



Shire of  
Wongan-Ballidu

# Agenda

Ordinary Meeting of Council  
Wednesday, 22 March 2023





## **NOTICE OF AN ORDINARY COUNCIL MEETING**

Dear Elected Members

I advise that the Ordinary Meeting of the Shire of Wongan-Ballidu will be held on Wednesday, 22 March 2023 commencing at 3.00pm at Council Chambers, Shire of Wongan Ballidu, Corner Quinlan Street and Elphin Crescent, Wongan Hills WA 6603

STUART TAYLOR  
**CHIEF EXECUTIVE OFFICER**

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### **Disclaimer**

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Wongan-Ballidu warns that any person(s) who has an application lodged with Council should rely only on written confirmation of the decision made at the Council meeting. No responsibility whatsoever is implied or accepted by the Shire of Wongan-Ballidu for any act, omission, statement or intimation taking place during a Council meeting.

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

Acknowledgement of Country: -

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

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

**Item 3. PUBLIC QUESTION TIME**

**Item 4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER**

**Item 5. DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / PETITIONS**

**Item 6. APPLICATION/S FOR LEAVE OF ABSENCE**

**Item 7. CONFIRMATION OF MINUTES**

**7.1 CONFIRMATION OF THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON  
WEDNESDAY, 22 FEBRUARY 2023**

**OFFICER RECOMMENDATION:**

1. That the Minutes of the Ordinary Meeting of Council held on Wednesday, 22 February 2023 be CONFIRMED as a true and correct record of the proceedings.

**Item 8. MATTERS FOR WHICH MEETING MAY BE CLOSED**

## **Item 9. REPORTS OF OFFICERS AND COMMITTEES**

### **9.1 GOVERNANCE**

Nil

## 9.2 ADMINISTRATION & FINANCIAL SERVICES

### 9.2.1 ACCOUNTS SUBMITTED FOR FEBRUARY 2023

<b>FILE REFERENCE:</b>	F1.4
<b>REPORT DATE:</b>	09 March 2023
<b>APPLICANT/PROPONENT:</b>	N/A
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Sam Dolzadelli - Deputy Chief Executive Officer
<b>ATTACHMENTS:</b>	9.2.1 Accounts February 2023

#### PURPOSE OF REPORT:

That the accounts as submitted be received.

#### BACKGROUND:

This information is provided to the Council on a monthly basis in accordance with provisions of the *Local Government Act 1995* and Local Government (Financial Management) Regulations 1996.

#### COMMENT:

Refer to attachment.

#### POLICY REQUIREMENTS:

There are no known policy requirements related to this item.

#### LEGISLATIVE REQUIREMENTS:

Local Government (Financial Management) Regulations 1996 Sections 12 & 13 require the attached reports to be presented to Council.

#### Lists of Accounts

Section 6.10 of the *Local Government Act 1995* regulation 12 of the Financial Management Regulations (FMR's) requires a list of accounts paid for the month, and where the Council has delegated the payment of these accounts to the CEO under regulation 13 there must be a list of accounts paid, and the listing shall disclose the following:

- The payee's name
- The amount of the payment
- The date of the payment
- The fund from which it is paid; and
- Sufficient information to identify the transaction.



## **STRATEGIC IMPLICATIONS:**

There are no strategic implications in relation to this item.

## **SUSTAINABILITY IMPLICATIONS:**

### ➤ **Environment**

There are no known environmental impacts associated with this proposal.

### ➤ **Economic**

There are no known economic impacts associated with this proposal.

### ➤ **Social**

There are no known social implications associated with this proposal.

## **FINANCIAL IMPLICATIONS:**

All payments are within the confines of Councils adopted budget. There have been no other material outstanding creditors since the cheques were prepared.

## **VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED:** No

## **OFFICER RECOMMENDATION:**

That the accounts submitted from 01 February 2023 to 28 February 2023 totalling \$986,154.54 having been checked and certified in accordance with the requirements of the Financial Management Regulations 12 be received, as shown on the summary of accounts paid schedule and the payroll EFT batches.

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL 01/02/23 TO 28/02/23				
Chq/EFT	Date	Name	Description	Amount
EFT24280	01/02/2023	DEPARTMENT OF TRANSPORT	DOT PAYMENTS FROM 3.01.23 TO 25.01.23	- 80,228.55
EFT24283	03/02/2023	WONGAN BALLIDU & DISTRICTS MENSHEID INC	MEN'S SHED OPERATING GRANT - NDSP ROUND 24	- 5,500.00
EFT24284	03/02/2023	KARL MICKLE	GRATUITY PAYMENT	- 2,000.00
EFT24285	03/02/2023	CHRISTOPHER JAMES BEESON	REIMBURSEMENT OF REFUND FROM OPEN COLLEGES	- 150.00
EFT24286	03/02/2023	AC HEALTHCARE PTY LTD	MEDICAL CENTRE OPERATING SUBSIDY - FEBRUARY 2023	- 21,083.33
EFT24287	03/02/2023	RING CENTRAL AUSTRALIA	ADMINISTRATION & CRC SUBSCRIPTION - 27.01.2023 TO 26.02.2023	- 977.56
EFT24288	08/02/2023	WESTPAC BANKING CORPORATION	WAGES PPE 07.02.2023	- 96,863.20
EFT24289	08/02/2023	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	- 25.90
EFT24290	08/02/2023	IOU SOCIAL CLUB	PAYROLL DEDUCTIONS	- 290.00
EFT24291	09/02/2023	WONGAN HILLS ROTARY CLUB	COOKING FOR BIKE IT TO SCHOOL BREAKFAST - 13/10/2022	- 200.00
EFT24292	09/02/2023	WONGAN HILLS HOTEL	ALCOHOL FOR BALLROOM BINGO EVENT - 11/11/2022	- 620.78
EFT24293	09/02/2023	TOLL TRANSPORT PTY LTD	FREIGHT EX WONGAN HILLS TO LISWA	- 22.48
EFT24294	09/02/2023	JACK MCNULTY	GRATUITY PAYMENT	- 160.00
EFT24295	09/02/2023	LUKE STICKLAND	GRATUITY PAYMENT	- 600.00
EFT24296	01/02/2023	WESTNET PTY LTD	INTERNET USAGE FROM 01/02/23 TO 01/03/23	- 609.90
EFT24297	16/02/2023	LANDGATE	RATES ADMINISTRATION	- 42.15
EFT24298	16/02/2023	AVON WASTE	DOMESTIC & COMMERCIAL COLLECTION FOR WONGAN HILLS & BALLIDU	- 11,244.84
EFT24299	16/02/2023	BOEKEMAN NOMINEES PTY LTD		- 4,316.60
	18/01/2023	BOEKEMAN NOMINEES PTY LTD	CARRY OUT 10,000KM SERVICE ON 2022 HILUX WB086	1,218.09
	19/01/2023	BOEKEMAN NOMINEES PTY LTD	REPLACE WINDSCREEN ON CEO VEHICLE (INSURANCE CLAIM J0879)	915.20
	31/01/2023	BOEKEMAN NOMINEES PTY LTD	LOCK BACK DLP PART FOR BACKHOE FREIGHT INCLUDED	315.28
	31/01/2023	BOEKEMAN NOMINEES PTY LTD	CARRY OUT 60,000KM SERVICE ON COMMUNITY BUS	1,868.03
EFT24300	16/02/2023	MCINTOSH & SON		- 2,759.63
	04/01/2023	MCINTOSH & SON	SUPPLY HYDRAULIC & AIR FITTINGS FOR PTK34	420.75
	05/01/2023	MCINTOSH & SON	SUPPLY HYDRAULIC HOSES & FITTINGS FOR PTK34	414.13
	05/01/2023	MCINTOSH & SON	6MM CABLE 2-CORE FOR PTK34	154.11
	11/01/2023	MCINTOSH & SON	BATTERIES TO SUIT MACK TRUCK PTK36	740.77
	12/01/2023	MCINTOSH & SON	SUPPLY BATTERY AC DELCO FOR PLDR8	440.00
	12/01/2023	MCINTOSH & SON	OIL FILTER FOR PSP3 FREIGHT INCLUDED	138.06
	20/01/2023	MCINTOSH & SON	BEARING TO SUIT ROAD BROOM	35.90
	20/01/2023	MCINTOSH & SON	HARDI SPRAYER REG VALVE PARTS - PSP1	70.54
	27/01/2023	MCINTOSH & SON	SUPPLY VARIOUS PARTS FOR PTK33	345.37
EFT24301	16/02/2023	STAR TRACK EXPRESS PTY LTD	FREIGHT EX FORRESTFIELD MOWERS (INVOICE 15173)	- 53.70
EFT24302	16/02/2023	OFFICEWORKS BUSINESS DIRECT	STATIONARY JAN 2023 - BACK ORDER OF BLUE TACK	- 3.70

