			110.00
	Application to extend Demolition permit I	Building Reg 2012 Reg 16	Building Regulations 2012			110.00
	Application for occupancy permit	Building Reg 2012 Reg 17	Building Regulations 2012			110.00
	Application for temporary occupancy permit	Building Reg 2012 Reg 18	Building Regulations 2012			110.00
	Application for the modification of an occupancy permit for additional use on a temporary basis	Building Reg 2012 Reg 19	Building Regulations 2012			110.00
	Application for a replacement occupancy permit for permanent change of the buildings use classification	Building Reg 2012 Reg 20	Building Regulations 2012			110.00

SHIRE OF WEST ARTHUR						
SCHEDULE OF FEES AND CHARGES						
2022/23						
		Legislation	Details	GST (excl) \$	GST \$	Fee
	Application for occupancy permit for a building in respect of which unauthorised work has been done	Building Reg 2012 Reg 22	Of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00 Building Regulations 2012			0.18%
	Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	Building Reg 2012 Reg 23	Of the estimated value of the building works as determined by the relevant permit authority but not less than \$110.00 Building Regulations 2012			0.38%
	Swimming Pool Inspection Fee (one off)	Building Reg 2012 Reg 53	Per year			58.50
I132040	<u>Darkan Caravan Park</u>					
	Site (2 people) - three nights at price of two nights.		Per night	18.18	1.82	20
	Extra person (each)/Use of shower only		Per night	4.55	0.45	5
	Use of shower for non-patrons from groups pre-approved by the Shire		Per night	4.55	0.45	5
	Site (2 people)		Per week	109.09	10.91	120
	Extra person (each)		Per week	27.27	2.73	30
	Chalet (2 people) - staying one night only		Per night	145.45	14.55	160
	Chalet (2 people) - two or more nights		Per night	118.18	11.82	130
	Chalet - extra person per night		Per night	13.64	1.36	15
	Washing Machine		Per cycle	2.73	0.27	3
	Dryer		Per cycle	0.91	0.09	1
	Nissen Hut		Per night	54.55	5.45	60

# BUDGET AND RATES INFORMATION 2022-2023

## Shire of West Arthur

31 Burrowes Street

DARKAN, WA 6392

Phone: 9736 2222

Email: [Shire@westarthur.wa.gov.au](mailto:Shire@westarthur.wa.gov.au)





Council adopted the Shire of West Arthur's Budget for the 2022/23 financial year on 16 August 2022. The total increase in rate revenue is budgeted to be 6.00%.

Due to fluctuations in valuations, the increase in rates will vary across the Shire.

### **GENERAL RATES**

The rate in the dollar applied to Gross Rental Values (**GRV**), which includes residential, commercial and industrial properties, is 0.07857, a 6% increase from the previous year's figure of 0.07412.

Minimum rates have increased to \$563 per assessment for the Darkan townsite and unimproved land. Properties in other townsites are subject to a minimum of \$393 per assessment.

Rubbish charges remain at \$205 per service, which includes one general rubbish collection per week and one recycling collection per fortnight.

The rate in the dollar for Unimproved Values (**UV**), properties zoned rural outside townsites, is 0.004623, a 12.5% decrease from the previous year's figure of 0.00510027.

### **How are rates calculated?**

Rates are calculated based on the value of rateable properties within the Shire and are independently valued by Landgate using two methods: Unimproved Valuation (UV) and Gross Rental Value (GRV).

Landgate undertakes a valuation of UV rated properties on an annual basis. GRV rated properties are valued every three to six years depending on the region. The UV review was undertaken for Shire of West Arthur in 2022. As a result, the valuation of UV rated properties has increased by 16.9%.

Valuations are then multiplied by the rate-in-the-dollar set by Council to determine the amount of rates payable. If the total calculation is less than Council's minimum rate, the minimum rate applies.



### **SOLD YOUR PROPERTY?**

If a change of ownership has taken place, written notice of this must be given to the Shire within 21 days of that change. Full details of the previous and new owners and the subject property must be provided. This action is usually undertaken by the settlement agent representing either the buyer or the seller or both.

### **MOVED OR CHANGED POSTAL ADDRESS?**

It is the responsibility of the owner to advise the Shire, in writing, whenever there is a change of postal address for the service of rates notices. The advice may be emailed to [shire@westarthur.wa.gov.au](mailto:shire@westarthur.wa.gov.au).

### **Rates Payments:**

The Shire provides three options for payment of your rates.

**Option 1** Monday, 3 October 2022 **{Payment in full}**

**Option 2** 1<sup>st</sup> Monday, 3 October 2022 2<sup>nd</sup> Monday, 5 December 2022

**{Payment by Two (2) Instalments, Admin Fee \$5 and interest on the second instalment of 3% per annum calculated daily from the due date of the first instalment}**

<b>Option 3</b>	1 <sup>st</sup> Monday, 3 October 2022	2 <sup>nd</sup> Monday, 5 December 2022
	3 <sup>rd</sup> Monday, 6 February 2023	4 <sup>th</sup> Monday, 10 April 2023

**{Payment by Four (4) Instalments, Admin Fee \$15 and interest on the second instalment of 3% per annum calculated daily from the due date of the first instalment}**

The option of paying rates by instalments is not available if the total amount of current rates is \$200 or less, or payment is not made by the due date of the first instalment. Rubbish service charges may not be paid by instalments.

