



Shire of  
**Wongan-Ballidu**

**Wednesday 7 July, 2021**  
Special Meeting of Council Minutes  
(Confirmed)



## MINUTES INDEX

1. Official Opening .....	3
2. Attendance, Apologies, Leave of Absence Previously Granted.....	3
3. Declaration of Interest.....	3
4. Announcements by Presiding Member without Discussion .....	3
5. 2021/2022 Annual Budget - Adoption .....	4
5.1 Annual Budget - Adoption .....	4
5.2 Adoption of Material Variance Accounting Reporting Policy .....	7
5.3 Rate Exemptions Year Ended 30 June 2022.....	9
6. General Business .....	11
7. Meeting Closure.....	11

## SHIRE OF WONGAN-BALLIDU

The Special Council Budget Meeting held on Wednesday, 7 July 2021 commencing at 3.00pm.

### Item 1. ACKNOWLEDGEMENT OF COUNTRY / DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS

The Shire President declared the Meeting open at 3.03pm.

The Shire President provided an Acknowledgement of Country: -

*"I'd like to begin by acknowledging the Traditional Owners of the land on which we meet today. I would also like to pay my respects to Elders past and present."*

### Item 2. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE PREVIOUSLY GRANTED

#### Attendance

##### **Councillors**

Cr M Stephenson	Shire President
Cr B West	Deputy Shire President
Cr S Falconer	Member
Cr E Ganzer	Member
Cr A Tunstill	Member

##### **Council Officers**

Mr S Taylor	Chief Executive Officer
Mr A Hart	Deputy Chief Executive Officer
Mr J McNulty	Manager Community Services (observer)

##### **Leave of Absence Previously Granted**

Cr S Boekeman	Member
Cr E Ganzer	Member

##### **Visitors**

Nil.

### Item 3. DECLARATION OF INTEREST

Nil.

### Item 4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil.

## Item 5. 2020/2021 ANNUAL BUDGET

### 5.1 ANNUAL BUDGET – ADOPTION

<b>FILE REFERENCE:</b>	F1.2.1
<b>REPORT DATE:</b>	7 July 2021
<b>APPLICANT/PROPONENT:</b>	N/A
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Alan Hart, Deputy Chief Executive Officer
<b>ATTACHMENTS:</b>	5.1 Draft Budget 2021-2022

#### PURPOSE OF REPORT:

To consider and adopt the 2021/2022 Annual Budget.

#### BACKGROUND:

A final draft of the 2021/22 Annual Budget has been prepared for consideration based on the discussions and comments raised at Committee Meetings during June. In particular, the budget has been prepared on the basis of:

- I.) A nil increase in the rate yield;
- II.) No increases in fees and charges;
- III.) Councillor sitting fees have not been increased and remain at \$100.00 for ordinary council meetings. Shire President sitting fees remain at \$120.00. Committee sitting fees remain at \$45.00;
- IV.) Shire President Annual Allowance remains at \$1,000.00;
- V.) Deputy Shire President Annual Allowance remains at \$250.00;
- VI.) Councillor Electronic Allowance remains at \$1,000.

#### COMMENT:

The Annual Budget has been prepared in accordance with the *Local Government Act 1995* and the Local Government (Financial Management) Regulations 1996. It also complies with all the relevant Australian Accounting Standards.

#### POLICY/LEGISLATIVE REQUIREMENTS:

Pursuant to Section 6.2 of the *Local Government Act 1995*, the Budget for the Municipal Fund must be prepared and adopted by an absolute majority of Council by the 31 August each year.

#### SUSTAINABILITY IMPLICATIONS:

##### ➤ Environment

Many of the projects/activities contained in the Budget will have an environmental impact. The extent of any impact on the environment is assessed on an individual basis. The Shire does possess an environmental awareness and any adverse effect on the environment resulting from Shire activities is kept to a minimum.

## ➤ Economic

With an approximate budget of \$10m, the Shire is a significant contributor to the economic base of the district. In conjunction with the Plan for the Future, the Budget provides an annual financial framework for meeting the longer-term objectives of improving physical and social infrastructure in the Shire.

## ➤ Social

The Budget is consistent with the social objective of improving the “liveability” of the district by improving amenities, services and facilities.

### FINANCIAL IMPLICATIONS:

The Annual Budget determines how funds will be allocated for the forthcoming financial year. The early adoption of the budget provides the following advantages:

- Improves cash flow by providing for the early issue of rate notices. This will avoid a drain on Shire funds during the first two months of the financial year.
- Allows the Shire to maximise the investment of surplus funds as rates income is received earlier rather than later.
- Allows the Shire to proceed with Capital Works earlier in the financial year, enabling a better clearance of capital projects by year-end.

