

Shire of Tammin

SPECIAL COUNCIL MEETING

AGENDA



NOTICE OF MEETING

Dear Elected Member

Please be advised that a Special Meeting of Council of the Shire of Tammin was held on Wednesday, 2nd July 2025 in Council Chambers, 1 Donnan St, Tammin, commencing at 6.00pm to review and adopt the Annual Budget.

Andrew Malone
Chief Executive Officer
18 July 2025

MISSION STATEMENT

"Together with the people of Tammin we will provide leadership, vision and progress to achieve sustainability and growth"

Special Council Meeting Agenda– 2 July 2025

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AGENDA

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President will declare the meeting open at 6.01 pm.

2. ACKNOWLEDGEMENT TO COUNTRY

We begin today by acknowledging the Ballardong Noongar People as traditional custodians of the land and skies on which we gather, and we pay our respects to their Elders, past, present and emerging.

3. PRESENT / IN ATTENDANCE / LEAVE OF ABSENCE PREVIOUSLY GRANTED / APOLOGIES

Present:

Cr Charmaine Thomson	President
Cr T Nicholls	Deputy President
Cr B Leslie	Member
Cr Courtney Thomson	Member
Cr N Caffell	Member
Cr J Rogers	Member

In Attendance:

Andrew Malone	Chief Executive Officer
Racheal King	Manager of Finance & Corporate Services
Michael Silver	Manager of Technical Services

Guest:

Finance Officer – Teresa Brindley-Stevens

Leave of Absence previously granted:

Apologies:

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. DECLARATION OF MEMBER'S INTERESTS IN AGENDA ITEMS

Nil

8. DECLARATION OF RELATED PARTY DISCLOSURE IN AGENDA ITEMS

Nil

- 9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
Nil
- 10. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**
Nil
- 11. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

12. MATTERS FOR CONSIDERATION – FINANCE

12.1 Restructure of Reserve Funds

Location:	Shire of Tammin
Applicant:	Manager of Finance and Corporate Services
Date:	27 June 2025
Author:	Racheal King
Item Approved by:	Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	Nil
Attachment/s:	

Proposal/Summary

To seek Council's approval for the proposed restructuring of the Shire's reserve accounts to enhance financial management and align with current strategic objectives.

Background

The Shire currently maintains several reserve accounts established for specific purposes. Over time, some reserves have become obsolete, underutilised, or misaligned with the Shire's strategic goals. A review has been conducted to assess the relevance and effectiveness of existing reserves.

Comment

It is proposed that Council:

1. Consolidate certain reserve accounts with overlapping purposes.
2. Close reserves that are no longer required.
3. Establish new reserves to address emerging priorities.

Consultation

Consultation has been undertaken with:

- Megan Shirt - Accwest

Statutory Environment

Local Government Act 1995, Section 6.11

6.11 . Reserve accounts

- (1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.
- (2) Subject to subsection (3), before a local government —
 - (a) changes* the purpose of a reserve account; or
 - (b) uses* the money in a reserve account for another purpose,it must give one month's local public notice of the proposed change of purpose or proposed use.

** Absolute majority required.*

- (3) A local government is not required to give local public notice under subsection (2) —

- (a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or
- (b) in such other circumstances as are prescribed.
- (4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.
- (5) Regulations may prescribe the circumstances and the manner in which a local government may set aside money for use for a purpose in a future financial year without the requirement to establish and maintain a reserve account.

Policy Implications

The proposed changes align with the Shire's financial management policies and strategic planning framework.

Financial Implications

Restructuring reserve accounts will improve financial clarity and ensure funds are allocated effectively to meet the Shire's objectives, whilst addressing potential short falls in some Reserves and ensuring adequate reserve funding is available in line with the Shire's Long Term Financial Plan.