Payment of a rate or service charge on any land may not be made by instalments if at the date for payment of the first instalment any part of a rate or service charge imposed on that land in a previous financial year (or interest accrued thereon at the date of issue of the rate notice) remains unpaid.

When the second or subsequent instalment remains unpaid after the due date of the instalment, the full amount owing on the rates becomes immediately due and payable and the option to continue paying by instalments is removed.

*Payments showing the incorrect amount, that are postdated, or are received after the due date, may result in the instalment option not being available.*

### **Interest on overdue Rates and Charges:**

*An interest rate of 7% per annum will apply to all overdue rates. Interest will begin accruing immediately after the due date and will continue to accrue daily until arrears are paid.*

### **Payment Methods**

Payment may be made by direct deposit, over the phone (debit/credit card), in person at the Shire Office Monday to Friday 8.30am - 4.30 pm, or by mail to:

Shire of West Arthur, 31 Burrowes Street, DARKAN WA 6392.

Cheques are to be made payable to: **Shire of West Arthur**.

EFTPOS and Credit Card facilities are available. When paying rates by credit card, a 0.75% surcharge will be passed on at the point of transaction.

**Please note change of bank details.**

Direct electronic transfer to Shire bank account as follows:

**A/C Name: Shire of West Arthur**

**BSB: 086-724**

**A/C No: 508 314 385**

**Please include your assessment number/s with your payment.**

To ensure eligibility for the instalment option and/or to avoid incurring penalty interest, it is recommended that electronic transfers are made prior to the due date to ensure funds are received in the Shire's bank account by the due date.

### **ALTERNATIVE ARRANGEMENTS/FINANCIAL HARDSHIP**

Council has adopted a financial hardship policy to support those affected by COVID-19. Ratepayers

having trouble in paying rates and charges should contact Shire administration staff to discuss alternative arrangements.

### **PENSIONER REBATES**

In order for eligible pensioners to claim a rate rebate on the current year's rates and Emergency Services Levy (ESL), payment of their portion must be received first.

Pensioners are entitled to claim a rebate of up to 50% of their current year rates and the ESL. The 50% pensioner concession is capped at \$750.

Seniors' Card holders are entitled to claim a concession of up to 25% of their current year's rates and the ESL. This concession is capped at \$100.

Concession forms may be downloaded from the Water Corp website [www.watercorporation.com.au](http://www.watercorporation.com.au) or call 1300 659 951.

Rebates to pensioners and seniors under the Rates and Charges (Rebates and Deferments) Act 1992 are funded by the Government of Western Australia.

### **CORPORATE BUSINESS PLAN 2021-2025**

A copy of the Shire's Corporate Business Plan for the period 2021-2025, including four year cash budget projections, is available from the Shire's website or the Shire Office.

### **STATEMENT OF LOAN DEBT**

At the 30 June 2022 the Shire's outstanding loan debt was \$523,327, of which \$338,406 related to self-supporting loans to community groups. A new loan of \$270,000 will be raised during 2022-23 to purchase a replacement loader.

### **NEW AUSTRALIAN FIRE DANGER RATING SYSTEM**

For more information visit: [afac.com.au/initiative/afdrs](http://afac.com.au/initiative/afdrs) or email [AFDRS@dfes.wa.gov.au](mailto:AFDRS@dfes.wa.gov.au)



**Fire danger ratings describe the potential level of danger should a bushfire start.**

They are important because they provide people with information so that they can take action to protect themselves and others from the potentially dangerous impacts of bushfires.

From 1 September 2022, Australians will have a simplified, action-oriented Fire Danger Rating System.