**MOVED: Cr West**

**SECONDED: Cr Falconer**

**That Council ADOPTS the 2021/2022 Budget inclusive of the following rating and charging information:**

#### 1. Rates

The following Rates in the Dollar and Minimum Rates apply for the 2021/2022 financial year:

Land Category	Rate in the Dollar	Minimum Rate
Gross Rental Values (GRV) – Wongan Hills	10.0677	682.95
Gross Rental Values (GRV) – Ballidu & Cadoux	10.0677	368.24
Unimproved Values (UV) - Mining	1.0270	368.24
Unimproved Values (UV) - Rural	1.0270	368.24

#### 2. Discounts and Concessions

A two (2) percent discount will be granted on rates if they are paid in full within 21 days from the issue of the rates notice.

#### 3. Penalty Interest

Penalty interest of seven (7%) percent per annum, calculated daily by simple interest, will accrue on all rates that remain unpaid after they are due and payable.

#### 4. Due Dates for Rates and Instalment Plans

The following payment option plan is prescribed:

Option 1 – One Payment (with early payment discount) due by:

21 days from issue of rates notice (Date Due 20 August 2021).

Option 2 - One Payment due by:

35 days from issue of rates notice (Date Due 03 September 2021).

Option 3 - Four Payments (includes instalment interest and administration fee) due by:

35 Days from issue of rates notice (Date Due 03 September 2021).

98 Days from issue of rates notice (Date Due 05 November 2021).

168 Days from issue of rates notice (Date Due 14 January 2022).

231 Days from issue of rates notice (Date Due 18 March 2022).



An administration fee of \$10.00 per instalment applies. Instalment interest of 5.5% also applies. If an instalment option has been elected, penalty interest of 7% will apply from the due date of the instalment until the date the instalment is paid in full.

**5. Alternative Methods of Payment**

Ratepayers may elect to pay rates and charges by instalments other than those prescribed. Such an agreement will be subject to a \$20.00 administration fee. Outstanding rates will be subject to penalty interest.

**6. Rubbish and Recycling Charges**

In accordance with Section 67 of the *Waste Avoidance and Resources Recovery Act 2007* (as amended), an annual rubbish and recycling charge is imposed on the townsites of Ballidu and Wongan Hills as follows:

- Once weekly removal of domestic rubbish and fortnightly removal of recyclables - \$254.00 per annum for 2 x 240 Lt Bin.
- Once weekly removal of commercial rubbish and fortnightly removal of recyclables - \$254.00 per annum for 2 x 240 Lt bin.

7. In accordance with Section 6.16 of the *Local Government Act 1995* (as amended) and Local Government (Financial Management) Regulations 1996 (as amended) Council resolves to adopt the fees and charges detailed in the 2021 - 2022 Schedule of Fees and Charges, as presented, incorporated in the 2021/2022 Annual Budget.

8. In accordance with Section 6.11 of the *Local Government Act 1995* (as amended) and Local Government (Financial Management) Regulations 1996 (as amended) Council resolves to create a new reserve account entitled "Finance System Replacement Reserve". This reserve account has been created with the purpose of "funding the replacement of the Shire's core Local Government and Finance System-Synergysoft."

9. That Council rename the "Medical Facilities & R4R Special Projects Reserve" to "Special Projects Reserve" and change the purpose of the reserve to "To fund Special Projects as identified by the Shire of Wongan-Ballidu."

10. That Council rename the "Housing Reserve" to "Land Development and Housing Reserve" and change the purpose of the reserve to "To fund land development and housing projects as identified by the Shire of Wongan-Ballidu."

11. Council adopts the 2021 – 2022 Reserves Budget, as presented, incorporated in the 2021/2022 Annual Budget.

**CARRIED BY ABSOLUTE MAJORITY: 4/0  
RESOLUTION: 010721**

## 5.2 ADOPTION OF MATERIAL VARIANCE ACCOUNTING REPORTING POLICY

<b>FILE REFERENCE:</b>	F1.3
<b>REPORT DATE:</b>	7 July 2021
<b>APPLICANT/PROPONENT:</b>	N/A
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Stuart Taylor, Chief Executive Officer
<b>ATTACHMENTS:</b>	Nil

### **PURPOSE OF REPORT:**

To confirm the adoption of the material variance accounting reporting policy for the 2021/2022 financial year.

### **BACKGROUND:**

Under the Local Government (Financial Management) Regulations (FMR) 1996 the Council is to prepare a number of different financial reports outlining the financial operations at the previous month end date.

Regulation 34(5) - each financial year a Local government is also to adopt a percentage or value, calculated in accordance with AAS5, to be used in reporting material variances. These variances are to be reported at the "Nature and Type" level in the monthly financial reports.

### **COMMENT:**

Nil

### **POLICY REQUIREMENTS:**

Accounting Policy.

### **LEGISLATIVE REQUIREMENTS:**

Regulation 34(5) - each financial year a Local government is also to adopt a percentage or value, calculated in accordance with AAS5, to be used in reporting material variances.

### **STRATEGIC IMPLICATIONS:**

There are no known strategic requirements in relation to this item.

### **SUSTAINABILITY IMPLICATIONS:**

#### ➤ **Environment**

There are no known environmental implications associated with this item.