Reserve name	Anticipated date of use	Purpose of the reserve
Leave reserve	Ongoing	- To fund annual and long service leave requirements.
Plant reserve	Ongoing	- To purchase major plant and machinery.
Reserves Information & Technology	Ongoing	- To fund IT requirements.
Reserves Tamma Village Upgrade & Improvements	Discontinue	- For maintenance and upgrades of Tamma Village units. -
Reserves Sports, Recreation Facilities Upgrades	Discontinue	- For improvements of Tammin's sport, recreation & community facilities.
Reserves Bowling Green Replacement Reserve	Discontinue	- For replacement of the synthetic playing surface at the end of its useful life.
Reserves Property & Building Reserve	Ongoing	- For future development of Shire properties including urgent maintenance and construction of Council buildings.
Reserves - Waste Asset Management and Renewal	Ongoing	For future Management, Development and Renewal of Waste Management Assets
Reserves - Asset Management and Renewal	Ongoing	For future renewal of Shire properties including urgent maintenance of Council buildings.
Reserves - Asset Development	Ongoing	- For future development of Shire properties of Council buildings

Strategic Implications

Civic Leadership Strategies

Our Councillors and community leaders have vision, are accessible, act with transparency and integrity, and act in good faith on behalf of their constituents.

The following outcomes and strategies have been identified to achieve this vision.

Outcome 6.1 Strong governance and leadership, demonstrating fair and equitable community values

6.1.1 Deliver sustainable governance through transparent and robust policy and processes

6.1.2 Undertake the civic duties of Council with the highest degree of ethics

Outcome 6.2 An efficient and effective organisation

6.2.1 Ensure sound long-term financial management and deliver value for money

Officers Recommendation

That Council:

Approve the attached recommended Reserves restructure:

1. Recommending the closure of:

- Reserves – Tamma Village Upgrade & Improvements
- Reserves – Sports, Recreation Facilities Upgrades
- Reserves – Bowling Green Replacement Program

2. The establishment of:

- Reserves – Waste Asset Management and Renewal
- Reserves – Asset Management and Renewal
- Reserves – Asset Development

Moved: Cr Nicholls

Seconded: Cr Courtney Thomson

Vote: Absolute Majority

Carried/Lost: 6/0

12.2 Adoption of 2025/26 Annual Budget

Location:	Shire of Tammin
Applicant:	Manager of Finance and Corporate Services
Date:	27 June 2025
Author:	Racheal King
Item Approved by:	Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	Nil
Attachment/s:	Attachment Item 12.1.1 – FY25-26 Statutory Budget Attachment Item 12.1.2 – FY25-26 Fees and Charges

Proposal/Summary

To consider and adopt the Annual Budget including the required rate in the dollar, minimum rates, discounts, interim charges and interest and penalty interest rates for the 2025/26 financial year.

Background

A copy of the draft 2025/26 Budget, prepared in accordance with the requirements of the Local Government Financial Management Regulations 1996 is attached.

Council at its road inspection on 26 March 2025, discussed priority road work requirements to be included in the 2025/26 budget and capital expenditure program. Furthermore, discussion on Asset Management identified building and plant requirements. These priorities have now been presented in a statutory format for formal adoption.

Council, at its information session on 26 March 2025 & 28 May 2025, discussed the proposed expenditures for the 2025/26 capex projects. At the information session on 28 May 2025, the proposed rates modelling and the fees and charges were presented to the Council workshop. These figures were subject to final adjustment to reflect actual outcomes for the current year's budget. This is no complete and presented to Council for endorsement.

Comment

The Shire provides this budget as to ensure its long-term financial sustainability is addressed. The Shire is working to improve its services, manage its financial commitments and address long term financial liabilities.

The Budget allows for a 7.5% increase for general rates for both GRV and UV valued properties and a 7.5% increase to the minimum rates. A 7.5% rate increase is proposed to equalise the long term financial requirements of the Shire. This one-off adjustment is above the Shire's long term rating strategy of 5%. However, the Shire for a number of years has not increased rates in line with its long term financial plan and did not provide a large increase like many other Councils did to recoup the years where no rate increase was levied because of Covid.

Whilst the Shire does acknowledge the high costs of living currently experienced by our community, and notes that this increase may cause additional financial burdens, the Shire is also experiencing those stresses. The costs to the Shire to provide the services to the community have gone up significantly, however, the Shire over previous years has attempted to keep rate increases below actual inflation, therefore cushioning the cost burden to our community. Unfortunately, because of continued cost

pressures to the Shire and to ensure a continued high level of service, the Shire is proposing a one-off 7.5% rate increase.

This rate increase is also aligned with a constrained capital works and plant budget to ensure cost savings are provided where possible, without compromising service. The Shire is also ensuring grant funding where available is being sought to reduce cost pressures further. The proposed rates increase, and budget have been recommended to ensure the Shire can meet its future needs and continue delivering sustainable services and infrastructure to the community.