**The new Australian Fire Danger Rating System (AFDRS) levels are:**

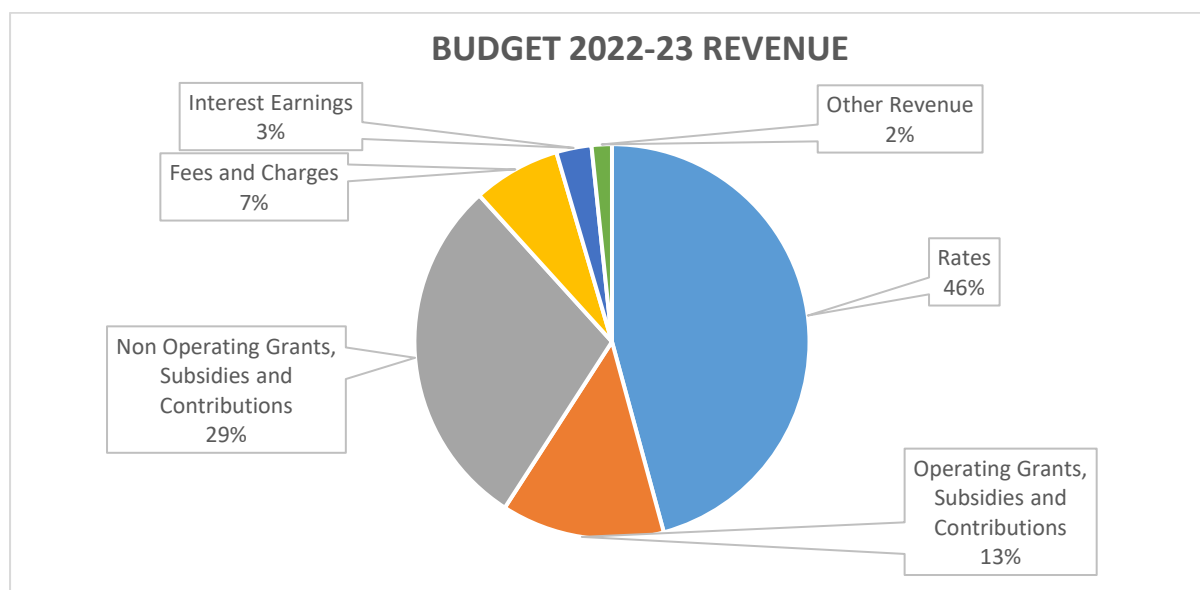


- Moderate**  
Plan and prepare
- High**  
Be ready to act
- Extreme**  
Take action now to protect life and property
- Catastrophic**  
For your survival, leave bushfire risk areas

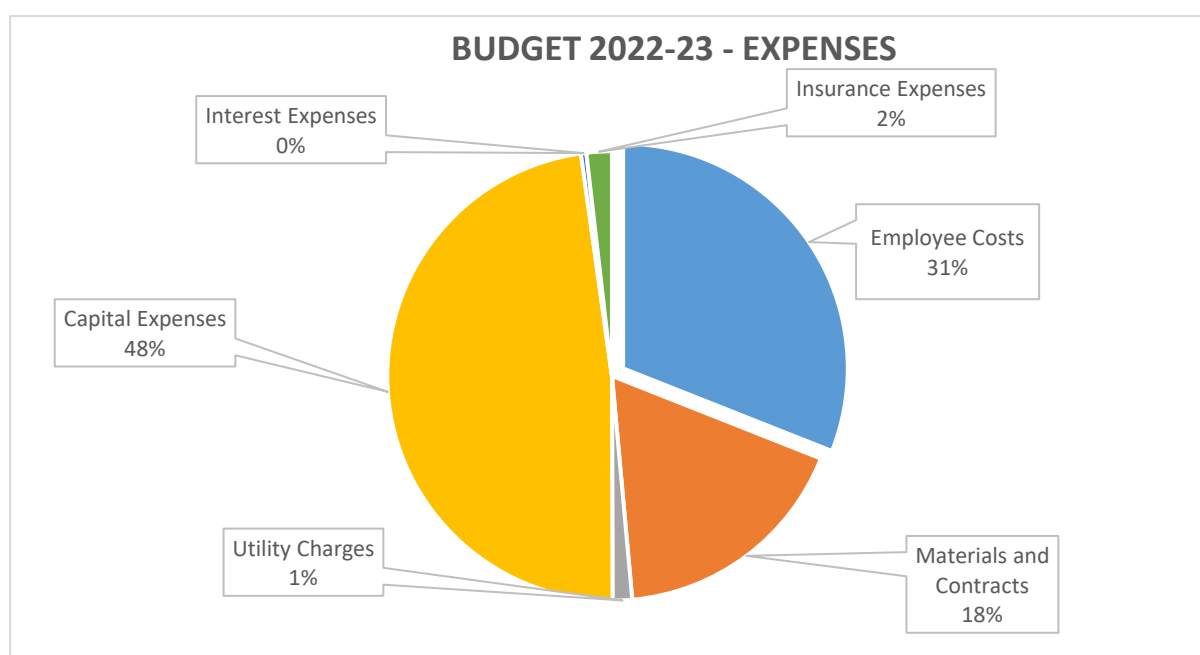


**REVENUE 2022-2023**

The Shire will generate income of \$4.1 million and when combined with FAGS grants paid in advance and carried over, is planning to deliver a balanced budget in 2022-2023. Income sources consist of rates, grants, fees and charges and interest earnings.

**EXPENSES 2022-2023**

The cost of providing services is estimated at \$6.5 million. The following graph provides an indication of where funds will be spent in 2022-2023.

**HOW WILL MONEY BE SPENT IN 2022-2023**

<i>Roads Transport Infrastructure</i>	<i>Animal Control</i>	<i>Parks Gardens &amp; Playground</i>
<i>Community Services</i>	<i>Street Cleaning &amp; Lighting</i>	<i>Tourism, Culture &amp; Heritage</i>
<i>Waste Management</i>	<i>Public Health &amp; Safety</i>	<i>Emergency Management</i>
<i>Environmental Management</i>	<i>Health Services</i>	<i>Welfare</i>
<i>Sport &amp; Leisure</i>	<i>Libraries</i>	

**Capital Expenditure of \$3,081,322 in 2022/23 is funded by:**

<i>Sale of Assets</i>	<i>\$ 144,050</i>
<i>Grants Funding</i>	<i>\$1,200,961</i>
<i>New Loan</i>	<i>\$ 270,000</i>
<i>Reserve</i>	<i>\$ 921,730</i>
<i>Municipal</i>	<i>\$ 544,581</i>

**Plant replacement**

- Loader, Water Tanker, Light Motor Vehicles, Mower, Trailer, and Generators.

**Buildings and furniture**

- Upgrades to housing - Staff and Community.
- New staff house.
- Portable office at the Depot.
- Darkan Sports Precinct Power Upgrade.

**Infrastructure Projects**

- Darkan Railway Reserve—Family Space.
- Darkan Refuse Site redevelopment.
- Potable water infrastructure at Growden Place/Horwood Street.
- Lake Towerrinning Changeroom Conversion.
- Lake Towerrinning access improvements.