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL 01/02/23 TO 28/02/23				
Chq/EFT	Date	Name	Description	Amount
EFT24303	16/02/2023	BOC LIMITED	ARGOSHIELD LIGHT E2 SIZE - PTRL21	- 82.18
EFT24304	16/02/2023	WESFARMERS KLEENHEAT GAS PTY LTD		- 280.50
	01/01/2023	WESFARMERS KLEENHEAT GAS PTY LTD	GAS CYLINDER SERVICE CHARGE FOR 14 ELLIS ST	93.50
	01/02/2023	WESFARMERS KLEENHEAT GAS PTY LTD	GAS CYLINDER SERVICE CHARGE FOR 2A PATTERSON ST	93.50
	21/02/2023	WESFARMERS KLEENHEAT GAS PTY LTD	GAS CYCLINDER SERVICE CHARGE FOR 30 WANDOO CRES	93.50
EFT24305	16/02/2023	T A MATTHEWS ELECTRICAL SERVICES		- 1,430.00
	31/01/2023	T A MATTHEWS ELECTRICAL SERVICES	REPLACE WINDOW FAN IN LADIES TOILETS AT ADMIN BUILDING	440.00
	13/02/2023	T A MATTHEWS ELECTRICAL SERVICES	SUPPLY AND INSTALL AIR CONDITIONER IN BMO OFFICE	990.00
EFT24306	16/02/2023	RBC RURAL	METERPLAN CHARGE FOR SHIRE PHOTOCOPIER - COLOUR	- 280.35
EFT24307	16/02/2023	DIGGA WEST	W-000160 500MM WEAR STRIP	- 989.78
EFT24308	16/02/2023	SIGMA CHEMCIALS	SWIMMING POOL - HIRE COMMERCIAL ROBOT CLEANER (DEPOSIT)	- 550.00
EFT24309	16/02/2023	PUBLIC TRANSPORT AUTHORITY OF WA		- 58.00
	31/01/2023	PUBLIC TRANSPORT AUTHORITY OF WA	TRANSWA TICKETING FOR DECEMBER 2022	43.50
	31/01/2023	PUBLIC TRANSPORT AUTHORITY OF WA	TRANSWA TICKETING FOR JANUARY 2023	14.50
EFT24310	16/02/2023	IP CAMERAS AUSTRALIA PTY LTD		- 9,044.20
	12/02/2023	IP CAMERAS AUSTRALIA PTY LTD	REPLACEMENT CAMERA AT SKATE PARK, HIRE OF EWP, NEW 3M MAST, NEW UBNT M5 NANO - WIRELESS UNIT, ACCOMODATION	7,218.20
	12/02/2023	IP CAMERAS AUSTRALIA PTY LTD	SUPPLY AND INSTALL NEW BATTERY FOR FRONT OF CRC AND VISITORS CENTRE CCTV CAMERA	1,826.00
EFT24311	16/02/2023	KLEEN WEST DISTRIBUTORS	CIVIC CENTRE - JUMBO ROLL, URINAL BLOCKS, 5 LTR GLEAM KLEEN & ULTRA SLIM AIR WEAVE	- 622.82
EFT24312	16/02/2023	DUN DIRECT PTY LTD	BULK FUEL DELIVERY 05/01/2023	- 45,804.21
EFT24313	16/02/2023	SA & VM MACNAMARA	GRAVEL USE FOR DECEMBER 2022 - 10,128 CUBIC METRES	- 16,711.20
EFT24314	16/02/2023	DAVE WATSON CONTRACTING PTY.LTD	AA032 - MULCHING OF ROAD RESERVE	- 9,515.00
EFT24315	16/02/2023	DAIMLER TRUCKS PERTH		- 632.17
	23/01/2023	DAIMLER TRUCKS PERTH	PTK38 - PARTS AS PER QUOTE EP980015284	243.69
	10/02/2023	DAIMLER TRUCKS PERTH	PTK38 - PARTS AS PER QUOTE EP980016380	388.48
EFT24316	16/02/2023	KARL MICKLE	FUEL REIMBURSEMENT AS PER DOCKET DATED 03.02.23	- 80.00
EFT24317	16/02/2023	FORRESTFIELD MOWER AND CHAINSAW CENTRE	PSP1 - MOWER BLADES TO SUIT Z242E	- 65.00
EFT24318	16/02/2023	BP AUSTRALIA	JANUARY FUEL SUPPLY FOR CEO & MAFS VEHICLE	- 609.72
EFT24319	16/02/2023	NEWINS FAMILY TRUST T/AS STEPTOE AND WIFE SCRAP METAL RECYCLABLES	REIMBURSEMENT FOR OVER PAYMENT OF DAILY BALANCING SHEETS CASH	- 210.00

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL 01/02/23 TO 28/02/23				
Chq/EFT	Date	Name	Description	Amount
EFT24320	16/02/2023	FEGAN BUILDING SURVEYING	ASSESS PAPERWORK AND ISSUE PERMIT FOR 2 MITCHELL ST WONGAN HILLS	- 440.00
EFT24321	16/02/2023	BLACKWELL PLUMBING & GAS PTY LTD		- 3,833.50
	24/01/2023	BLACKWELL PLUMBING & GAS PTY LTD	SWIMMING POOL - SMALL POOL LEAK REPAIR	330.00
	10/02/2023	BLACKWELL PLUMBING & GAS PTY LTD	14 ELLIS STREET - REPLACING THE EXISTING SOLAR WITH A RINNAI B20 INSTANTANEOUS HWU	3,503.50
EFT24322	16/02/2023	QUEST INNALOO APARTMENTS	1X STAFF - BOOKING ACCOMMODATION FOR DOT TRAINING IN PERTH AT QUEST INNALOO (RECOVERABLE)	- 866.80
EFT24323	16/02/2023	ASTROTOURISM WA P/L T/AS STARGAZERS CLUB WA		- 4,400.00
	08/02/2023	ASTROTOURISM WA P/L T/AS STARGAZERS CLUB WA	2022-2023 ASTROTOURISM TOWNS MEMBERSHIP	3,300.00
	08/02/2023	ASTROTOURISM WA P/L T/AS STARGAZERS CLUB WA	2023 TOTAL SOLAR ECLIPSE EVENT - ASTROTOURISM WA	1,100.00
EFT24324	16/02/2023	MD MAINTENANCE & GLASS		- 4,950.00
	03/02/2023	MD MAINTENANCE & GLASS	SUPPLY AND FIT MAGNOLIA INVISIGARD SECURITY SCREENS TO FRONT WINDOWS OF 42 MITCHELL ST, WONGAN HILLS (DR HOUSE)	2,893.00
	03/02/2023	MD MAINTENANCE & GLASS	SUPPLY AND FIT MAGNOLIA INVISIGARD SECURITY DOUBLE DOORS TO FRONT OF 42 MITCHELL ST, WONGAN HILLS (DR HOUSE)	2,057.00
EFT24325	16/02/2023	DELTA AGRIBUSINESS WA PTY LTD	SUPPLY REFRESHMENTS FOR WORKS STAFF FOR JANUARY 2023	- 413.46
EFT24326	16/02/2023	DEPT OF PLANNING, LANDS & HERITAGE	LEASE FROM 01/02/2023 TO 28/02/2023	- 45.84
EFT24327	16/02/2023	CLINIPATH PATHOLOGY		- 79.98
	31/01/2023	CLINIPATH PATHOLOGY	DRUG AND ALCOHOL SCREENING - 1X STAFF	39.99
	31/01/2023	CLINIPATH PATHOLOGY	DRUG AND ALCOHOL SCREENING - 1X STAFF	39.99
EFT24328	16/02/2023	NORTHAM MOTORS PTY LTD	PARTS AS PER QUOTE 1112500 - FUEL SYSTEM TREATMENT FOR VWC	- 17.14
EFT24329	16/02/2023	INTEGRATED POSITIONING SYSTEMS PTY LTD	GPS HIRE FROM 11/01/23 TO 31/01/23	- 7,735.20
EFT24330	16/02/2023	WALKERS DIESEL SERVICES	BLAST AND PAINT TRAILER WHITE 2 PAC PAINT	- 3,300.00
EFT24331	16/02/2023	COUNCIL FIRST	MICROSOFT AZURE FOR JANUARY 2023	- 297.23
EFT24332	16/02/2023	MITEL NETWORKS LIMITED	SERVICE PERIOD 01/02/23 TO 28/02/23	- 247.69
EFT24333	16/02/2023	PLANTMAN EQUIPMENT PTY LTD	GRADER HIRE FOR JANUARY FROM 11TH JANUARY 2023 - 121.93 HRS	- 15,169.35
EFT24334	16/02/2023	SEEK LIMITED	PLANT OPERATOR JOB ADVERTISED ON SEEK	- 423.50
EFT24335	16/02/2023	KIM WALSH	UNIFORM REFUND - ORDER DATE 10/02/2023	- 69.96
EFT24336	16/02/2023	MJB INDUSTRIES PTY LTD	PIPES, HEADWALLS & FREIGHT FOR AA032, AA195 & WSN6	- 24,809.69
EFT24337	16/02/2023	RURAL RANGER SERVICES	RURAL RANGER SERVICES FROM 27/01/23 TO 02/02/23	- 904.20



LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL 01/02/23 TO 28/02/23				
Chq/EFT	Date	Name	Description	Amount
EFT24338	16/02/2023	BW JAMES TRANSPORT PTY LTD	FREIGHT EX IXOM & SIGMA - CHEMICAL DELIVERY FOR SWIMMING POOL	- 240.35
EFT24339	16/02/2023	KWIK KOPY PRINTING CENTRE CANNING VALE	ENVELOPES - DL, DL NO WINDOW, A4 NO WINDOW, A5 NO WINDOW SHIRE OFFICE AND CRC	- 2,116.75
EFT24340	16/02/2023	LG BEST PRACTICES PTY LTD	PROFESSIONAL SERVICES JANUARY AND FEBRUARY 2023	- 4,413.75
EFT24341	16/02/2023	PLANNING INSTITUTE OF AUSTRALIA LTD	1X STAFF TRAINING - PLANET WA - INTRODUCTION TO PLANNING	- 920.00
EFT24342	16/02/2023	SYDNEY FRANK BRENNAN	WITHDRAWAL OF INFRINGEMENT 2177	- 154.30
EFT24343	13/02/2023	TELSTRA CORPORATION LIMITED	TELSTRA ACCOUNT FOR ADMINISTRATION	- 3,369.08
EFT24344	22/02/2023	WESTPAC BANKING CORPORATION	WAGES PPE 21.02.2023	- 81,011.26
EFT24345	22/02/2023	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS	- 25.90
EFT24346	22/02/2023	IOU SOCIAL CLUB	PAYROLL DEDUCTIONS	- 270.00
EFT24347	23/02/2023	WONGAN HILLS IGA PLUS LIQUOR		- 1,007.80
			ADMINISTRATION REFRESHMENTS	224.44
			DEPOT REFRESHMENTS	334.55
			CRC REFRESHMENTS INCLUDING EVENTS	448.81
EFT24348	23/02/2023	WESTRAC EQUIPMENT PTY LTD		- 9,310.89
	25/01/2023	WESTRAC EQUIPMENT PTY LTD	PARTS FOR GRADER BREATHER, PARTS FOR ROLLER SEAL O RING, PARTS FOR ROLLER WASHER, PARTS FOR GRADER INSERT, PARTS FOR GRADER, PARTS FOR ROLLER, PARTS FOR LOADER, PARTS FOR ROLLER	3,000.42
	01/02/2023	WESTRAC EQUIPMENT PTY LTD	INSPECT & MAINTAIN HYDRAULIC SYSTEM FOR PG18	5,717.25
	02/02/2023	WESTRAC EQUIPMENT PTY LTD	384-5890 GLASS-SIDE FOR ROLLER (INS CLAIM J0884)	593.22
EFT24349	23/02/2023	WONGAN HILLS NEWSAGENCY	ADMINISTRATION ACCOUNT FOR JANUARY 2023	- 76.24
EFT24350	23/02/2023	BOC LIMITED	LATE PAYMENT FEE	- 38.50
EFT24351	23/02/2023	SYNERGY		- 10,168.00
	23/01/2023	SYNERGY	MT O'BRIEN LOOKOUT - CONSUMPTION CHARGE, MT O'BRIEN LOOKOUT - SUPPLY CHARGE	165.77
	01/02/2023	SYNERGY	STREET LIGHTING CHARGES	4,414.59
	08/02/2023	SYNERGY	SWIMMING POOL - CONSUMPTION & SUPPLY CHARGE	1,778.76
	08/02/2023	SYNERGY	WONGAN HILLS RECREATION CENTRE - CONSUMPTION & SUPPLY CHARGE	2,921.44
	08/02/2023	SYNERGY	CRC BUILDING - CONSUMPTION & SUPPLY CHARGE	587.03
	08/02/2023	SYNERGY	MEDICAL CENTRE - ON PEAK, OFF PEAK CONSUMPTION CHARGE & SUPPLY CHARGE	300.41
EFT24352	23/02/2023	RBC RURAL	METERPLAN CHARGE FOR ADMIN OFFICE - COLOUR & BLACK	- 1,135.71
EFT24353	23/02/2023	WONGAN HILLS HARDWARE		- 3,457.56
	31/01/2023	WONGAN HILLS HARDWARE	BUILDING ACCOUNT FOR JANUARY 2023	571.08