The Shire is also working to ensure the Shire is financially strong for future funding requirements and has reviewed all long-term reserves, improving the Shire's ability to meet long term liabilities and risks. As an example, the Shire has introduced a Waste Reserve to enable the management of the Shire's long-term commitments relating to waste management and remediation. These are necessary funding requirements to protect the Shire from future cost liabilities.

The projected net current assets for the financial year ended 30 June 2026 will total \$0.00, i.e. a balanced budget.

Consultation

Megan Shirt – ACCWEST
Glen Nordsvan – ACCWEST
Ally Bryant – Ally Bryant Consulting

Statutory Implications

Local Government Act 1995 - Sect 6.2

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.*

- (2) 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.
- (3) 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.
- (4) 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.
- (5) 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.

[Section 6.2 amended: No. 49 of 2004 s. 42(8) and 56.]

[Section 6.2 modified: SL 2020/57^{1M}.]

6.13. Interest on money owing to local governments

- (1) Subject to any other written law, a local government may resolve* to require a person to pay interest at the rate set in its annual budget on any amount of money (other than rates and service charges) which —
 - (a) that person owes to the local government; and
 - (b) has been owed for the period of time referred to in subsection (6).

** Absolute majority required.*

- (2) A resolution under subsection (1) is to be included in the annual budget.
- (3) The rate of interest that may be set by the local government under this section is not to exceed the rate for the time being prescribed as the maximum rate of interest that may be set for the purposes of this section.
- (4) Where a local government imposes interest under subsection (1) on any outstanding amount of money the local government is not to also impose an additional charge in relation to that amount.
- (5) Accrued interest is, for the purpose of its recovery, taken to form part of the money owed to the local government on which it is charged.
- (6) A local government is not to impose interest on any amount of money under subsection (1) until the money has been owed to the local government for the period of time set by the local government in its annual budget (not being less than 35 days) after the date which is stated on the relevant account for payment as being the date the account was issued.

- (7) Regulations may provide for the method of calculation of interest.

6.34. Limit on revenue or income from general rates

Unless the Minister otherwise approves, the amount shown in the annual budget as being the amount it is estimated will be yielded by the general rate is not to —

- (a) be more than 110% of the amount of the budget deficiency; or
- (b) be less than 90% of the amount of the budget deficiency.

6.45. Options for payment of rates or service charges

- (1) A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government, subject to subsection (3), by —
 - (a) 4 equal or nearly equal instalments; or
 - (b) such other method of payment by instalments as is set forth in the local government's annual budget.
- (2) Where, during a financial year, a rate notice is given after a reassessment of rates under section 6.40 the person to whom the notice is given may pay the rate or service charge —
 - (a) by a single payment; or
 - (b) by such instalments as are remaining under subsection (1)(a) or (b) for the remainder of that financial year.
- (3) A local government may impose an additional charge (including an amount by way of interest) where payment of a rate or service charge is made by instalments and that additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.
- (4) Regulations may —
 - (a) provide for the manner of making an election to pay by instalments under subsection (1) or (2); and
 - (b) prescribe circumstances in which payments may or may not be made by instalments; and
 - (c) prohibit or regulate any matters relating to payments by instalments; and
 - (d) provide for the time when, and manner in which, instalments are to be paid; and
 - (e) prescribe the maximum amount (including the maximum interest component) which may be imposed under subsection (3) by way of an additional charge; and
 - (f) provide for any other matter relating to the payment of rates or service charges.

[Section 6.45 modified: SL 2020/57^{1M}.]

Policy Implications

Nil

Financial Implications

Will establish the revenue and expenditures for the financial year ended 30 June 2025.

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Strategic Implications

While the COVID-19 pandemic had a minor impact on the Shire's Long Term Financial Plan and Strategic Community Plan, it did result in more modest rate increases in recent years. In line with the original projections of the Long Term Financial Plan (5%), a 7.5% rate increase is now proposed to equalise the long term financial requirements of the Shire. This one-off adjustment—slightly above the previously forecasted rate/ revenue increase of 5%—has been recommended to ensure the Shire can meet its future needs and continue delivering sustainable services and infrastructure to the community.

The 2025/26 budget continues to reflect current priorities, subject to further review during 2025/26.