**Roadworks**

- Boyup Brook - Arthur Road {Regional Road Group}.
- Darkan - Williams Road {Regional Road Group}.
- Trigwell Bridge Road {Roads to Recovery}.
- Howie Road {Roads to Recovery}.

**13.2 Accounts For Payment – July 2022**

**File Reference:** N/A  
**Location:** N/A  
**Applicant:** N/A  
**Author:** R Schinzig – Administration Officer  
**Authorising Officer:** V Fordham Lamont – Chief Executive Officer  
**Date:** 11 August 2022  
**Disclosure of Interest:** N/A  
**Attachments:** Cheque Listing – July 2022

**Summary:**

Council to endorse payments of accounts for July 2022 as listed.

**Background:**

The schedule of accounts for payment is included as an attachment for Council information.

**Comment:**

If you have any questions regarding payments in the listing please contact the office prior to the Council meeting.

**Consultation:**

There has been no consultation.

**Statutory Environment:**

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

12. Payments from municipal fund or trust fund, restrictions on making
  - (1) A payment may only be made from the municipal fund or the trust fund —
    - (a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
    - (b) otherwise, if the payment is authorised in advance by a resolution of the council.
  - (2) The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.
13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.
  - (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
    - (a) the payee's name; and
    - (b) the amount of the payment; and
    - (c) the date of the payment; and
    - (d) sufficient information to identify the transaction.
  - (2) A list of accounts for approval to be paid is to be prepared each month showing —
    - (a) for each account which requires council authorisation in that month —
      - (i) the payee's name; and
      - (ii) the amount of the payment; and
      - (iii) sufficient information to identify the transaction;
 and
    - (b) the date of the meeting of the council to which the list is to be presented.

- (3) A list prepared under sub regulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
  - (b) recorded in the minutes of that meeting.

**Policy Implications:**

There are no policy implications.

**Financial Implications:**

There are no financial implications.

**Strategic Implications:**

There are no strategic implications.

**Sustainability Implications:**

- **Environmental:** There are no environmental implications.
- **Economic:** There are no economic implications.
- **Social:** There are no social implications.

**Voting Requirements:**

Simple majority

**Officer Recommendation:**

That in accordance with section 13 of the Financial Management Regulations of the Local Government Act 1995 and in accordance with delegation, payment of Municipal Fund vouchers 01072022.1-01072022.9, 05072022.1-05072022.3, 19072022.1-19072022.32, 21072022.1, 26072022.1-26072022.18, Cheque 020071, Licensing, Salaries and Wages and EFT Transfers and Direct Debits totalling \$316,711.40 listed (attached) be noted as approved for payment.