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Chq/EFT	Date	Name	Description	Amount
	31/01/2023	WONGAN HILLS HARDWARE	WORKS ACCOUNT FOR JANUARY 2023	2,886.48
EFT24354	23/02/2023	TOLL IPEC PTY LTD		- 265.22
	22/01/2023	TOLL IPEC PTY LTD	FREIGHT FOR POOL TESTING, FREIGHT EX AIR & POWER - BARE COMPRESSOR, FREIGHT EX CJD EQUIPMENT	99.36
	31/01/2023	TOLL IPEC PTY LTD	FREIGHT EX KOMATSU & WATER TESTING FOR PARKS & GARDENS	21.51
	31/01/2023	TOLL IPEC PTY LTD	FREIGHT EX WESTRAC	34.82
	19/02/2023	TOLL IPEC PTY LTD	FREIGHT EX STRUCTERRE & MAXI PARTS	109.53
EFT24355	23/02/2023	SIGMA CHEMICALS	HIRE DOLPHIN PRO EXPERT	- 550.00
EFT24356	23/02/2023	STRUCTERRE CONSULTING ENGINEERS	GRAVEL TESTING	- 467.50
EFT24357	23/02/2023	BRYAN RURAL SERVICE	TERMITE BARRIER AT WONGAN HILLS MUSEUM	- 3,300.00
EFT24358	23/02/2023	TEAM DIGITAL	INDESIGN TRAINING COURSE - 1X STAFF 20TH & 21ST MARCH 2023	- 875.00
EFT24359	23/02/2023	NEWINS FAMILY TRUST T/AS STEPTOE AND WIFE SCRAP METAL RECYCLABLES	MANAGING OF WONGAN HILLS REFUSE SITE FOR FEBRUARY 2023	- 7,791.63
EFT24360	23/02/2023	HENDOS PLUMBING & GAS SERVICES	REPLACE A 50MM ISOLATION GATE VALVE TO CLARKE ROAD STANDPIPE	- 730.71
EFT24361	23/02/2023	MELISSA MARCON	UNIFORM REIMBURSEMENT	- 119.56
EFT24362	23/02/2023	FEAGAN BUILDING SURVEYING	BUILDING SURVEYING FOR 18 TOWNSEND RD BALLIDU & ISSUE CDC FOR 5381 DOWERIN KALANNIE RD CADOUX	- 764.50
EFT24363	23/02/2023	JB HI-FI GROUP PTY LTD	6 X NOKIA 21 PLUS MOBILE PHONES FOR WORKS STAFF	- 1,134.00
EFT24364	23/02/2023	FELTON INTERNATIONAL GROUP P/L	REPLACEMENT OF 3 PICNIC TABLES FOR WONGAN SWIMMING POOL - INSURANCE CLAIM	- 5,940.00
EFT24365	23/02/2023	AC HEALTHCARE PTY LTD	PRE-EMPLOYMENT MEDICAL - 1X STAFF	- 255.00
EFT24366	23/02/2023	TRACTUS AUSTRALIA		- 766.00
	09/01/2023	TRACTUS AUSTRALIA	SUPPLY TYRE & STRIP & FIT TRUCK TYRE PTRL23	711.00
	16/01/2023	TRACTUS AUSTRALIA	PUNCTURE REPAIR TO PTRL14	55.00
EFT24367	23/02/2023	NORTHAM MOTORS PTY LTD	SUPPLY COOLANT PREMIX 1L FOR WORKS CO ORDINATOR	- 35.99
EFT24368	23/02/2023	WALKERS DIESEL SERVICES	BOWLING GREEN SHADES - FABRICATION AND INSTALLATION - PROGRESS PAYMENT	- 33,000.00
EFT24369	23/02/2023	COUNCIL FIRST		- 8,906.48
	16/01/2023	COUNCIL FIRST	MARCH CHARGES - DYNAMICS / OFFICE 365	2,617.78
	13/02/2023	COUNCIL FIRST	FEBRUARY CHARGES - 17 ENTERPRISE USERS & 26 TEAM USERS	6,288.70
EFT24370	23/02/2023	DYENAMIC SUBLIMATION	POLO SHIRT UNIFORM ORDER - 50% PAYMENT BALANCE TO BE PAID ON DELIVERY	- 550.00
EFT24371	23/02/2023	PLANTMAN EQUIPMENT PTY LTD	GRADER HIRE FOR FEBRUARY 2023	- 8,147.85

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL 01/02/23 TO 28/02/23				
Chq/EFT	Date	Name	Description	Amount
EFT24372	23/02/2023	ENVIROCLEAN (WA)		- 429.00
	23/01/2023	ENVIROCLEAN (WA)	ENVIROCLEAN MONTHLY HIRE FOR FEBRUARY 2023	214.50
	31/01/2023	ENVIROCLEAN (WA)	ENVIROCLEAN MONTHLY HIRE FOR JANUARY	214.50
EFT24373	23/02/2023	MAXIPARTS OPERATIONS PTY LTD		- 767.58
5067813	31/01/2023	MAXIPARTS OPERATIONS PTY LTD	SUPPLY WRENCH WHEEL FOR PTK33, SUPPLY KIT FILTER FOR PTK34, SUPPLY ADAPTOR, SUPPLY PLASTIC MUDFLAP MOUNTING STRIP, SUPPLY WIDE WHITE MUDFLAP PLAIN, SUPPLY DANGEROUS GOODS 15 SLIP SIGNS	665.65
5078730	08/02/2023	MAXIPARTS OPERATIONS PTY LTD	SUPPLY 2 X TREE STRIP FOR PTK36	101.93
EFT24374	23/02/2023	INSTANT TRANSPORTABLE OFFICES PTY LTD	80% COMPLETION OF 12X3M NEW BOWLING GREEN TRANSPORTABLE	- 74,316.00
EFT24375	23/02/2023	DGL WAREHOUSING & DISTRIBUTION PTY LTD	DELIVERY FORRESTFIELD TO WONGAN HILLS SPORTING FACILITY (7 PALLETS OF TURF) 7 TONNE	- 1,278.21
EFT24376	23/02/2023	RURAL RANGER SERVICES	RURAL RANGER SERVICES FROM 09/02/23 TO 16/02/23	- 631.62
EFT24377	23/02/2023	CBS HIRE PTY LTD	SIDE TIPPER HIRE	- 5,450.26
EFT24378	23/02/2023	ARROWES ROADING SAFETY PTY LTD	TRAFFIC LIGHTS	- 17,688.00
EFT24379	23/02/2023	WCP CIVIL PTY LTD	STABILISATION PROGRAM 2022-23 DOWERIN-KALANNIE ROAD	- 146,043.57
EFT24380	27/02/2023	AUSTRALIAN TAXATION OFFICE	BAS FOR JANUARY 2023	- 37,184.00
EFT24381	24/02/2023	TELSTRA CORPORATION LIMITED	JANUARY ACCOUNT FOR SPORT & REC - DIRECT DEBIT 24/02/2023	- 55.00
EFT24382	24/02/2023	TELSTRA CORPORATION LIMITED	SMS LINE FOR JANUARY 2023 - DIRECT DEBIT 24/02/2023	- 368.27
EFT24384	14/02/2023	WESTPAC BANKING CORPORATION		- 1,182.36
	30/12/2022	WESTPAC BANKING CORPORATION	ADOBE SUBSCRIPTION FOR CRC ADMINISTRATION	239.97
	06/01/2023	WESTPAC BANKING CORPORATION	DIESEL FUEL FOR CEO VEHICLE	157.39
	07/01/2023	WESTPAC BANKING CORPORATION	TESLA MOTORS AUSTRALIA - ORDER FEE ONLY	400.00
	19/01/2023	WESTPAC BANKING CORPORATION	CRC 1X STAFF - WORKING WITH CHILDREN CHECK	87.00
	19/01/2023	WESTPAC BANKING CORPORATION	CRC 1X STAFF - WORKING WITH CHILDREN CHECK	87.00
	19/01/2023	WESTPAC BANKING CORPORATION	DELIVER 4 X DESKTOP COMPUTERS TO CYBER RECYCLING	88.00
	25/01/2023	WESTPAC BANKING CORPORATION	NESPRESSO COFFEE PODS FOR KNIT & NATTER	123.00
EFT24385	14/02/2023	WESTPAC BANKING CORPORATION	GIFT CARDS FOR 2022 1ST, 2ND & 3RD PRIZE WONGAN RESIDENT CHRISTMAS PRIZE	- 641.65
EFT24386	27/02/2023	TELETRAC NAVMAN	MONTHLY SATELLITE SERVICE	- 2,379.25
EFT24387	28/02/2023	DEPARTMENT OF TRANSPORT	DOT PAYMENTS FROM 31/01/23 TO 28/02/23	- 92,859.75
DD11821.1	07/02/2023	AWARE SUPER ACCUMULATION	PAYROLL DEDUCTIONS	- 10,242.43
DD11821.2	07/02/2023	AIA AUSTRALIA PTY LTD	PAYROLL DEDUCTIONS	- 518.98
DD11821.3	07/02/2023	BT SUPER FOR LIFE	SUPERANNUATION CONTRIBUTIONS	- 201.21
DD11821.4	07/02/2023	COMMONWEALTH ESSENTIAL SUPER	SUPERANNUATION CONTRIBUTIONS	- 282.69
DD11821.5	07/02/2023	SPIRIT SUPER	PAYROLL DEDUCTIONS	- 403.85

LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL 01/02/23 TO 28/02/23				
Chq/EFT	Date	Name	Description	Amount
DD11821.6	07/02/2023	UNI SUPER	SUPERANNUATION CONTRIBUTIONS	- 194.71
DD11821.7	07/02/2023	REST SUPERANNUATION	PAYROLL DEDUCTIONS	- 440.51
DD11821.8	07/02/2023	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	- 211.38
DD11821.9	07/02/2023	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	- 1,327.67
DD11844.1	21/02/2023	AWARE SUPER ACCUMULATION	PAYROLL DEDUCTIONS	- 9,638.23
DD11844.2	21/02/2023	AIA AUSTRALIA PTY LTD	PAYROLL DEDUCTIONS	- 582.55
DD11844.3	21/02/2023	BT SUPER FOR LIFE	SUPERANNUATION CONTRIBUTIONS	- 201.21
DD11844.4	21/02/2023	COMMONWEALTH ESSENTIAL SUPER	SUPERANNUATION CONTRIBUTIONS	- 282.69
DD11844.5	21/02/2023	SPIRIT SUPER	PAYROLL DEDUCTIONS	- 403.85
DD11844.6	21/02/2023	UNI SUPER	SUPERANNUATION CONTRIBUTIONS	- 197.71
DD11844.7	21/02/2023	REST SUPERANNUATION	SUPERANNUATION CONTRIBUTIONS	- 300.49
DD11844.8	21/02/2023	COLONIAL FIRST STATE FIRSTCHOICE PERSONAL SUPER	SUPERANNUATION CONTRIBUTIONS	- 211.38
DD11844.9	21/02/2023	PRIME SUPER	SUPERANNUATION CONTRIBUTIONS	- 1,357.49
DD11821.10	07/02/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	- 898.13
DD11821.11	07/02/2023	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	- 507.70
DD11821.12	07/02/2023	AMP SUPERANNUATION LTD.	SUPERANNUATION CONTRIBUTIONS	- 306.71
DD11821.13	07/02/2023	HOSTPLUS SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	- 59.89
DD11821.14	07/02/2023	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	- 195.75
DD11844.10	21/02/2023	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	- 890.08
DD11844.11	21/02/2023	CBUS SUPER	SUPERANNUATION CONTRIBUTIONS	- 406.16
DD11844.12	21/02/2023	AMP SUPERANNUATION LTD.	SUPERANNUATION CONTRIBUTIONS	- 331.03
DD11844.13	21/02/2023	HOSTPLUS SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	- 59.89
DD11844.14	21/02/2023	AUSTRALIAN SUPER PTY LTD	SUPERANNUATION CONTRIBUTIONS	- 189.13
			MUNICIPAL BANK	986,154.54
			TRUST BANK	-
			TOTAL	986,154.54
			RECOVERABLE	- 5,298.38
			PARTIALLY RECOVERABLE	



## 9.2.2 FINANCIAL REPORTS FOR FEBRUARY 2023

<b>FILE REFERENCE:</b>	F1.4
<b>REPORT DATE:</b>	8 March 2023
<b>APPLICANT/PROPONENT:</b>	N/A
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Sam Dolzadelli - Deputy Chief Executive Officer
<b>ATTACHMENTS:</b>	9.2.2 Financial Reports 9.2.3 Financial Health Check

### PURPOSE OF REPORT:

The purpose of this report is to present to Council the Monthly Financial Report (containing the Statement of Financial Activity by Nature or Type) for the month ended 28 February 2023. The Capital Works report has been incorporated into this. A monthly financial health check has been appended to the report to give an overview of how the Shire is tracking against some key financial indicators.

### BACKGROUND:

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

The State Government has recently amended regulation 34 of the *Local Government (Financial Management) Regulations 1996* to require the Statement of Financial Activity to be presented according to nature or type classification.

Listed below is a compilation of the reports that will meet compliance, these are listed under Sections and the relevant regulations below.

### Statement of Financial Activity Report

Section 6.4 of the *Local Government Act 1995* regulation 34.1 of the FMR requires a local government to prepare each month a statement of financial activity reporting on the sources and application of funds, as set out in the annual budget containing the following detail:

- Annual budget estimates;
- Budget estimates to the end of the month to which the statement relates (known as YTD Budget);
- Actual amounts of expenditure, revenue and income to the end of the month to which the statement relates (known as YTD Actuals);
- Material variances between the comparatives of Budget v's Actuals; and
- The net current assets (NCA) at the end of the month to which the statement relates.

Regulation 34.2 - Each statement of financial activity must be accompanied by documents containing:

- An explanation of the composition of the net current assets of the month to which it relates, less committed assets and restricted assets; and
- An explanation of each of the material variances; and
- Such other supporting information as is considered relevant by the local government.

Regulation 34(3) - The information in a statement of financial activity must be shown according to nature or type classification.

Regulation 34(5) - Each financial year a local government is to adopt a percentage or value, calculation in accordance with AAS5, to be used in statements of financial activity for reporting material variances.

### **POLICY REQUIREMENTS:**

Council Policy 4.1 – Accounting

### **LEGISLATIVE REQUIREMENTS:**

- *Local Government Act 1995*
- Local Government (Financial Management) Regulations 1996

### **STRATEGIC IMPLICATIONS:**

There are no Strategic Implications relating to this item.

### **SUSTAINABILITY IMPLICATIONS:**

#### ➤ **Environment**

There are no known environmental impacts associated with this proposal.

#### ➤ **Economic**

There are no known economic impacts associated with this proposal.

#### ➤ **Social**

There are no known social implications associated with this proposal.

### **FINANCIAL IMPLICATIONS:**

Material variances are disclosed in the Statement of Financial Activity.

As part of the adopted 2022/23 Budget, Council adopted the following thresholds as levels of material variances for financial reporting.

In accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2022/23 for reporting material variances shall be:

- (a) 10% of the amended budget; or
- (b) \$10,000 of the amended budget.

whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each Nature and Type classification and capital income and expenditure in the Statement of Financial Activity.

The financial reports for the period ending 28 February 2023 are attached to the Council Agenda.

#### **COMMENT:**

This report presents the Statement of Financial Activity by nature or type for the period ended 28 February 2023.

The following is a summary of the headline numbers from the attached report, and explanations for variances is provided in note 1 of the report.

	<b>Original Budget</b>	<b>YTD Budget</b>	<b>YTD Actuals – February 2023</b>
<b>Opening Surplus</b>	<b>2,501,372</b>	<b>2,643,589</b>	<b>2,777,779</b>
Operating Revenue	5,055,069	4,739,519	4,730,657
Operating Expenditure	(6,906,402)	(4,833,459)	(5,649,035)
Capital Expenditure	(8,087,837)	(5,557,356)	(3,702,858)
Capital Income	5,288,910	1,487,472	942,952
Financing Activities	(302,711)	(47,662)	(99,012)
Non-cash items	2,451,599	1,705,629	2,429,126
<b>Closing Surplus/(Deficit)</b>	<b>0</b>	<b>137,732</b>	<b>1,429,609</b>

- Rates notices were issued with an effective issuance date of 25 July 2022. As at 28 February, the Shire had receipted \$3,333,103 in rates, ESL and rubbish charges. Due date for payment in full or first instalment was 29 August 2022. Due date for second instalment was 31 October and third instalment 9 January 2023. As at 28 February 2023, the gross amount outstanding of rates, ESL and rubbish charges (including arrears, legal charges and interest) is **\$320,510** of this amount \$31,729 is made up of deferred rates. Total outstanding equates to 8.81% of the brought forward arrears and current year billing.
- The capital works program is yet to significantly commence as at 28 February, with \$3,702,858 in actual expenditure against an current budget of \$8,346,087, representing 44.37% of the budgeted works.

**VOTING REQUIREMENTS:** Simple Majority

**ABSOLUTE MAJORITY REQUIRED:** No

**OFFICER RECOMMENDATION:**

That Council:

1. RECEIVES the Monthly Financial Report (containing the Statement of Financial Activity by nature or type) for the month ended 28 February 2023, as presented as attachment 1 to this report.
2. NOTES the unrestricted municipal surplus of \$1,429,609 for the month ended 28 February 2023.
3. RECEIVES the Monthly Financial Health Check as presented as attachment 2 to this report.



