



SHIRE
of
MEEKATHARRA

MINUTES
of
SPECIAL MEETING
held
AT THE COUNCIL CHAMBERS, MEEKATHARRA
on
WEDNESDAY 5 JULY 2023
COMMENCING AT 4.30pm.

1.	DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS	2
	1.1 DECLARATION OF OPENING.....	2
	1.2 DISCLAIMER READING	2
2.	RECORD OF ATTENDANCE/ APOLOGIES/ APPROVED LEAVE OF ABSENCE.....	2
3.	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	2
4.	PUBLIC QUESTION TIME	2
5.	APPLICATIONS FOR LEAVE OF ABSENCE	2
6.	PETITIONS/ DEPUTATIONS/ PRESENTATIONS/ SUBMISSIONS	2
7.	CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS	3
8.	ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION.....	3
9.	REPORTS OF COMMITTEES AND OFFICERS	4
	9.1 2022/2024 – SETTING OF THE ANNUAL RATE IN THE DOLLAR.....	4
10.	MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	22
11.	ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	22
12.	NEW BUSINESS OF AN URGENT NATURE – INTRODUCED BY RESOLUTION OF THE MEETING	22
13.	CONFIDENTIAL ITEMS	22
14.	CLOSURE OF MEETING	22
15.	CERTIFICATION.....	22

1. DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS

1.1 DECLARATION OF OPENING

The Shire President Cr HJ Nichols opened the meeting at 16.30.

1.2 DISCLAIMER READING

No responsibility whatsoever is implied or accepted by the Shire of Meekatharra for any act, omission or statement or intimation occurring during this Meeting.

It is strongly advised that persons do not act on what is heard at this Meeting and should only rely on written confirmation of council's decision, which will be provided within fourteen (14) days of this Meeting.

The Shire President, Cr HJ Nichols read the disclaimer out loud.

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

Members:

Cr HJ Nichols Shire President
Cr MJ Smith Deputy Shire President
Cr JC Holden
Cr M Anderson

Staff:

Kelvin Matthews Chief Executive Officer
Peter Dittrich Deputy Chief Executive Officer

Apologies:

Cr BM Day
Cr MR Hall

Approved Leave of Absence:

Nil

Observers:

Nil

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Nil

5. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

6. PETITIONS/ DEPUTATIONS/ PRESENTATIONS/ SUBMISSIONS

Nil

7. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS



Nil

8. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

Nil

9. REPORTS OF COMMITTEES AND OFFICERS

9.1 2022/2024 – SETTING OF THE ANNUAL RATE IN THE DOLLAR

Applicant:	Nil	
File Ref:	RV.RC.001	
Disclosure of Interest:	Nil	
Date of Report:	3 July 2023	
Author:	Peter Dittrich Deputy Chief Executive Officer	 <i>Signature of Author</i>
Senior Officer:	Kelvin Mathews Chief Executive Officer	 <i>Signature Senior officer</i>

Summary/Matter for Consideration:

Council to determine the Rates in the dollar and minimum rates for the 2023-2024 financial year.

Attachments:

- Proposed Objects and Reasons 2023/24 Differential Rates
- Comparative Rates – Surrounding Shires
- Extract of Draft Budget
- Differential Rate Comparison Table

Background:

As per Council Policy 4.7 the proposed differential rates are to be set at this Special Council Meeting to allow Council to comply with the timeframes for the statutory requirements.

Comment:

Council may consider a nil increase for rates. A nil increase in rates in the dollar, based on current system valuations, will result in an increase in rates revenue of \$196,909.

If Council increase the UV Pastoral and UV mining minimum the same as the GRV minimum of \$400, increase the GRV and UV rate in the Dollar (RID) by approximately 5%, and reduce the Mining RID to \$0.1919, this will result in an increase in rates revenue of \$220,043 or 3.85%.

The UV Pastoral Rate in this instance remains below the 50% of the UV Mining Rate.