Moved: Cr Lubcke

Seconded: Cr Squires

**CARRIED 6/0**

**ATTACHMENT**

Accounts for Payment Listing – July 2022

**Shire of West Arthur**  
**Accounts for Payment Listing**  
 July 2022

MINUTES  
 16 AUGUST 2022

Date	Num	Name	Original Amount
01/07/2022	020071	AUSTRALIA POST	9,370.65
		ANNUAL VEHICLE RENEWALS VARIOUS	
01/07/2022	BPAY	DEPARTMENT OF TRANSPORT 1	228.70
		ANNUAL VEHICLE RENEWALS C20 & C3	
01/07/2022	BPAY	AUSTRALIAN COMMUNICATIONS & MEDIA	114.00
		MT FISHER LICENCE RENEWAL 22/23	
01/07/2022	01072022.1	AUSPIRE - AUSTRALIA DAY COUNCIL	685.00
		22/23 FINANCIAL YEAR GOLD ASSOCIATE	
01/07/2022	01072022.2	CORUM HEALTH SERVICES	700.59
		LOTS DISPENSE SOFTWARE MAINTENANCE & PBS ONLINE FEE JULY - SEPT 22	
01/07/2022	01072022.3	EASIFLEET MANAGEMENT- MOUNTSVILLE PTY LTD	1,318.99
		SALARY SACRIFICE PAYMENTS BUNCE - MONTH OF JULY 2022	
01/07/2022	01072022.4	FORDHAM LAMONT, V	85.00
		REIMBURSE HOME INTERNET CONNECTION FOR JULY 22	
01/07/2022	01072022.5	KING MELINDA	37.00
		REIMBURSE MUGS AND TEA TOWELS FOR CHALET	
01/07/2022	01072022.6	PRICES FABRICATION AND STEEL	8,868.05
		FINAL PAYMENT FOR SUPPLY AND INSTALLATION OF GT200 PIONEER WATER TANK	
01/07/2022	01072022.7	RECKON	2,300.00
		RECKON ACCOUNTS PREMIER 2022 - 10 USER ANNUAL LIC	
01/07/2022	01072022.8	THINK PROJECT	8,069.52
		RAMM TRANSPORT ASSET ANNUAL SUPPORT AND MAINTENANCE FEE FOR THE PERIOD OF 1 JUL 22 - 30 JUN 23	
01/07/2022	01072022.9	WA CONTRACT RANGER SERVICES PTY LTD	1,982.75
		RANGER SERVICES, MICROCHIPPING OF 2 DOGS, POUND FEE 2 DOGS HELD IN WAGIN	
01/07/2022	DirectDebit	NATIONAL AUSTRALIA BANK	112.10
		MERCHANT FEES 010722	
02/07/2022	DirectDebit	BENDIGO BANK	33.00
		MERCHANT FEE 020722	
05/07/2022	05072022.1	ANNA DIXON CONSULTING	1,540.00
		CREATION OF SCOPE OF WORKS FOR ECONOMIC DEVELOPMENT STRATEGY	
05/07/2022	05072022.2	LUSH FIRE & PLANNING	2,931.50
		PLANNING AND CONSULTING FEES - JUNE 2022	
05/07/2022	05072022.3	WA TREASURY CORPORATION	2,033.80
		INTEREST PAYMENT AND GUARANTEE FEE ON SHIRE LOANS	
07/07/2022	EFT	SALARIES & WAGES	51,366.92
		PAYROLL	
07/07/2022	DEBIT	ASGARD SUPER	110.75
		FORTNIGHTLY SUPERANNUATION PAYMENT	
07/07/2022	DEBIT	AUSTRALIAN SUPER	1,500.52
		FORTNIGHTLY SUPERANNUATION PAYMENT	
07/07/2022	DEBIT	AWARE SUPER	5,918.60
		FORTNIGHTLY SUPERANNUATION PAYMENT	
07/07/2022	DEBIT	CBUS	263.73
		FORTNIGHTLY SUPERANNUATION PAYMENT	
07/07/2022	DEBIT	COLONIAL FIRST STATE	263.73
		FORTNIGHTLY SUPERANNUATION PAYMENT	
07/07/2022	DEBIT	D AND K MELBOURNE SUPERANNUATION FUND	263.73
		FORTNIGHTLY SUPERANNUATION PAYMENT	
07/07/2022	DEBIT	PRIME SUPER	283.10
		FORTNIGHTLY SUPERANNUATION PAYMENT	
07/07/2022	DEBIT	SUNSUPER	27.64
		FORTNIGHTLY SUPERANNUATION PAYMENT	
07/07/2022	DEBIT	TWUSUPER	263.73
		FORTNIGHTLY SUPERANNUATION PAYMENT	
07/07/2022	DEBIT	WA SUPER	18.21
		FORTNIGHTLY SUPERANNUATION PAYMENT	
19/07/2022	19072022.1	GODFREY'S BUNBURY	632.98
		CARAVAN PARK - VACUUM CLEANER	