SHIRE OF WONGAN-BALLIDU STATEMENT OF FINANCIAL ACTIVITY (N&T) FOR 28 FEBRUARY 2023						
	Approved Budget 2022- 2023	Current Budget 2022-2023	YTD Budget	YTD Actual	Variance Over or Under	10%
<b>Opening Funding Surplus/(Deficit)</b>	<b>2,501,372</b>	<b>2,643,589</b>	<b>2,643,589</b>	<b>2,777,779</b>		
<b>INCOME</b>						
Rates	3,195,567	3,195,567	3,195,567	3,195,167	0.0%	✓
Operating grants, subsidies and contributions	892,474	1,153,607	899,612	868,790	3.4%	✓
Fees and charges	677,560	677,560	506,990	486,423	4.1%	✓
Other Revenue	128,550	128,550	85,648	85,255	0.5%	✓
Interest	44,824	44,824	29,872	92,522	(209.7%)	x
Profit on sale of Assets	116,094	116,094	21,830	2,500	88.5%	x
<b>a: TOTAL INCOME</b>	<b>5,055,069</b>	<b>5,316,202</b>	<b>4,739,519</b>	<b>4,730,657</b>		
<b>OPERATING EXPENSES</b>						
Employee Costs	(2,276,849)	(2,276,848)	(1,543,264)	(1,409,614)	8.7%	✓
Materials & Contracts	(1,003,491)	(1,044,130)	(732,735)	(988,466)	(34.9%)	x
Utilities (Gas, Electricity) etc.	(393,557)	(393,556)	(261,672)	(273,697)	(4.6%)	✓
Interest	(45,324)	(45,324)	(30,208)	(18,178)	39.8%	x
Insurance	(269,167)	(269,167)	(269,167)	(289,389)	(7.5%)	✓
Other General	(350,321)	(344,321)	(268,954)	(238,065)	11.5%	x
Loss on Asset Disposals	(47,523)	(47,523)	(47,523)	(34,521)	27.4%	x
Depreciation	(2,520,170)	(2,520,170)	(1,679,936)	(2,397,105)	(42.7%)	x
<b>b: TOTAL OPERATING EXPENSES</b>	<b>(6,906,402)</b>	<b>(6,941,039)</b>	<b>(4,833,459)</b>	<b>(5,649,035)</b>		
<b>Operating activities excluded from budget</b>						
Add back Depreciation	2,520,170	2,520,170	1,679,936	2,397,105		
Adjust (Profit)/Loss on Asset Disposal	(68,571)	(68,571)	25,693	32,021		
	<b>2,451,599</b>	<b>2,451,599</b>	<b>1,705,629</b>	<b>2,429,126</b>		
<b>Amount attributable to operating activities</b>	<b>600,266</b>	<b>826,762</b>	<b>1,611,689</b>	<b>1,510,748</b>		
<b>INVESTING ACTIVITIES</b>						
Non-Operating grants, subsidies and contributions	4,881,339	5,004,306	1,432,120	791,652	44.7%	x
Proceeds from disposal of motor vehicles and P&E	386,000	386,000	33,781	33,781	0.0%	✓
Proceeds from sale of land	21,571	21,571	21,571	109,375	(407.0%)	x
Proceeds from sale of minor plant & equipment	0	0	0	8,144	0.0%	✓
<b>TOTAL CAPITAL INCOME</b>	<b>5,288,910</b>	<b>5,411,877</b>	<b>1,487,472</b>	<b>942,952</b>		
Capex - Land & Buildings	(1,806,660)	(1,806,660)	(1,198,740)	(583,279)	51.3%	x
Capex - Furniture & Equipment	(180,000)	(180,000)	(120,000)	(120,150)	(0.1%)	✓
Capex - Motor Vehicles	(224,000)	(250,000)	(150,000)	(161,547)	(7.7%)	✓
Capex - Plant	(865,570)	(913,370)	(624,832)	(248,333)	60.3%	x
Capex - Infrastructure - Other	(407,332)	(407,332)	(271,536)	(297,056)	(9.4%)	✓
Capex - Infrastructure - Roads	(4,448,485)	(4,632,935)	(3,088,400)	(2,264,293)	26.7%	x
Capex - Infrastructure - Footpaths	(155,790)	(155,790)	(103,848)	(28,200)	72.8%	x
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>(8,087,837)</b>	<b>(8,346,087)</b>	<b>(5,557,356)</b>	<b>(3,702,858)</b>		
<b>Amount attributable to investing activities</b>	<b>(2,798,927)</b>	<b>(2,934,210)</b>	<b>(4,069,884)</b>	<b>(2,759,906)</b>		
<b>FINANCING ACTIVITIES</b>						
Transfer from reserves	1,441,320	1,515,120	0	0	0.0%	✓
Transfer to reserves	(1,658,384)	(1,958,529)	0	(51,478)	0.0%	✓
Lease liabilities principal repayments	0	(7,082)	(4,720)	(4,721)	(0.0%)	✓
Loan principal repayment	(116,527)	(135,566)	(84,025)	(83,965)	0.1%	✓
SSL Principal Reimbursements	30,880	49,916	41,083	41,152	(0.2%)	✓
<b>Amount attributable to financing activities</b>	<b>(302,711)</b>	<b>(536,141)</b>	<b>(47,662)</b>	<b>(99,012)</b>		
<b>CLOSING SURPLUS / (DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>137,732</b>	<b>1,429,609</b>		
** This sheet illustrates the variance analysis. For variance explanation refer to applicable note.			<b>Key</b>	Within budget tolerance of 10%	✓	
				Over budget tolerance of 10%	x	
				Under budget tolerance of 10%	⚠	

Shire of Wongan-Ballidu Variance Report 28 February 2023				
<p>The Local Government (Financial Management) Regulations 1996 require that financial statements are presented monthly to council. Council has adopted 10% as its threshold for line items on the nature or type report shown on page 1. This report uses a traffic light system to flag those items that are within tolerance and others that fall out of the range. Variances are calculated using a comparison of year to date actual against year to date budget. It needs also to be noted that the early months of the financial year are a period when variance percentages are volatile and extremely sensitive to small movements in actual income and expense.</p>				
Code	Variance Actual to YTD Budget	Variance reason	Report Section	Comments
<b>Operating Income</b>				
✓	(400)	Within Threshold	Rates	Within Council variance reporting threshold.
✓	(30,822)	Within Threshold	Operating grants, subsidies and contributions	Within Council variance reporting threshold.
✓	(20,567)	Within Threshold	Fees and charges	Within Council variance reporting threshold.
✓	(393)	Within Threshold	Other Revenue	Within Council variance reporting threshold.
✗	62,650	Permanent	Interest	Favourable - Banks have passed on the increase in interest rates by the RBA to curb inflation. The Shire's cash deposit investment account interest and reserves interest will be higher than the budget. Additional municipal interest can be allocated during budget review.
✗	(19,330)	Timing	Profit on sale of Assets	Timing - Various plant and motor vehicle yet to be disposed.
<b>Operating Expenditure</b>				
✓	133,650	Within Threshold	Employee Costs	Within Council variance reporting threshold.
✗	(255,731)	Permanent	Materials & Contracts	Unfavourable - Fuel tracking over budget (\$116k) and plant repairs tracking over YTD budget by \$63k. To be addressed at budget review. POC under-allocated to capex (\$49k). Plant depreciation under-allocated (\$83k).
✓	(12,025)	Within Threshold	Utilities (Gas, Electricity) etc.	Within Council variance reporting threshold.
✗	12,030	Timing	Interest	Favourable - Timing Variance.
✓	(20,222)	Within Threshold	Insurance	Within Council variance reporting threshold.
✗	30,889	Timing	Other General	Favourable - Timing Variance.
✗	13,002	Timing	Loss on Asset Disposals	Timing - Various plant and motor vehicle yet to be disposed.
✗	(717,169)	Permanent	Depreciation	Depreciation budget to be amended during budget review. Due to revaluation and change in depreciation rates, depreciation has increased.
<b>Investing</b>				
✗	(640,468)	Timing	Non-Operating grants, subsidies and contributions	Unfavourable - Timing variance. Next road funding claims due.
✓	0	Within Threshold	Proceeds from disposal of motor vehicles and P&E	Within Council variance reporting threshold.
✗	87,804	Permanent	Proceeds from sale of land	Favourable - Additional lots sold, to be allocated in budget review.
✓	8,144	Within Threshold	Proceeds from sale of minor plant & equipment	Within Council variance reporting threshold.
✗	615,461	Timing	Capex - Land & Buildings	Capital works program yet to substantially commence. See Capital Works Report.
✓	(150)	Within Threshold	Capex - Furniture & Equipment	Within Council variance reporting threshold.
✓	(11,547)	Within Threshold	Capex - Motor Vehicles	Within Council variance reporting threshold.
✗	376,499	Timing	Capex - Plant	See Capital Works Report.
✓	(25,520)	Within Threshold	Capex - Infrastructure - Other	Within Council variance reporting threshold.
✗	824,107	Timing	Capex - Infrastructure - Roads	See Capital Works Report.
✗	75,648	Timing	Capex - Infrastructure - Footpaths	See Capital Works Report.
<b>Financing</b>				
✓	0	Within Threshold	Transfer from reserves	Within Council variance reporting threshold.
✓	(51,478)	Within Threshold	Transfer to reserves	Within Council variance reporting threshold.
✓	(1)	Within Threshold	Lease liabilities principal repayments	Within Council variance reporting threshold.
✓	60	Within Threshold	Loan principal repayment	Within Council variance reporting threshold.
✓	69	Within Threshold	SSL Principal Reimbursements	Within Council variance reporting threshold.

**SHIRE OF WONGAN-BALLIDU**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 28 February 2023**

**Note 2: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)			
Note	Budget	Actual	Current
	Last Years Closing 30 June 2022	Last Years Closing 30 June 2022	28 February 2023
	\$		\$
<b>Current Assets</b>			
Cash Unrestricted	3,017,114	3,017,365	3,094,798
Cash Restricted - Reserves	2,626,886	2,626,884	2,678,363
Receivables - Rates	136,174	127,801	262,413
Receivables - Other	807,720	847,173	1,337,148
Receivables - ATO	93,714	48,568	84,817
Inventories	47,828	64,968	9,838
	6,729,436	6,732,759	7,467,377
<b>Less: Current Liabilities</b>			
Payables	(270,689)	(348,219)	(503,609)
Payables - ATO	(118,837)	(67,770)	(133,080)
Contract Liabilities - Unspent grants	(853,587)	(553,970)	(2,390,842)
Provisions	(399,907)	(399,907)	(373,644)
	(1,643,020)	(1,369,866)	(3,401,175)
Less: Restricted Cash - Reserves	(2,626,886)	(2,626,884)	(2,678,363)
Add: Liabilities funded by restricted cash	41,842	41,842	41,842
Less: Trust Interfund Transfer Account		(72)	(72)
	(2,585,044)	(2,585,114)	(2,636,593)
<b>Net Current Funding Position</b>	<b>2,501,372</b>	<b>2,777,779</b>	<b>1,429,609</b>