	Estimated 23/24 Yield	Actual 22/23 Yield	% Change
GRV	391,360	378,391	3.43% Increase
Pastoral	378,134	356,171	6.17% Increase
Mining	5,162,432	4,977,321	3.72% Increase
	5,931,926	5,711,883	3.85% Increase

If Council plan to impose a differential rate which is more than twice the lowest differential rate, Ministerial approval must be sought as per requirements of the Local Government Act 1995 Section 6.33.

These factors include:

- Consideration of the proposed budget deficiency;
- Substantial increases in rates need to be justified. It cannot just be Consumer Price Index (CPI) without valid reasoning substantiating this;
- Objects and Reasons are required to be prepared which explain the logic behind each different rate and minimum payment;
- Advertising the proposed differential rates and minimum payments for the required minimum of twenty one days (the first day being the day after publication date);
- Consulting with individual ratepayers if only a small number are affected by a significant change to their rates;
- Considering whether the minimum payment applies to more than fifty per cent of the properties in any rating category other than vacant land; and
- Ensuring that compliance with Section 6.33(3) if Council intend to impose a differential general rate which is more than twice the lowest differential general rate by ensuring Ministerial approval is granted prior to imposition of the rates.

Council are extremely mindful of considering Council requirements in regards to expenditure and efficiency measures and are required to bear this in mind when setting the rates in the \$ this financial year. Examples of past and proposed expenditure consideration and efficiency measures are:

- reviewing the need and remuneration of each position as vacancies arise;
- consideration of the purchase of large items of plant with regards to new or second hand;
- installing energy efficient fixtures in Shire infrastructure;
- negotiating best prices for purchases especially larger purchases such as bulk fuel; or
- determining the best use of shire infrastructure.

Some examples of expenditure efficiency optimisation include:

- disposal of un- or underused plant and vehicles where costs outweigh recovery
- making use of the increased opportunities for online delivery of training courses and webinars, alleviating accommodation and travel costs to Perth
- maintaining electrical appliances (e.g. air-conditioning units) or plumbed amenities (e.g. reticulation, taps etc.) to reduce wasted electricity or water costs
- sourcing grant funding for projects where available
- ensuring Government rebates where applicable (e.g. vehicle licensing) is applied to costs
- early adjustment to event schedule (before expenses are raised) in response to Covid restrictions
- exploring modern and more cost-effective options for tourism promotion (e.g. increased use of online media instead of printed material)

The draft Long Term Financial Plan has been considered but given the current changes in the global economic outlook, it is considered that all measures to minimise the rate revenue are warranted.

UV Pastoral and UV Mining rolls are updated every year and are therefore subject to (unforeseeable) change. Staff present to Council figures based on the current valuations as it is not possible to predict the valuations of the rate book as at 1 July 2023.

When considering what rate in the \$ to adopt for different rating categories in the 2023/24 period Council should be aware that the preliminary draft budget shows that the deficiency required to be made up by rates is a similar amount to last year.

The resulting revenue is based on valuations currently on Council’s rate book. Every month Council receive a Mining tenement schedule from the Valuer General Office (VGO). This schedule lists all revaluations as determined by the VGO, change of ownership, change of ownership address and change of status of tenements, whether they have been granted or surrendered

The UV Mining Rate in the dollar has been held at the 2022/23 level in order to work toward closing the gap between the UV Mining Rate and the UV Pastoral Rate.

However, Council need to be mindful of whether this is fair and equitable to ratepayers in the other categories as UV Mining is the highest user of roads which is a major cost to Council.

It is important to realize that obtaining Ministerial approval is getting increasingly more difficult. Real efforts must be made to close the gap between UV Pastoral and UV Mining.

Minimums

Council also need to consider the minimum payment when setting the rate in the \$. Council should be aware that in accordance with Local Government Act 1995 Section 6.35 no more than half the properties can be subject to the minimum within each category. The current minimum amounts would need to be increased substantially for this to be an issue for the Shire of Meekatharra.

The above figures will be affected by any change to the rate in the \$ but it is unlikely that unless Council propose a significant increase to either the rates in the \$ or the Minimum amounts applied that Council will breach the Act.