**Shire of West Arthur**  
**Accounts for Payment Listing**  
 July 2022

MINUTES  
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Date	Num	Name	Original Amount
19/07/2022	19072022.2	AIR LIQUIDE	88.96
		FACILITY FEES ON CYLINDERS - JUNE 2022	
19/07/2022	19072022.3	ALLANDALE GRAZING	195.00
		REIMBURSE - IPAD SCREEN PROTECTOR, IPAD COVER AND IPHONE COVER (CARAVAN PARK CARETAKER)	
19/07/2022	19072022.4	ARTEIL WA	1,359.60
		MUSEUM - 2 X KUBE CHAIRS FOR BBHC - EMAILED 26/04/2022	
19/07/2022	19072022.5	BODDINGTON MEDICAL CENTRE	1,235.00
		FUEL REIMBURSEMENT FOR DOCTOR - FOR PERIOD: 5 APR 22 - 28 JUNE 22	
19/07/2022	19072022.6	BUNBURY MACHINERY	284.92
		CARTRIDGE AND ELEMENT PER JIM PO 428	
19/07/2022	19072022.7	COALFIELDS WEARPARTS	2,460.74
		BLADES & POINTS - 1 SET OF CUTTING EDGES PLUS BOLTS & NUTS - PLANT L15	
19/07/2022	19072022.8	CORSIGN	99.00
		SNP-150 150EXT BLK/WHT CL400 DOUBLED SIDED	
19/07/2022	19072022.9	CR (PRES) NEIL MORRELL	3,069.20
		TRAVEL & SITTING FEES, COMMUNICATIONS & PRESIDENT ALLOWANCE FOR COUNCILLOR MEETINGS - 4TH QTR 21/22	
19/07/2022	19072022.10	CR DUNCAN SOUTH	1,524.04
		TRAVEL & SITTING FEES, COMMUNICATIONS ALLOWANCE FOR COUNCILLOR MEETINGS - 4TH QTR 21/22	
19/07/2022	19072022.11	CR KAREN HARRINGTON	1,604.74
		TRAVEL & SITTING FEES, COMMUNICATIONS ALLOWANCE FOR COUNCILLOR MEETINGS - 4TH QTR 21/22	
19/07/2022	19072022.12	CR N M MANUEL	1,107.25
		TRAVEL & SITTING FEES, COMMUNICATIONS ALLOWANCE FOR COUNCILLOR MEETINGS - 4TH QTR 21/22	
19/07/2022	19072022.13	CR ROBYN LUBCKE	1,486.08
		TRAVEL & SITTING FEES, COMMUNICATIONS ALLOWANCE FOR COUNCILLOR MEETINGS - 4TH QTR 21/22	
19/07/2022	19072022.14	EXTERIA STREET AND PARK OUTFITTERS	662.20
		LAKE TOWERRINNING - CLAW BOLTS WITH NUTS AND WASHER, SHEAR NUTS AND DELIVERY FEE	
19/07/2022	19072022.15	FLEAYS STORE	114.50
		OFFICE REFRESHMENTS FOR ADMIN AND COUNCIL MEETINGS AND WORKS CREW BBQ	
19/07/2022	19072022.16	FUEL DISTRIBUTORS OF WA	28,261.50
		10,000L DIESEL AND 3,000L ULP AS QUOTED, DELIVERED	
19/07/2022	19072022.17	INTEGRATED ICT	1,537.14
		MONTHLY SUBSCRIPTION AND SERVICE FEES - JUNE 2022	
19/07/2022	19072022.18	LAKESIDE CAMPING 1	653.92
		DIESEL FOR DURANILLIN TRUCK, REPAIRS AND PARTS TO FAST FILL	
19/07/2022	19072022.19	LANDGATE	108.80
		1 X COPY OF CERTIFICATE OF TITLE AND 3 X COPY OF TRANSFER OF LAND ACT DOCUMENT	
19/07/2022	19072022.20	LGIS RISK MANAGEMENT.	4,384.34
		SECOND INSTALMENT FOR 2021-22. REGIONAL RISK COORDINATOR FEE. MARINE CARGO INSURANCE 30/6/22-30/6/23	
19/07/2022	19072022.21	OFFICEWORKS	123.53
		OFFICE STATIONERY	
19/07/2022	19072022.22	ORBIT HEALTH & FITNESS SOLUTIONS	6,690.70
		PURCHASE OF GYM EQUIPMENT	
19/07/2022	19072022.23	PRICES FABRICATION AND STEEL	956.00
		FLOAT VALVE, YAKTEK LIQUIDATOR, 2HRS X3 MODIFICATION TO SAND PAD	
19/07/2022	19072022.24	PUTLAND MOTORS	248.47
		HYDRAULIC HOSE - LOADER, CHAIN & BAR OIL, AMBER SIDE LAMPS SP83	
19/07/2022	19072022.25	RAJINDER S SUNNER.	146.31
		REIMBURSE SELF INKING STAMPS - COPY AND APPROVED, FUEL FOR FORD EVEREST AW 0	
19/07/2022	19072022.26	RESONLINE PTY LTD	220.00
		CARAVAN PARK ROOM MANAGER SERVICE JUNE 22	
19/07/2022	19072022.27	SHERIDAN'S FOR BADGES	111.13
		HONOR BOARD STRIPS 255x22mm - BLACK WITH WHITE TEXT x3 - INC FREIGHT	
19/07/2022	19072022.28	SUNNY SIGN COMPANY PTY LTD	32.89
		RURAL STREET NUMBER DECALS 45X80 11X1 2X2 2X4 8X5	
19/07/2022	19072022.29	TOLL TRANSPORT PTY LTD	82.96
		FREIGHT EX BUNNINGS, STEWART & HEATON, THINKWATER, SUNNY SIGNS	
19/07/2022	19072022.30	WARREN BLACKWOOD WASTE	3,396.07
		WASTE CHARGES - JUNE 2022	