**SHIRE OF WONGAN-BALLIDU**  
**ANALYSIS OF DISPOSED ASSETS AS AT 28 FEBRUARY 2023**

Asset No	Budget Net Book Value	Current Budget Sale Proceeds	Budget (Profit) / Loss	Actual Net Book Value	Actual Sale Proceeds	Actual (Profit) / Loss
<b>Land &amp; Buildings</b>						
Lot 251 Ballidu (CBH)	21,571	21,571	-			-
Lot 705 & 706 Shields Crescent				69,000	53,392	15,608
Lot 708 Shields Crescent				32,000	26,126	5,874
Lot 710 Shields Crescent				34,000	29,857	4,143
<b>Motor Vehicles</b>						
Toyota Landcruiser (CEO)	8,736	100,000	(91,264)			-
Toyota Fortuner (DCEO)	30,103	28,000	2,103			-
Mazda 3 (Admin Shared)	10,000	13,000	(3,000)	12,000	14,500	(2,500)
Grader Ute (PUT73)	13,916	7,500	6,416	15,650	15,000	650
Works Ute (PUT72)	9,080	7,500	1,580			
<b>Plant &amp; Equipment</b>						
Mack Truck (PTK33)	123,630	85,000	38,630			
Semi Water Tanker (PTRL26)	158,973	55,000	103,973			
Multi-tyred roller (PROL14)	81,594	60,000	21,594			
Dual Tip Pig Trailer (PTRL20)	9,986	15,000	(5,014)			
Dual Tip Pig Trailer (PTRL23)	20,045	15,000	5,045			
Multi-tyred roller (PROL10)	-	-	-	16,670	4,281	12,389
<b>TOTAL</b>	<b>487,634</b>	<b>407,571</b>	<b>80,063</b>	<b>179,320</b>	<b>143,156</b>	<b>36,164</b>
<b>By Program</b>						
<b>Governance</b>						
Toyota Landcruiser (CEO)	8,736	100,000	(91,264)			
Toyota Fortuner (DCEO)	30,103	28,000	2,103			
Mazda 3 (Admin Shared)	10,000	13,000	(3,000)	12,000	14,500	(2,500)
<b>Transport</b>						
Grader Ute (PUT73)	13,916	7,500	6,416	15,650	15,000	650
Works Ute (PUT72)	9,080	7,500	1,580			
Mack Truck (PTK33)	123,630	85,000	38,630			
Semi Water Tanker (PTRL26)	158,973	55,000	103,973			
Multi-tyred roller (PROL14)	81,594	60,000	21,594			
Multi-tyred roller (PROL10)	-	-	-	16,670	4,281	12,389
<b>Other Property &amp; Services</b>						
Dual Tip Pig Trailer (PTRL20)	9,986	15,000	(5,014)	-	-	-
Dual Tip Pig Trailer (PTRL23)	20,045	15,000	5,045	-	-	-
Lot 251 Ballidu (CBH)	21,571	21,571	-			-
Lot 705 & 706 Shields Crescent			-	69,000	53,392	15,608
Lot 708 Shields Crescent			-	32,000	26,126	5,874
Lot 710 Shields Crescent			-	34,000	29,857	4,143
<b>TOTAL</b>	<b>487,634</b>	<b>407,571</b>	<b>80,063</b>	<b>179,320</b>	<b>143,156</b>	<b>36,164</b>
<b>Motor Vehicle and Plant &amp; Equipment Change Over</b>						
	Current Budget Purchase Price	Current Budget Sale	Current Change-Over Budget	Actual Purchase	Actual Sale	Change-Over
<b>Motor Vehicles</b>						
Toyota Landcruiser (CEO)	74,000	100,000	(26,000)			
Toyota Fortuner (DCEO)	52,000	28,000	24,000	56,401	-	56,401
Mazda 3 (Admin Shared)	28,000	13,000	15,000	29,301	14,500	14,801
Grader Ute (PUT73)	35,000	7,500	27,500	34,832	15,000	19,832
Works Ute (PUT72)	35,000	7,500	27,500	41,013	-	41,013
<b>Sub-total</b>	<b>224,000</b>	<b>156,000</b>	<b>68,000</b>	<b>161,547</b>	<b>29,500</b>	<b>132,047</b>
<b>Plant &amp; Equipment</b>						
Mack Truck (PTK33)	320,000	85,000	235,000			-
Semi Water Tanker (PTRL26)	160,000	55,000	105,000			-
Multi-tyred roller (PROL14)	190,000	60,000	130,000	211,000		211,000
Dual Tip Pig Trailer (PTRL20)	75,000	15,000	60,000			-
Dual Tip Pig Trailer (PTRL23)	75,000	15,000	60,000			-
<b>Sub-total</b>	<b>820,000</b>	<b>230,000</b>	<b>590,000</b>			<b>211,000</b>
	<b>1,044,000</b>	<b>386,000</b>	<b>658,000</b>	<b>161,547</b>	<b>29,500</b>	<b>343,047</b>

**SHIRE OF WONGAN - BALLIDU**  
**REPORT ON BORROWINGS AS AT 28 FEBRUARY 2023**

Existing Loans \* Denotes (SSL) Self Supporting Loan

Loan No.	Particulars	Recipient	Maturity Date	Proposed Borrowings	Amount Borrowed	Loan Principal Paid in Feb 23	Accrued Int. Due	YTD Interest Paid	Loan Balance @ 30 June 2022	Discount on early termination	Principal Repayments YTD	Loan Balance @ 28 Feb 23
147	Aged Persons	Ninan House*	Jul-2022		100,000	-	-	(25)	5,226	-	(5,226)	0
151A	Aged Persons	Ninan House*	Oct-2032		300,000	-	-	(2,145)	226,390	-	(8,943)	217,447
152	Co-Location Construction	Shire	Dec-2039		2,000,000	-	-	(16,066)	1,792,383	-	(42,812)	1,749,571
153	Wongan Hills Community Store	Wongan Hills Community Store	Jul-2025		40,000	-	-	-	28,136	(1,153)	(26,983)	(0)
<b>TOTAL EXISTING LOANS</b>				-	<b>2,440,000</b>	-	-	<b>(18,236)</b>	<b>2,052,135</b>	<b>(1,153)</b>	<b>(83,965)</b>	<b>1,967,017</b>

Shire Loan Summary  
Self Supporting Loan Summary

-	2,000,000	-	-	(16,066)	1,792,383	-	(42,812)	1,749,571
-	440,000	-	-	(2,170)	259,752	(1,153)	(41,152)	217,446

	Loan Balance @ 28 Feb 23	SSL	Shire	Total
Current loan liability	(32,562)	10,275	(42,838)	(32,562)
Non current liability	(1,934,455)	(227,722)	(1,706,733)	(1,934,455)
<b>Total Loan Liability</b>	<b>(1,967,017)</b>	<b>(217,446)</b>	<b>(1,749,571)</b>	<b>(1,967,017)</b>

SHIRE OF WONGAN - BALLIDU															
ANALYSIS OF RESERVE ACCOUNTS AS AT 28 FEBRUARY 2023															
ADOPTED FULL YEAR'S BUDGET								CURRENT FULL YEAR'S BUDGET				ACTUAL YTD AT 28 FEBRUARY 2023			
Reserve Description	GL Acct.	Budget Opening Balance	Actual Opening Balance	Interest Earned	Transfer to Reserve	Transfer from Reserve	EOY Balance	Transfer in / Interest	Transfer to Reserve	Transfer from Reserve	EOY Balance	Interest Earned	Transfer to Reserve	Transfer from Reserve	Actual Balance
Long Service Leave Reserve	01935	41,842	41,842	-	-	-	41,842	-	-	-	41,842	-	-	-	41,842
Community Resource Centre Reserve	01989	37,439	37,439	-	-	-	37,439	-	-	-	37,439	-	-	-	37,439
Depot Improvement Reserve	01940	10,572	10,572	-	-	-	10,572	-	-	-	10,572	-	-	-	10,572
Historical Publications Reserve	01965	7,126	7,126	-	-	-	7,126	-	-	-	7,126	-	-	-	7,126
Housing Reserve	01955	363,162	363,162	-	17,682	(200,000)	180,844	-	17,682	(200,000)	180,844	-	-	-	363,162
Special Projects Reserve	01975	361,818	361,818	4,000	402,211	(30,000)	734,029	4,000	452,284	(30,000)	784,102	51,478	-	-	413,296
Patterson Street JV Housing Reserve	01988	54,357	54,357	-	5,000	-	59,357	-	5,000	-	59,357	-	-	-	54,357
Plant Reserve	01945	846,642	846,642	-	808,491	(728,570)	926,563	-	808,491	(802,370)	852,763	-	-	-	846,642
Quinlan Street JV Housing Reserve	01987	54,915	54,915	-	5,000	-	59,915	-	5,000	-	59,915	-	-	-	54,915
Stickland JV Housing Reserve	01986	58,582	58,582	-	5,000	-	63,582	-	5,000	-	63,582	-	-	-	58,582
Swimming Pool Reserve	01970	64,155	64,155	-	20,000	(49,000)	35,155	-	220,000	(49,000)	235,155	-	-	-	64,155
Waste Management Reserve	01920	55,366	55,366	-	5,000	-	60,366	-	5,000	-	60,366	-	-	-	55,366
Sporting Co-Location Reserve	01990	568,910	568,910	-	-	(331,750)	237,160	-	-	(331,750)	237,160	-	-	-	568,910
IT Replacement Reserve	01992	102,000	102,000	-	-	(102,000)	-	-	-	(102,000)	-	-	-	-	102,000
Building Asset Management Reserve	01993	-	-	-	390,000	-	390,000	-	440,072	-	440,072	-	-	-	-
<b>TOTALS</b>		<b>2,626,886</b>	<b>2,626,886</b>	<b>4,000</b>	<b>1,658,384</b>	<b>(1,441,320)</b>	<b>2,843,950</b>	<b>4,000</b>	<b>1,958,529</b>	<b>(1,515,120)</b>	<b>3,070,295</b>	<b>51,478</b>	<b>-</b>	<b>-</b>	<b>2,678,363</b>