Minimums imposed in previous years

	GRV Minimum	UV Minimum
2010 / 2011	\$260	\$260
2011 / 2012	\$260	\$260
2012 / 2013	\$275	\$275
2013 / 2014	\$350	\$275
2014 / 2015	\$350	\$275
2015 / 2016	\$400	\$350
2016 / 2017	\$400	\$350
2017 / 2018	\$400	\$350
2018 / 2019	\$400	\$350
2019 / 2020	\$400	\$350

2020 / 2021	\$400	\$350
2021 / 2022	\$400	\$350
2022 / 2023	\$400	\$350

Consultation:

Kelvin Matthews - Chief Executive Officer

Statutory Environment:

Local Government Act 1995 – Section 6.32 Rates and service charges.

“6.32. Rates and service charges

(1) When adopting the annual budget, a local government —

(a) in order to make up the budget deficiency, is to impose a general rate on rateable land within its district, which rate may be imposed either —*

(i) uniformly; or

(ii) differentially;

and

(b) may impose on rateable land within its district —*

(i) a specified area rate; or

(ii) a minimum payment;

and

(c) may impose a service charge on land within its district.*

** Absolute majority required.*

(2) Where a local government resolves to impose a rate, it is required to —

(a) set a rate which is expressed as a rate in the dollar of the gross rental value of rateable land within its district to be rated on gross rental value; and

(b) set a rate which is expressed as a rate in the dollar of the unimproved value of rateable land within its district to be rated on unimproved value.

(3) A local government —

(a) may, at any time after the imposition of rates in a financial year, in an emergency, impose a supplementary general rate or specified area rate for the unexpired portion of the current financial year; and*

(b) is to, after a court or the State Administrative Tribunal has quashed a general valuation, rate or service charge, impose a new general rate, specified area rate or service charge.*

** Absolute majority required.*

(4) Where a court or the State Administrative Tribunal has quashed a general valuation, the quashing does not render invalid a rate imposed on the basis of the quashed valuation in respect of any financial year prior to the financial year in which the proceedings which resulted in that quashing were commenced.

[Section 6.32 amended by No. 55 of 2004 s. 690.]”

Local Government Act 1995 – Section 6.33 Differential general rates

“6.33. Differential general rates

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics —
 - (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the Planning and Development Act 2005; or*
 - (b) a purpose for which the land is held or used as determined by the local government; or*
 - (c) whether or not the land is vacant land; or*
 - (d) any other characteristic or combination of characteristics prescribed.**
- (2) Regulations may —
 - (a) specify the characteristics under subsection (1) which a local government is to use; or*
 - (b) limit the characteristics under subsection (1) which a local government is permitted to use.**
- (3) In imposing a differential general rate, a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.*
- (4) If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.*
- (5) A differential general rate that a local government purported to impose under this Act before the Local Government Amendment Act 2009 section 39(1)(a) came into operation is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.*

[Section 6.33 amended by No. 38 of 2005 s. 15; No. 17 of 2009 s. 39; No. 28 of 2010 s. 34.]”

Local Government Act 1995 – Section 6.35 Minimum payment

“6.35. Minimum payment

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.*
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.*
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —
 - (a) 50% of the total number of separately rated properties in the district; or**

- (b) 50% of the number of properties in each category referred to in subsection (6), on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of—
- (a) the number of separately rated properties in the district; or
 - (b) the number of properties in each category referred to in subsection (6),
- unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories—
- (a) to land rated on gross rental value; and
 - (b) to land rated on unimproved value; and
 - (c) to each differential rating category where a differential general rate is imposed.”

Local Government Act 1995 – Section 6.36 Notice of certain rates.