**Shire of West Arthur**  
**Accounts for Payment Listing**  
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Date	Num	Name	Original Amount
19/07/2022	19072022.31	WEBB, JANELLE	50.55
		REIMBURSE CLEANING SUPPLIES, MILK AND KITCHEN TIDY BAGS - CARAVAN PARK	
19/07/2022	19072022.32	WEST ARTHUR COMMUNITY RESOURCE CENTRE	952.30
		DOCTORS HOUR FOR JUNE 2022	
21/07/2022	EFT	SALARIES & WAGES	52,414.22
		PAYROLL	
21/07/2022	DEBIT	CR ADAM SQUIRES - AUSTRALIANSUPER	845.00
		SITTING FEES & COMMUNICATIONS ALLOWANCE FOR COUNCILLOR MEETINGS - 4TH QTR 21/22	
21/07/2022	DEBIT	SYNERGY	6,099.14
		ELECTRICITY USAGE AND SUPPLY CHARGE VARIOUS	
21/07/2022	DEBIT	TELSTRA	626.58
		USAGE AND SERVICE CHARGES VARIOUS	
21/07/2022	DEBIT	WATER CORPORATION	46.83
		SERVICE CHARGE FOR 10 KING ST 1/7/22-31/8/22	
21/07/2022	21072022.1	RECKON	2,740.00
		RECKON ACCOUNTS ENTERPRISE 2022 - 10 USER ANNUAL LICENCE - REST OF PAYMENT	
28/07/2022	DEBIT	ASGARD SUPER	99.93
		FORTNIGHTLY SUPERANNUATION PAYMENT	
28/07/2022	DEBIT	AUSTRALIAN ETHICAL SUPER FUND	52.38
		FORTNIGHTLY SUPERANNUATION PAYMENT	
28/07/2022	DEBIT	AUSTRALIAN SUPER	1,543.77
		FORTNIGHTLY SUPERANNUATION PAYMENT	
28/07/2022	DEBIT	AWARE SUPER	5,843.30
		FORTNIGHTLY SUPERANNUATION PAYMENT	
28/07/2022	DEBIT	CBUS	274.92
		FORTNIGHTLY SUPERANNUATION PAYMENT	
28/07/2022	DEBIT	COLONIAL FIRST STATE	274.92
		FORTNIGHTLY SUPERANNUATION PAYMENT	
28/07/2022	DEBIT	D AND K MELBOURNE SUPERANNUATION FUND	274.92
		FORTNIGHTLY SUPERANNUATION PAYMENT	
28/07/2022	DEBIT	PRIME SUPER	304.43
		FORTNIGHTLY SUPERANNUATION PAYMENT	
28/07/2022	DEBIT	SUNSUPER	28.91
		FORTNIGHTLY SUPERANNUATION PAYMENT	
28/07/2022	DEBIT	TWUSUPER	274.92
		FORTNIGHTLY SUPERANNUATION PAYMENT	
28/07/2022	28072022.1	ADROIT INFORMATION MANAGEMENT	1,980.00
		TRAINING & DEVELOPMENT - RECORDS MANAGEMENT TRAINING	
28/07/2022	28072022.2	CASSANDRA SQUIRES.	122.40
		REIMBURSE TRAVEL - MAIN ROAD MEETING. - DARKAN TO NARROGIN RETURN 153 KLMS	
28/07/2022	28072022.3	DARDANUP BUTCHERING COMPANY	289.10
		SENIORS MEALS MEAT ORDER	
28/07/2022	28072022.4	DARKAN AGRI SERVICES	1,994.95
		GAS, CARAVAN PARK CLEANING, PEST CONTROL, CEMENT, HOUSING MAINT, PARKS & GARDENS SUPPLIES	
28/07/2022	28072022.5	DM SPENCER & LA LUCAS	4,014.02
		ARTHUR RIVER FIRE SHED	
28/07/2022	28072022.6	ENVIRONNIVATE	1,078.00
		PREPARATION OF POWERPOINT - TRAVEL TO DARKAN - APPROX 2HR PRESENTATION & DISCUSSION	
28/07/2022	28072022.7	FLEAYS STORE	726.50
		SENIORS MEALS SUPPLIES - JUNE 2022	
28/07/2022	28072022.8	FOWLER SURVEYS	21,882.30
		CL MARKING TO MRWA STD DARKAN RD STH FROM COALFIELDS HWY TO DURANILLIN	
28/07/2022	28072022.9	LOCAL GOVERNMENT PROFESSIONALS AUS WA	1,266.00
		MEMBERSHIP AND SUBSCRIPTION FEES 2022-23	
28/07/2022	28072022.10	NARROGIN FREIGHTLINES	65.46
		EX SIGMA CHEMICALS AND FRONTLINE FIRE & RESCUE	
28/07/2022	28072022.11	PFD FOOD SERVICES PTY LTD	490.40
		SENIORS MEALS - ALFOIL CONTAINER, LIDS	

**Shire of West Arthur**  
**Accounts for Payment Listing**  
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Date	Num	Name	Original Amount
28/07/2022	28072022.12	RAJINDER S SUNNER.	278.00
		REIMBURSE LOGITECH HD PRO WEBCAM AND LOGITECH MK850 WIRELESS KEYBOARD AND MOUSE	
28/07/2022	28072022.13	REGIONAL FIRE & SAFETY	2,145.00
		VARIOUS FIRE EXTINGUISHER INSPECTIONS, EXCHANGES & SERVICES	
28/07/2022	28072022.14	SHIRE OF NARROGIN (SUPPLIER)	990.00
		HEALTH SENIOR HEALTH OFFICER - MAY AND JUNE 22 (6 @ \$130PER/HR PLUS VEHICLE 140 @ \$1.50 EACH)	
28/07/2022	28072022.15	STATE LIBRARY OF WESTERN AUSTRALIA	38.50
		BETTER BEGINNINGS INVOICE 22/23	
28/07/2022	28072022.16	THINKWATER BUNBURY	1,599.20
		PARTS FOR RETIC SYTEM AND DURANILLIN WATER SUPPLY	
28/07/2022	28072022.17	WALGA BUSINESS SOLUTIONS	23,864.13
		MEMBERSHIP AND SUBSCRIPTION FEES - 2022/2023	
28/07/2022	28072022.18	WISNIEWSKI JAMES	140.00
		REIMBURSE TELEPHONE ACCOUNT JAN-END OF JULY 2022	
28/07/2022	BPAY	SYNERGY	1,304.65
		ELECTRICITY USAGE AND SUPPLY CHARGE VARIOUS	
28/07/2022	DIRECTDEBIT	NATIONAL AUSTRALIA BANK	43.49
		NAB CONNECT FEES AND USAGE	
29/07/2022	DIRECTDEBIT	NATIONAL AUSTRALIA BANK	10.00
		FEE ACCOUNT 086724 508314385 FEES	
29/07/2022	DIRECTDEBIT	NATIONAL AUSTRALIA BANK	52.30
		FEE ACCOUNT 086724 508314385 FEES	
29/07/2022	DIRECTDEBIT	NATIONAL AUSTRALIA BANK	79.90
		MERCHANT FEES 290722	
31/07/2022	BPAY	AUSTRALIAN TAXATION OFFICE	8,650.00
		JUNE BAS	
		VOUCHERS	AMOUNT
MUNICIPIAL FUND			
		01072022.1 - 01072022.9	24,046.90
		05072022.1 - 05072022.3	6,505.30
		19072022.1 - 19072022.32	63,880.82
		21072022.1	2,740.00
		28072022.1 - 28072022.18	62,963.96
		CHEQUES - 020071	9,370.65
		EFT/DEBIT/BPAY	36,131.83
		SALARIES & WAGES	103,781.14
		LICENSING JUNE 2022 TRANSFERS	7,290.80
		TOTAL	316,711.40