TSC Motion

That Council adopts the Shire of Tammin 2025/26 Annual Budget as presented

- 1. Pursuant to the provisions of Sections 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, Council adopt the Municipal fund budget as contained in the attachments of the agenda inclusive of;*
 - a. Statement of Comprehensive income by Nature and Type*
 - b. Statement of comprehensive income by program*
 - c. Statement of cash flows of the Statutory Budget*
 - d. Rate Setting Statement of the Statutory Budget*
 - e. Note to and forming part of the budget*
 - f. Budget program schedule as detailed in attachments*
- 2. Adopt a minimum rate for the 2025/26 year at:*

<i>Unimproved Value</i>	<i>\$719.00</i>
<i>Gross Rental Value</i>	<i>\$719.00</i>
<i>Mining Tenement</i>	<i>\$719.00</i>
- 3. Adopt a 7.5% rate increase for the 2025/26 financial year.*
- 4. Adopt, in accordance with section 6.13 of the Local Government Act 1995, a penalty interest rate of 11.0% is applicable to any amount of money owing to the local government, (other than rates or service charges) with interest calculated from the due date, which is 35-days from the date of issue shown on the account for payment.*
- 5. Imposes, in accordance with section 6.45(3) of the Local Government Act 1995, an additional charge of \$5.00 and interest rate of 5.5%, applicable to rate and service charge instalment arrangements.*
- 6. Imposes by absolute majority, in accordance with section 6.51(1) of the Local Government Act 1995, an interest rate of 11.0% applicable to overdue and unpaid rate and service charges including Emergency Services Levy.*
- 7. Adopt a rate in the dollar of 0.008973 cents for the Unimproved Valuation rating in 2025/26. (2024/25 - Rate in the dollar of 0.008348 cents for the Unimproved Valuation)*
- 8. Adopt a rate in the dollar of 0.108648 cents for the Gross Rental Valuation rating in 2025/26.*

(2024/25 - Rate in the dollar of 0.108648 cents for the Gross Rental Valuation)

9. *Adopt, in accordance with s6.16 of the Local Government Act, 1995, the attached Schedule of Fees & Charges for 2025/26.*

10. *Council offers ratepayers the following payment options for 2025/26 and an administration charge of \$5.00 be applied to each rate reminder notice:*

Payment in Full: 26th August 2025

Four instalments:

1st Instalment 25% due 26th August 2025

2nd Instalment 25% due 28th October 2025

3rd Instalment 25% due 6th January 2025

4th Instalment 25% due 11th March 2026

11. *That a 2.00% discount for prompt payment be applied, if all rates and charges appearing on the rates notice, including arrears, are paid in full within 35 days of issue of the rates assessment notice.*

12. *That in accordance with Regulation section 34(5) of the Local Government (Financial Management) Regulations 1996 a variance percentage of 10% or \$10,000, whichever is greater, to be used to report material variances in the statement of financial activity for the 2025/26 financial reporting period.*

13. *That Council, pursuant to section 5.98(1)(b) of the Local Government Act 1995 and within the range determined by the Salaries and Allowances Tribunal, adopt the following meeting attendance fees for elected members:*

President \$3,884 annual allowance

Councilors \$3,884 annual allowance

Travel \$100 per member, per annum

14. *That Council, pursuant to section 5.98(5) of the Local Government Act 1995 and within the range determined by the Salaries and Allowances Tribunal, adopts the following annual local government allowance to be paid in addition to the meeting attendance fees:*

President \$8,000

15. *That Council, pursuant to section 5.98A of the Local Government Act 1995 and within the range determined by the Salaries and Allowances Tribunal, adopts the following annual local government allowance to be paid in addition to the meeting attendance fees:*

Deputy President \$2,000

Moved: Cr Nicholls

Seconded: Cr Rogers

Vote: Absolute Majority

Carried/Lost: 6/0

13. MATTERS FOR CONSIDERATION – ADMINISTRATION
Nil

14. MATTERS FOR CONSIDERATION – BUILDING & HEALTH

Nil

15. MATTERS FOR CONSIDERATION – TOWN PLANNING

Nil

16. ELECTED MEMBERS MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

Nil

17. MATTERS FOR WHICH THE MEETING MAY BE CLOSED (S`5.23)

19. CLOSURE OF MEETING

There being no further business the Shire President declared the meeting closed at 6.09 pm