“6.36. Local government to give notice of certain rates

- (1) Before imposing any differential general rates or a minimum payment applying to a differential rate category under section 6.35(6)(c) a local government is to give local public notice of its intention to do so.
 - (2) A local government is required to ensure that a notice referred to in subsection (1) is published in sufficient time to allow compliance with the requirements specified in this section and section 6.2(1).
 - (3) A notice referred to in subsection (1)—
 - (a) may be published within the period of 2 months preceding the commencement of the financial year to which the proposed rates are to apply on the basis of the local government’s estimate of the budget deficiency; and
 - (b) is to contain—
 - (i) details of each rate or minimum payment the local government intends to impose; and
 - (ii) an invitation for submissions to be made by an elector or a ratepayer in respect of the proposed rate or minimum payment and any related matters within 21 days (or such longer period as is specified in the notice) of the notice; and
 - (iii) any further information in relation to the matters specified in subparagraphs (i) and (ii) which may be prescribed;
- and

- (c) is to advise electors and ratepayers of the time and place where a document describing the objects of, and reasons for, each proposed rate and minimum payment may be inspected.
- (4) The local government is required to consider any submissions received before imposing the proposed rate or minimum payment with or without modification.
- (5) Where a local government —
- (a) in an emergency, proposes to impose a supplementary general rate or specified area rate under section 6.32(3)(a); or
- (b) proposes to modify the proposed rates or minimum payments after considering any submissions under subsection (4),
- it is not required to give local public notice of that proposed supplementary general rate, specified area rate, modified rate or minimum payment.”

Policy Implications:

04.07(5) Budget Preparation

Budget/Financial Implications:

Precursor to 2023–2024 Budget discussions

Strategic Implications:

Nil

Voting Requirements:

Absolute Majority

Officers Recommendation:

Moved: Cr JC Holden
Seconded: Cr M Anderson

That Council:

- in arriving at the proposed differential rates in the dollar have attempted to balance the need for revenue to fund essential services and facilities with the desire to limit any increase on the ratepayer to affordable levels.
- acknowledge that it reviews its expenditure and considers efficiency measures as part of budget deliberations.
- authorise that the following proposed rates in the dollar for differential rates be advertised for 21 days on or after 7 July 2023.

Gross Rental values	9.3314 cents (5 % change)	Minimum \$400
UV Mining	19.19 cents (-4% change)	Minimum \$400
UV Pastoral	8.9250 cents (5% change)	Minimum \$400

- furthermore, if no submissions are received at close of the advertising period, staff are to proceed with seeking Ministerial approval to allow for these rates to be adopted as part of the 2023/24 Budget adoption at the 19 August 2023 Ordinary Council Meeting.
- adopts the Objects and Reasons for the 2022/23 differential rates as presented.

RESOLUTION 2022/23-258

**CARRIED 4/0
BY AN ABSOLUTE MAJORITY**



Shire of Meekatharra 2023/2024 Differential Rate Model - Object and Reasons

The Shire of Meekatharra is in the process of formulating the 2023/2024 budget and has developed a differential rate model. In accordance with Section 6.36 of the Local Government Act 1995, the Shire of Meekatharra is required to publish its Objects and Reasons for Implementing Differential Rates.

Those objects and reasons are noted below:

Overall Objective:

The proposed rates in the 2023/2024 Budget is to provide for the net (i.e. after considering all other forms of revenue) funding requirement of the Council's services, activities, financing costs and current and future capital works requirements.

Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Differentially rating properties based on zoning and/or land use maintains equity in the rating of properties across the Shire.

Gross Rental Value (GRV)

A GRV is applied to all properties within townsite boundaries. The GRV is determined by the Valuer General and is the basis for calculating the annual rates. Demolitions, construction and additions can affect the GRV of the property. If this occurs during the year an amended GRV is provided to the Shire by the Valuer General and Council recalculates the rates and issues interim notices.

The object of the GRV rate is to allow sufficient revenue for Council to operate efficiently and provide a diverse range of services.

The reason for the level of GRV rate is to allow for a fair contribution to the maintenance and provision of town infrastructure and services to a sustainable level.

Unimproved Value (UV)

UV Pastoral

This differential rate is applied to those properties that are outside of the townsite that have a commercial use inclusive of:

- Crown Pastoral leases or Pastoral use;
- Communication transmission sites; and
- Roadhouses

The object of the UV Pastoral rate is to ensure that the proportion of total rate revenue derived from UV Pastoral is comparable with previous years and provides the base rate to assess the other UV rated properties.

The reason for the lower rate for UV Pastoral is to reflect the lower impact on transport infrastructure compared to the UV Mining category. Generally, Pastoralists carry out minor road maintenance with their own machinery.