**13.3 2021-22 OAG Audit Interim Management Letter**

<b>FILE REFERENCE:</b>	2.1.19
<b>LOCATION:</b>	N/A
<b>APPLICANT:</b>	N/A
<b>AUTHOR:</b>	Rajinder Sunner - MCS
<b>AUTHORISING OFFICER:</b>	V Fordham Lamont - CEO
<b>DATE:</b>	10 August 2022
<b>DISCLOSURE OF INTEREST:</b>	N/A
<b>ATTACHMENTS</b>	CONFIDENTIAL 13.3.1 2021-2022 OAG Audit
<b>(CONFIDENTIAL):</b>	Interim Management Letter CEO
	CONFIDENTIAL 13.3.2 2021-2022 Audit Interim
	Management with Comments

**SUMMARY:**

That Council accepts the 2021-22 management letter prepared by the Office of the Auditor General and accepts management comments and actions in relations to the audit outcomes and recommendations.

**BACKGROUND:**

Council is required to have an Interim Audit which is undertaken by an Auditor approved by the OAG. The focus of the interim audit is to evaluate the Shire of West Arthur's overall control environment, but not for the purpose of expressing an opinion on the effectiveness of internal control, and to obtain an understanding of the key business processes, risks and internal controls relevant to the audit of the annual financial report.

At the Audit and Risk Committee meeting held on 16 August 2022, the Audit and Risk Committee resolved:

- **That the Audit and Risk Committee:**
  - Accepts the 2021-2022 management letter prepared by Office of the Auditor General) and accepts management comments and actions in relation to the audit outcomes.
- **That the Audit and Risk Committee recommends that council:**
  - Accepts the 2021-2022 management letter prepared by Office of the Auditor General and accepts management comments and actions in relation to the audit outcomes and recommendations.

**COMMENT:**

The Office of the Auditor General 2021-22 Audit Interim Management Letter has identified five management control issues, one Significant, Three Moderate and one Minor which are detailed in attachment 6.1 Office of the Auditor General – Audit findings Report. It is recommended that the Audit and Risk Management Committee endorse this report and recommend the endorsement by Council. Once endorsed, the report will be published on the Shire's website.

**CONSULTATION:**

CEO

Manager Financial Reporting

**STATUTORY ENVIRONMENT:**

Local Government Act 1995 section 7.12A – Duties of local government with respect to audits. The requirements of this response are:

- a. Upon receipt of the auditor's report, the local government must prepare a report for its Audit Committee to address the significant matters raised and outline what action(s) the local government has taken or intends to take in respect of each of the matters raised.
- b. The Audit Committee minutes and the report to the Minister are referred to Council for proper review and endorsement of any proposed actions.

- c. Within 3 months of receipt of the auditor's report, a copy of the Council-endorsed report must be provided to the Minister.
- d. Within 14 days of providing a copy of the report to the Minister, a copy must be published on the local government's website.

A local government is not considered compliant with its statutory obligations until all the above actions have been completed.

#### **POLICY IMPLICATIONS:**

Nil

#### **FINANCIAL IMPLICATIONS:**

Nil

#### **STRATEGIC IMPLICATIONS:**

2031 Community Strategic Plan

Theme: Leadership and Management – Inspirational, Dynamic, Transparent

Outcome: Establish and maintain sound business and governance structures

Strategy: Comply with regulations and best practice standards to drive good decision making by Council and Staff.

#### **RISK IMPLICATIONS:**

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

#### **Risk Matrix:**

<b>Consequence Likelihood</b>		<b>Insignificant</b>	<b>Minor</b>	<b>Moderate</b>	<b>Major</b>	<b>Catastrophic</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Failure to address the matters raised in the management audit letter.
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Extreme (20)
Risk Likelihood (based on history and with existing controls)	Almost Certain (5)
Risk Consequence	Major (4)
Principal Risk Theme	Compliance Failure
Risk Action Plan (Controls or Treatment Proposed)	2021-2022 Audit Interim management letter identified 5 management control issues, which has now been addressed.

**VOTING REQUIREMENTS:**

Simple majority

**OFFICER RECOMMENDATION:**

That Council:

Accepts the 2021-22 management letter prepared by the Office of Auditor General and accepts management comments and actions in relations to the audit outcomes and recommendations.

Moved: Cr PeirceSeconded: Cr South**CARRIED 6/0****ATTACHMENT**

CONFIDENTIAL 13.3.1

2021-2022 OAG Audit Interim Management Letter CEO

CONFIDENTIAL 13.3.2

2021-2022 Audit Interim Management Letter With Comments

**14 PLANNING AND TECHNICAL SERVICES**

Nil

**15 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**16 NEW OR URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING**

New business of an urgent nature introduced by decision of the meeting. Best practice provides that Council should only consider items that have been included on the Agenda (to allow ample time for Councillors to research prior to the meeting) and which have an Officer Report (to provide the background to the issue and a recommended decision).

**16.1 Elected Members**

Nil

**16.2 Officers**

Nil

**17 MATTERS BEHIND CLOSED DOORS**

Nil

**18 CLOSURE OF MEETING**

The Presiding Member declared the meeting closed at 7.32pm.