**SHIRE OF WONGAN-BALLIDU - CAPITAL WORKS REPORT - 28 FEBRUARY 2023**

COA	Description	Budget		Current Budget	YTD Actual	Variance	Indicator	Completion %	Asset Class
		Original Budget	Amendments						
04250	Administration Building (Buildings) - CAPEX	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00		0%	Land & Buildings
04252	Computer Software (F&E) - CAPEX	\$180,000.00	\$0.00	\$180,000.00	\$120,150.00	\$59,850.00		67%	Furniture & Equipment
04255	CEO Vehicle (MV) - CAPEX	\$74,000.00	\$26,000.00	\$100,000.00	\$0.00	\$100,000.00		0%	Motor Vehicles
04256	DCEO Vehicle (MV) - CAPEX	\$52,000.00	\$0.00	\$52,000.00	\$56,400.92	(\$4,400.92)		108%	Motor Vehicles
04258	Administration Pool Vehicle	\$28,000.00	\$0.00	\$28,000.00	\$29,301.18	(\$1,301.18)		105%	Motor Vehicles
04260	Executive Housing (Buildings) - CAPEX	\$10,435.00	\$0.00	\$10,435.00	\$0.00	\$10,435.00		0%	Land & Buildings
06010	Cadoux Rec Centre (Buildings) - CAPEX	\$15,500.00	\$0.00	\$15,500.00	\$2,074.29	\$13,425.71		13%	Land & Buildings
06415	CRC Capital Expense (Buildings) - CAPEX	\$11,000.00	\$0.00	\$11,000.00	\$9,515.85	\$1,484.15		87%	Land & Buildings
07627	Wongan Hills Medical Centre (Buildings) - CAPEX	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00		0%	Land & Buildings
10808	Cemetery WH Capex (Infras Other) - CAPEX	\$22,280.00	\$0.00	\$22,280.00	\$0.00	\$22,280.00		0%	Other Infrastructure
10815	WH Community Park Toilets (Buildings)- CAPEX	\$11,870.00	\$0.00	\$11,870.00	\$0.00	\$11,870.00		0%	Land & Buildings
10830	Railway Centre Toilets (Buildings)- CAPEX	\$240,000.00	\$0.00	\$240,000.00	\$0.00	\$240,000.00		0%	Land & Buildings
10840	Street Furniture (Infras Other)- CAPEX	\$14,247.00	\$0.00	\$14,247.00	\$0.00	\$14,247.00		0%	Other Infrastructure
11021	Wongan Hills Civic Centre (Buildings) - CAPEX	\$11,817.00	\$0.00	\$11,817.00	\$0.00	\$11,817.00		0%	Land & Buildings
11022	Burakin Hall (Buildings) - CAPEX	\$4,544.00	\$0.00	\$4,544.00	\$0.00	\$4,544.00		0%	Land & Buildings
11030	Community Park WH (Infras Other)- CAPEX	\$25,000.00	\$0.00	\$25,000.00	\$1,460.00	\$23,540.00		6%	Other Infrastructure
11210	WH Swimming Pool (Infrastructure Other) - CAPEX	\$160,042.00	\$0.00	\$160,042.00	\$40,966.78	\$119,075.22		26%	Land & Buildings
11480	Utility Parks & Gardens - CAPEX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00			Plant
11610	Radio & Television Tower (Buildings) - CAPEX	\$33,785.00	\$0.00	\$33,785.00	\$18,021.90	\$15,763.10		53%	Land & Buildings
11612	Purchase of land (Lot 251 Ballidu) (CAPEX)	\$21,571.00	\$0.00	\$21,571.00	\$2,910.16	\$18,660.84		13%	Land & Buildings
11620	W.H. Recreation Complex (Buildings) - CAPEX	\$923,436.00	\$0.00	\$923,436.00	\$472,969.11	\$450,466.89		51%	Land & Buildings
11621	Ballidu Sports Complex (Buildings) - CAPEX	\$9,800.00	\$0.00	\$9,800.00	\$0.00	\$9,800.00		0%	Land & Buildings
11622	Economic Stimulus Project	\$160,000.00	\$0.00	\$160,000.00	\$120,000.00	\$40,000.00		75%	Other Infrastructure
12080	Depot Bldg. Capital (Buildings) - CAPEX	\$46,643.00	\$0.00	\$46,643.00	\$31,254.89	\$15,388.11		67%	Land & Buildings
12610	Mack Truck - CAPEX	\$320,000.00	\$0.00	\$320,000.00	\$0.00	\$320,000.00		0%	Plant
12615	Rollers (P&E) - CAPEX	\$190,000.00	\$0.00	\$190,000.00	\$211,000.00	(\$21,000.00)		111%	Plant
12618	Water & Fuel Tankers - CAPEX	\$160,000.00	\$0.00	\$160,000.00	\$0.00	\$160,000.00		0%	Plant
12623	Backhoe	\$0.00	\$47,800.00	\$47,800.00	\$0.00	\$47,800.00		0%	Plant
12629	Sundry Plant and Equipment (CAPEX)	\$45,570.00	\$0.00	\$45,570.00	\$37,332.64	\$8,237.36		82%	Plant
12631	Dual Pig Trailer- P & E (CAPEX)	\$150,000.00	\$0.00	\$150,000.00	\$0.00	\$150,000.00		0%	Plant
13610	Museum - CAPEX	\$52,217.00	\$0.00	\$52,217.00	\$5,566.36	\$46,650.64		11%	Land & Buildings
14414	14 Ellis Street - CAPEX	\$34,000.00	\$0.00	\$34,000.00	\$0.00	\$34,000.00		0%	Land & Buildings
14418	Grader Utility (Motor Vehicles) - CAPEX	\$35,000.00	\$0.00	\$35,000.00	\$34,831.77	\$168.23		100%	Motor Vehicles
14419	Construction Utility - CAPEX	\$35,000.00	\$0.00	\$35,000.00	\$41,013.13	(\$6,013.13)		117%	Motor Vehicles
14841	Purchase of Old School Oval (CAPEX)	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00		0%	Land & Buildings
14881	Wongan Hills Airport (Infr Other)	\$160,805.00	\$0.00	\$160,805.00	\$175,596.48	(\$14,791.48)		109%	Other Infrastructure
14932	Gravel Pit Assessments - Capex	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00		0%	Other Infrastructure
AROAD	RRG Funded Capital Roadworks (Infras Roads)	\$1,040,090.00	\$184,450.00	\$1,224,540.00	\$148,362.26	\$1,076,177.74		12%	Roads
BROAD	R2R Funded Capital Roadworks (Infras Roads)	\$476,893.00	\$0.00	\$476,893.00	\$34,001.19	\$442,891.81		7%	Roads
DROAD	Own Funded Capital Footpaths (Infras footpaths)	\$155,790.00	\$0.00	\$155,790.00	\$28,200.04	\$127,589.96		18%	Footpaths
EROAD	Own Funded Capital Roadworks (Infras Roads)	\$123,723.00	\$0.00	\$123,723.00	\$21,397.49	\$102,325.51		17%	Roads
GROAD	Wheatbelt Secondary Freight Network Roadworks (Infra Roads)	\$2,807,779.00	\$0.00	\$2,807,779.00	\$2,060,532.05	\$747,246.95		73%	Roads
		<b>\$8,087,837.00</b>	<b>\$258,250.00</b>	<b>\$8,346,087.00</b>	<b>\$3,702,858.49</b>	<b>\$4,643,228.51</b>		<b>44%</b>	

	Budget		Current Budget	YTD Actual	Variance	Indicator	Completion %
	Original Budget	Amendments					
Land & Buildings	\$1,806,660.00	\$0.00	\$1,806,660.00	\$583,279.00	\$1,223,381.00		32%
Furniture & Equipment	\$180,000.00	\$0.00	\$180,000.00	\$120,150.00	\$59,850.00		67%
Motor Vehicles	\$224,000.00	\$26,000.00	\$250,000.00	\$161,547.00	\$88,453.00		65%
Plant	\$865,570.00	\$47,800.00	\$913,370.00	\$248,333.00	\$665,037.00		27%
Other Infrastructure	\$407,332.00	\$0.00	\$407,332.00	\$297,056.00	\$110,276.00		73%
Roads	\$4,448,485.00	\$184,450.00	\$4,632,935.00	\$2,264,293.00	\$2,368,642.00		49%
Footpaths	\$155,790.00	\$0.00	\$155,790.00	\$28,200.00	\$127,590.00		18%
		<b>\$8,087,837.00</b>	<b>\$258,250.00</b>	<b>\$8,346,087.00</b>	<b>\$3,702,858.00</b>	<b>\$4,643,229.00</b>	<b>44%</b>

Total Actual < Current Budget  
 No Current Budget  
 No YTD Actual  
 Total Actual > Current Budget



SHIRE OF WONGAN - BALLIDU  
INVESTMENT REPORT FOR 28 February 2023

**MUNICIPAL INVESTMENTS**

Matured Municipal Investments

Invest No.	Name	Maturity date	Particulars	From	To	Days	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
Total of matured municipal investments							\$ -	\$ -	\$ -	\$ -	\$ -

Current Municipal Investments

Invest No.	Name	Maturity	From	To	Days	Interest Rate	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
036-177 160485	Westpac Online Saver Account		1/07/2022				\$ 2,820,469.83	\$ 150,000.00	\$ 21,104.96	\$ 2,991,574.79	\$ 21,104.96
Total of current municipal investments							\$ 2,820,469.83	\$ 150,000.00	\$ 21,104.96	\$ 2,991,574.79	\$ 21,104.96

**RESERVE INVESTMENTS**

Matured Reserve Investments

Invest No.	Name	Maturity date	Particulars	From	To	Days	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
Total of matured reserve investments							\$ -	\$ -	\$ -	\$ -	\$ -

Current Reserve Investments

Invest No.	Name	Maturity	From	To	Days	Interest Rate	Opening Investment	Transfers in/out	YTD Interest	Closing Balance	Interest Realised
036-177 160629	Westpac Reserve Saver		1-Jul-22				\$ 2,626,884.87	\$ -	\$ 51,478.17	\$ 2,678,363.04	\$ 51,478.17
Total of reserve investments and cash							\$ 2,626,884.87	\$ -	\$ 51,478.17	\$ 2,678,363.04	\$ 51,478.17

Total of matured municipal and reserve investment							\$ -	\$ -	\$ -	\$ -	\$ -
Total of current municipal and reserve investment and cash							\$ 5,447,354.70	\$ 150,000.00	\$ 72,583.13	\$ 5,669,937.83	\$ 72,583.13



**SHIRE OF WONGAN-BALLIDU**  
**BANK RECONCILIATIONS FOR 28 FEBRUARY 2023**

	Total	Municipal (01106+01102)	Trust (21100)	Reserve (01105)	Cash On Hand (01101)
<b>Opening Balance</b>	6,418,873.64	3,711,849.02	35,315.56	2,670,859.06	850.00
<b>Add:</b> Receipts	376,257.42	368,753.41		7,504.01	
Adjustment	-				
Transfers In/(Out)	-				
Transfers In/(Out)	-				
	-				
<b>Less:</b> Payments - EFT & Cheques	(986,154.54)	(986,154.54)			
Payments - Bank Fees	(499.72)	(499.72)			
Adjustments & Transfers	(0.01)	(0.01)			
Unallocated payments	-	-			
<b>Balance as per General Ledger</b>	<b>5,808,476.79</b>	<b>3,093,948.16</b>	<b>35,315.56</b>	<b>2,678,363.07</b>	<b>850.00</b>
<b>Balance as per Bank Statements</b>	108,425.38	73,109.82	35,315.56		
<b>Balance as per Bank Deposit Certificates</b>	2,678,363.04	-		2,678,363.04	
<b>Balance as per Holder Certificates</b>	2,992,424.79	2,991,574.79			850.00
<b>Add:</b> Outstanding Deposits	29,263.55	29,263.55			
Adjustments - Unallocated deposits	-	-			
	-	-			
<b>Less:</b> Unpresented Payments	-	-			
	-	-			
Adjustments & Transfers	0.03			0.03	
Rounding	-				
<b>Balance as per Cash Book</b>	<b>5,808,476.79</b>	<b>3,093,948.16</b>	<b>35,315.56</b>	<b>2,678,363.07</b>	<b>850.00</b>