Pastoral leases within the Shire of Meekatharra are normally large parcels of land that attract a relatively high valuation. The Pastoral UV rate ensures that every landowner makes a reasonable contribution to the rate burden.

UV Mining

The UV Mining differential rate is applied to properties that are used for mining, exploration or prospecting purposes.

The object of the UV Mining rate is to raise the necessary revenue for Council to operate efficiently and provide a diverse range of services.

The reason for setting UV Mining rate at a higher level than UV Pastoral is to ensure a sector of ratepayers, that essentially are transitory, contributes to the maintenance of the Shire's established assets and services to the extent that the mining operators use them.

These include:

- Unsealed roads - amongst the services utilised by ratepayers with tenements would be the extensive network of unsealed roads within the Shire. A substantial amount of budgeted capital expenditure is for works on Shire roads.
- Refuse site - Mining and Exploration activities impose a heavy burden on the shire refuse site increasing maintenance cost and shortening the life of the landfill site.
- Resources - Mining removes finite resources from the shire. Ultimately this will have an impact on the mining industry within the shire, which will in turn impact rate revenue in future years.
- Shire administration - Mining, Exploration and Prospecting activities impose a greater administration service requirement on the shire (applications, enquiries, tenement changes and revaluations).

Furthermore, in general mining operators use established Shire services and infrastructure but contribute very little or no enterprise to the community.

The Valuer General values each category of mining tenement differently with prospecting and exploration licenses valued lower and mining leases valued higher. The valuations therefore mean that the Shire rates paid by each category of mining

tenement are appropriately scaled and there is no requirement to set individual rates for each tenement type.

Minimums

Council has established minimum rates for each category. These minimums may exceed the amount that would be calculated for each assessment.

Minimum Rate GRV

The minimum for GRV is to ensure that every landowner makes a reasonable contribution to the rate burden.

Minimum UV Pastoral

The setting of a minimum rate for UV Pastoral is to ensure that every landowner makes a reasonable contribution to the rate burden.

Minimum UV Mining

The setting of a minimum rate for UV Mining is to ensure that every landowner makes a reasonable contribution to the rate burden.

SHIRE OF MT MAGNET
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 \$
(i) Differential general rates or general rates										
GRV - Boogardie/Lennonville	GRV	0.10400	0	0	0			0		0
GRV - Commercial	GRV	0.11878	12	541,954	64,373			64,373	69,697	70,450
GRV - Industrial	GRV	0.11878	1	214,328	25,458			25,458	25,855	25,855
GRV - Single Persons Quarters	GRV	0.18996	5	518,880	98,566			98,566	60,110	60,110
GRV - Urban	GRV	0.10400	249	2,394,254	248,993			248,993	183,944	183,945
UV - Exploration	UV	0.33133	71	573,507	190,021			190,021	0	190,946
UV - Gold Mining Lease	UV	0.33133	0	0	0			0		0
UV - Industrial	UV	0.07091	1	780,000	55,313			55,313	0	0
UV - Mining	UV	0.33133	88	2,948,869	977,053			977,053	1,207,903	934,978
UV - Pastoral	UV	0.06885	17	645,070	44,412			44,412	48,234	48,234
UV - Prospecting	UV	0.33133	105	269,361	89,248			89,248	0	81,978
Sub-Total			549	9,024,133	1,793,437	0	0	1,793,437	1,595,743	1,596,496
Minimum payment \$										
GRV - Boogardie/Lennonville		146.30	3	60	439			439	924	924
GRV - Commercial		437.00	7	5,750	3,059			3,059	5,980	1,840
GRV - Industrial		437.00	8	8,878	3,496			3,496	0	4,140
GRV - Single Persons Quarters		784.70	1	0	785			785	826	826
GRV - Urban		437.00	48	18,489	20,976			20,976	26,880	26,680
UV - Exploration		450.30	22	17,609	9,907			9,907	0	8,058
UV - Gold Mining Lease		450.30	3	1,477	1,351			1,351	0	1,422
UV - Industrial		450.30	0	0	0			0		0
UV - Mining		450.30	30	21,670	13,509			13,509	45,504	14,220
UV - Pastoral		437.00	2	6,200	874			874	920	920
UV - Prospecting		450.30	46	33,233	20,714			20,714	0	21,804
Interim Rates			170	113,366	75,110	0	0	75,110	86,210	80,834
Sub-Total			719	9,137,499	1,868,547	0	0	1,868,547	1,681,953	1,677,330
Total amount raised from general rates										
(ii) Specified area and ex gratia rates										
Total specified area and ex gratia rates										
Total rates										
									1,681,953	1,677,330

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

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.