#### ➤ **Economic**

There are no known economic implications associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

**Financial Implications**

There are financial implications in relation to this item.

**VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED: No**

**MOVED: Cr Tunstill**

**SECONDED: Cr Falconer**

**That Council, pursuant to Regulation 34 (5) of the Local Government (Financial Management) Regulations 1996, ADOPTS the following material variance accounting reporting policy for 2021/2022 financial year;**

**That the material variance threshold be set at 10% as per FM 34(1)(d). These variances are to be reported at the “Nature and Type” level in the monthly financial reports.**

**A comments column in the Councils monthly financial reports be included highlighting material variance as follows:**

- i. Operating Income operating expenditure and capital income and capital expenditure less than or exceeds the budget YTD by  $\geq 10\%$ .**



### 5.3 RATE EXEMPTIONS YEAR ENDED 30 JUNE 2022

FILE REFERENCE:	R3.7
REPORT DATE:	7 July 2021
APPLICANT/PROPONENT:	N/A
OFFICER DISCLOSURE OF INTEREST:	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Stuart Taylor, Chief Executive Officer
ATTACHMENTS:	Nil

#### PURPOSE OF REPORT:

To confirm the rating exemptions that will apply for the Financial Year ended 30 June 2022.

#### BACKGROUND:

Council wishes to assist Not for Profit Associations occupying Council land in meeting their objectives.

#### COMMENT:

The Minister for Local Government approval will be necessary for exempting the Sports Council owned land.

The result will be that land is treated the same whether it be for charitable purposes or Not for Profit sporting and cultural purposes.

#### POLICY REQUIREMENTS:

Recreational, Sporting and Not For Profit Associations – Rate Rebate.

#### LEGISLATIVE REQUIREMENTS:

Section 6.26 of the Act stipulates that all land within a district is rateable land, except in certain circumstances, including:

*(2) (d) land used or held exclusively by a religious body as a place of public worship or in relation to that worship, a place of residence of a minister of religion, a convent, nunnery or monastery, or occupied exclusively by a religious brotherhood or sisterhood;*

*(e) land used exclusively by a religious body as a school for the religious instruction of children;*

*(g) land used exclusively for charitable purposes;*

*(6) Land does not cease to be used exclusively for a purpose mentioned in subsection (2) merely because it is used occasionally for another purpose which is of a charitable, benevolent, religious or public nature.*

#### STRATEGIC IMPLICATIONS:

There are no known strategic requirements in relation to this item.

## **SUSTAINABILITY IMPLICATIONS:**

### **Environment**

There are no known environmental implications associated with this item.

### **Economic**

There are no known economic implications associated with this proposal.

### **Social**

There are no known social implications associated with this proposal.

### **Financial Implications**

Rating Exemptions will reduce the Shire's rateable income by approximately \$14,000.00. This has been incorporated into the 2021/2022 annual budget.

## **VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED:** No

**MOVED:** Cr West

**SECONDED:** Cr Tunstill

**That Council CONFIRMS the following rate exemptions will apply for the financial year ended 30 June 2022:**

**A1134 Ballidu Contemporary Arts Society**

**A1135 Ballidu Contemporary Arts Society Gallery**

**A359 Ballidu Hall**

**A1332 CWA Land, Kondut**

**A266 Kondut Sports Council Hall**

**A434 St Johns Ambulance**

**A470 Wongan-Ballidu Aged Persons Homes – Units**

**A440 Wongan-Ballidu Aged Persons Homes – Units**

**A421 Wongan-Ballidu Aged Persons Homes – Units**

**A409 Scout Association – former Scout Hall, Hospital Road vacant land**

**A379 Ballidu Sports Council buildings, recreation assets and farmland (on Council reserve)**

**A356 Kondut Sports Council cropping land (Rates pa Nil)**

**A1359 Cadoux Sports Council farmland (Rates pa Nil)**

**A1351 Cadoux Sports Council vacant land (Rates pa Nil)**

**A1279 Wongan Hills Sports Council farmland (Rates pa Nil)**

**A82 Wongan Hills Sports Council farmland (Rates pa Nil)**

**A336 Wongan Hills Sports Council farmland (Rates pa Nil)**

**A801 Kanyana – Shop (\$6.26 (g) LGA) (Rates pa Nil)**

**A372 Cadoux Sportsgrounds and facilities**

**A1221 Wongan Hills Sportsgrounds, Golf Course and facilities**

**A813 Cubby House Child Care Building, Stickland Street, Wongan Hills**

**A616 Wongan Community Store, Fenton Place, Wongan Hills**

**CARRIED: 4/0  
RESOLUTION: 030721**

**Item 6. GENERAL BUSINESS**

Nil.

**Item 7. CLOSURE**

The Shire President thanked all staff involved in the preparation of the 2021/2022 Budget, saying that it is a big job and congratulations from Council.

There being no further business, the Shire President declared the meeting closed at 3.45pm.

---

Signed by:  
Cr Mandy Stephenson  
**SHIRE PRESIDENT**