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

Please note that this document has been amended to reflect the quashing of the Shire's rates for Unimproved Properties, and the re-adoption of the Shire's rates for 2022/2023.

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in \$	Number of properties	Rateable value \$	2022/23 Re-Adopted Budgeted rate revenue \$	2022/23 Re-Adopted Budgeted Interim rates \$	2022/23 Original Budgeted rate revenue \$	2022/23 Original Budgeted Interim rates \$	2022/23 Original Budgeted back rates \$	2022/23 Original Budgeted rate revenue \$	2021/22 Actual total revenue \$	2021/22 Budget total revenue \$	
<i>(i) Differential general rates on general rates</i>													
GRV General	Gross Rental Value	0.116900	70	1,007,216	117,744		117,744			117,744	97,284	104,148	
GRV Mining	Gross Rental Value	0.233800	6	5,454,500	1,275,262		1,275,262			1,275,262	1,355,878	1,355,878	
UV Rural	Unimproved Value	0.000000	0	0	0		0			0	167,764	167,764	
UV Mining / Exploration	Unimproved Value	0.123750	28	1,147,483	142,001		141,944			141,944	4,507,069	4,277,634	
UV Rural / Pastoral	Unimproved Value	0.241600	215	18,726,622	4,634,839	99,943	4,634,839	100,000		4,734,839	0	0	
UV Mining	Unimproved Value	0.247500	195	3,709,801	918,176		918,176			918,176	0	0	
UV Exploration	Unimproved Value	0.247500	32	99,090	24,525		24,525			24,525	0	0	
UV Prospecting	Unimproved Value	0.247500	32	99,090	24,525		24,525			24,525	0	0	
Sub-Total			546	30,144,712	7,112,547	99,943	7,212,490	100,000	0	7,212,490	6,127,995	5,905,424	
<i>Minimum payment</i>													
GRV General		\$	29		15,631		15,631			15,631	133,770	134,750	
GRV Mining		1.073	3		3,219		3,219			3,219	490	490	
UV Rural		539			0		0			0	1,470	1,470	
UV Mining / Exploration		1.073	1		0		0			0	7,105	7,350	
UV Rural / Pastoral		539			539		539			539	0	0	
UV Mining		1.073	197		211,381		211,381			211,381	0	0	
UV Exploration		1.073	145		155,585		155,585			155,585	0	0	
UV Prospecting		598	20		11,960		11,960			11,960	0	0	
Sub-Total			395	0	398,315	0	398,315	0	0	398,315	142,835	144,060	
Total amount raised from general rates													
			941	30,144,712	7,510,862	99,943	7,610,805	100,000	0	7,610,805	6,270,830	6,049,484	
<i>(ii) Specified area and ex gratia rates</i>													
Total specified area and ex gratia rates													
					0		0			0	0	0	
Total rates													
					7,610,805		7,610,805			7,610,805	6,270,830	6,049,484	

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

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.

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

1. RATES

(a) Rating Information

Differential general rate	Rate in	Number of properties	Rateable value	2022/23 Budget	2021/22 Actual	2021/22 Budget
Gross rental valuations	\$	#	\$	\$	\$	\$
GRV Residential	0.103088	84	557,306	57,452	61,257	61,257
GRV Commercial	0.103088	7	487,440	50,249	33,234	33,233
GRV Vacant Land	0.103088	0	0	0	0	0
GRV M & T Workforce	0.154632	5	598,432	92,537	74,025	74,025
UV Mining	0.272505	379	8,635,328	2,353,170	2,240,510	2,230,917
UV Pastoral	0.080990	13	548,580	44,429	42,270	44,277
Sub-Totals		488	10,827,086	2,597,837	2,451,296	2,443,709

Minimum payment

Gross rental valuations

GRV Residential	477	52	148,085	24,804	21,761	21,761
GRV Commercial	477	0	0	0	0	0
GRV Vacant Land	477	37	5,397	17,649	16,668	17,131
GRV M & T Workforce	477	0	0	0	0	0
UV Mining	477	142	123,532	67,734	60,653	60,190
UV Pastoral	477	5	16,852	2,385	2,315	1,852
Sub-Totals		236	293,866	112,572	101,397	100,934
		724	11,120,952	2,710,409	2,552,693	2,544,643

Discounts (Refer Note 1(f))	(6,355)	(1,407)	(6,355)
Rates written-off	(43,644)	(2,115)	(43,643)
Incentive prize (Refer Note 1(f))	(1,000)	(1,000)	(1,000)
Interim and back rates	5,000	49,925	5,000
Total amount raised from general rates	2,664,410	2,598,096	2,498,645

All land (other than exempt land) in the Shire of Cue is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Cue. 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, the estimated revenue to be received from all sources other than rates, as well as 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.

SHIRE OF MEEKATHARRA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
		\$	\$	\$
Rates	2(a)	5,931,927	5,697,848	5,514,433
Operating grants, subsidies and contributions	10	15,117,160	6,918,652	1,627,187
Fees and charges	14	1,223,697	1,597,619	1,299,492
Interest revenue	11(a)	272,000	590,002	132,803
Other revenue	11(b)	295,632	333,756	349,713
Profit on asset disposals	5	225,000	234,752	203,607
		23,065,416	15,372,629	9,127,235
Expenditure from operating activities				
Employee costs		(4,029,535)	(2,405,044)	(2,482,045)
Materials and contracts		(20,430,003)	(5,166,544)	(4,295,804)
Utility charges		(321,750)	(387,863)	(356,377)
Depreciation	6	(6,593,116)	(5,755,472)	(7,532,730)
Insurance		(269,379)	(234,394)	(227,158)
Other expenditure		(293,343)	(237,550)	(283,523)
Loss on asset disposals	5	(14,908)	(184,515)	(87,670)
		(31,952,034)	(14,371,382)	(15,265,307)
Non-cash amounts excluded from operating activities	3(b)	6,383,024	5,697,058	7,416,793
Amount attributable to operating activities		(2,503,594)	6,698,305	1,278,721
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	3,397,453	4,945,624	3,601,214
Proceeds from disposal of assets	5	0	1,174,727	684,500
		3,397,453	6,120,351	4,285,714
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(2,395,255)	(4,198,109)	(5,961,545)
Payments for construction of infrastructure	5(b)	(9,759,182)	(6,964,466)	(11,519,797)
		(12,154,437)	(11,162,575)	(17,481,342)
Amount attributable to investing activities		(8,756,984)	(5,042,224)	(13,195,628)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	1,385,000	1,885,007	3,872,563
		1,385,000	1,885,007	3,872,563
Outflows from financing activities				
Transfers to reserve accounts	8(a)	0	(400,000)	(300,488)
		0	(400,000)	(300,488)
Amount attributable to financing activities		1,385,000	1,485,007	3,572,075
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	9,875,578	6,734,490	8,344,832
Amount attributable to operating activities		(2,503,594)	6,698,305	1,278,721
Amount attributable to investing activities		(8,756,984)	(5,042,224)	(13,195,628)
Amount attributable to financing activities		1,385,000	1,485,007	3,572,075
Surplus or deficit at the end of the financial year	3	0	9,875,578	0

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

10. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

Nil

12. NEW BUSINESS OF AN URGENT NATURE – INTRODUCED BY RESOLUTION OF THE MEETING

Nil

13. CONFIDENTIAL ITEMS

Nil

14. CLOSURE OF MEETING

The Shire President Cr HJ Nichols declared the meeting closed at 16.04.

15. CERTIFICATION

I certify these minutes to be those that were confirmed.

Date: 22 July 2023