SHIRE OF WONGAN - BALLIDU RATES AND CHARGES OUTSTANDING 28 FEBRUARY 2023				
		Rates and Charges Raised for 2022/2023	\$ 3,450,636.19	Rates and service charges - raised 25.7.22
Rates and Charges Outstanding Breakdown				
Total Amount Outstanding		28-Feb-23	\$ 320,510.00	9%
Outstanding same time last year		28-Feb-22	\$ 316,250.59	9%
SUNDRY DEBTORS OUTSTANDING 28 FEBRUARY 2023				
Debtors Ageing Summary				
Current			\$ 1,051,053.13	
30 Days			\$ 1,883.40	
60 Days			\$ 3,944.85	
90 Days & Over			\$ 259,793.81	
Credit Balance			\$ (11,260.47)	
<b>Total Outstanding</b>			<b>\$ 1,305,414.72</b>	
Accounts 90 Days & Over:				
<b>Date</b>	<b>Dr No.</b>	<b>Comments</b>	<b>Amount</b>	
30/06/2021	1382	Refund	\$ 55,860.40	Company in administration - Proof of debt submitted.
30/06/2022	6	WSFN Roadworks	\$ 196,516.10	This has been followed up and MRWA are to pay this by 17 March.
30/06/2022	1535	Private works	\$ 467.51	Letter requesting payment has been sent. Follow up with debt collection
12/10/2022	577	Boomer advertising	\$ 119.70	Following up
28/11/2022	1555	Medical centre room hire	\$ 204.75	Following up
25/10/2022	1548	Standpipe charges	\$ 6,477.24	Paid 2/3/23
29/11/2022	218	Small school hire of swimming pool	\$ 73.50	Paid 3/3/23
14/11/2022	888	Reimburesment of water charges	\$ 74.61	Following up
<b>Total</b>			<b>\$ 259,793.81</b>	

# MONTHLY FINANCIAL HEALTH CHECK



As at 28 February 2023

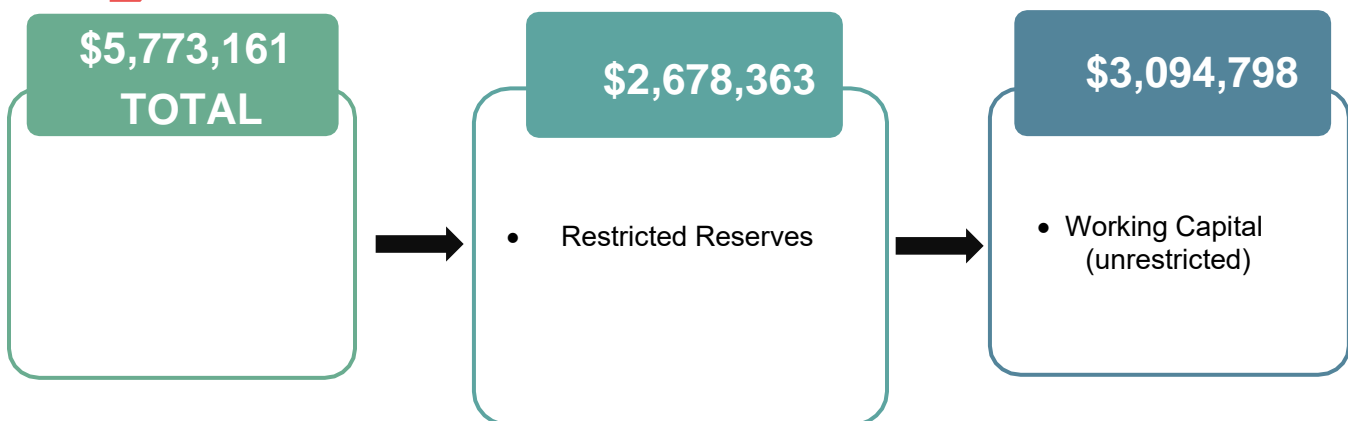
Highlighting how the Shire of Wongan-Ballidu is  
tracking against financial ratios

Financial Snapshot (Year to Date)	Actual
Operating Revenue	\$4,730,657
Operating Expenditure (Including Non-Cash Items)	(\$5,649,035)
Non-Cash Items	\$2,429,126
Capital Revenue	\$942,952
Capital Expenditure	(\$3,702,858)
Loan Repayments	(\$83,965)
Lease Liability Principal Repayments	(\$4,721)
SSL Reimbursements	41,152
Transfers (to)/from Reserves	(\$51,478)
Surplus Brought Forward 1 July 2022	\$2,777,779
<b>Current Municipal Surplus</b>	<b>\$1,429,609</b>

## Financial health indicators



## Cash in the bank



## ► How are we tracking against our budgeted targets?

### Adjusted Operating Surplus

A measure of the Shire's ability to cover its operational costs including depreciation and have funds left over to cover capital expenditure (including principal loan repayments) without relying on debt or reserves.

Minimum Target is 1%

Shire's YTD Performance is -23.78%

Do we measure up? ☒ No

- Adjusted operating surplus and self-sufficient ratios are high in the earlier part of the year due to rates being fully billed in July. However, as the year progresses, operating expenditure will continue to draw on this revenue source reducing to target by 30 June 2023.

### Asset Sustainability Ratio

Measures if the Shire is replacing or renewing existing non-financial assets at the same rate that its overall asset stock is wearing out.

Minimum Target is 90%

Shire's YTD Performance is 121.15

Do we measure up? ☒ Yes

### 9.2.3 COMPLIANCE AUDIT RETURN 2022

<b>FILE REFERENCE:</b>	
<b>REPORT DATE:</b>	09 March 2023
<b>APPLICANT/PROPONENT:</b>	N/A
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Sam Dolzadelli - Deputy Chief Executive Officer
<b>ATTACHMENTS:</b>	9.2.3 Compliance Audit Return 2022

#### PURPOSE OF REPORT:

To consider and adopt the 2023 Compliance Audit Return ('CAR').

#### BACKGROUND:

Under the *Local Government Act 1995* section 7.13(i) requires the local government to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as prescribed whether those requirements are (i) of a financial nature or not; or (ii) under this Act or another written law.

Regulation 13 of the *Local Government (Audit) Regulations 1996* details the relevant legislation sections and regulations that must be audited in the CAR.

Regulation 14 of the *Local Government (Audit) Regulations 1996* states the following:

1. A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
2. After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the Council the results of that review.
3. After the audit committee has reported to the Council under sub regulation 3(A), the compliance audit return is to be –
  - a. Presented to the Council at a meeting of the Council; and
  - b. Adopted by the Council; and
  - c. Recorded in the minutes of the meeting at which it is adopted.

#### POLICY REQUIREMENTS:

N/A

#### LEGISLATIVE REQUIREMENTS:

- *Local Government Act 1995* – Section 7.13(i)
- *Local Government (Audit) Regulations 1996* – Regulation 13 and 14

### **STRATEGIC IMPLICATIONS:**

There are no Strategic Implications relating to this item.

### **SUSTAINABILITY IMPLICATIONS:**

➤ **Environment**

There are no known environmental impacts associated with this proposal.

➤ **Economic**

There are no known economic impacts associated with this proposal.

➤ **Social**

There are no known social implications associated with this proposal.

### **FINANCIAL IMPLICATIONS:**

Nil

### **COMMENT:**

The annual Compliance Audit Return (CAR) is required under section 7.13(i) of the local government act. The period of the audit is from 1 January 2022 to 31 December 2022. Regulation 13 of the *Local Government (Audit) Regulations 1996* details all of the relevant legislation that must be included in the CAR. The local government is then required to present the CAR to the audit committee and then to Council for adoption. The CAR must then be submitted to DLGSCI by 31 March 2023.

**VOTING REQUIREMENTS:** Simple Majority

**ABSOLUTE MAJORITY REQUIRED:** No

### **COMMITTEE RECOMMENDATION:**

That Council:

ADOPT the 2022 Compliance Audit Return for submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2023.

# Compliance Audit Return Form

Start ✓
Details ✓
Commercial Enterprises ✓
Delegation ✓
Disclosure of Interest ✓
Disposal of Property ✓
Elections ✓
Finance ✓
IPR ✓
Employees ✓
Conduct ✓
Other ✓
Tenders ✓
Documents ✓
Review

Finalise

Print

## Details

### Local Government

Wongan-Ballidu, Shire of

### Created By

Sam Dolzadelli

### Year of Return

2022



# Commercial Enterprises by Local Governments

---

1. Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022? \*

N/A

☒ Add comments

Please enter comments \*

The Shire did not undertake any major trading transactions in 2022.

2. Has the local government prepared a business plan for each major land transaction that was not exempt in 2022? \*

N/A

☒ Add comments

Please enter comments \*

The Shire did not undertake any major land transactions in 2022.

3. Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022? \*

N/A

☐ Add comments

—

4. Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022? \*

N/A

☐ Add comments

—

5. During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? \*

N/A

☐ Add comments

—

## Delegation of Power/Duty

1. Were all delegations to committees resolved by absolute majority? \*

N/A

☒ Add comments

Please enter comments \*

The Shire has no delegations to committees.

2. Were all delegations to committees in writing? \*

N/A

☒ Add comments

Please enter comments \*

The Shire has no delegations to committees.

3. Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995? \*

N/A

☒ Add comments

Please enter comments \*

The Shire has no delegations to committees.

4. Were all delegations to committees recorded in a register of delegations? \*

N/A

☒ Add comments

**Please enter comments \***

The Shire has no delegations to committees.

**5. Has council reviewed delegations to its committees in the 2021/2022 financial year? \***

N/A

☒ **Add comments**

**Please enter comments \***

The Shire has no delegations to committees.

**6. Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995? \***

Yes

☐ **Add comments**

—

**7. Were all delegations to the CEO resolved by an absolute majority? \***

Yes

☒ **Add comments**

**Please enter comments \***

Resolution 030222 - OCM 23 February 2022

**8. Were all delegations to the CEO in writing? \***

Yes

☒ **Add comments**

**Please enter comments \***

Resolution 030222 - OCM 23 February 2022

**9. Were all delegations by the CEO to any employee in writing? \***

Yes

☐ **Add comments**

—

**10. Were all decisions by the Council to amend or revoke a delegation made by absolute majority? \***

Yes

☐ **Add comments**

—

**11. Has the CEO kept a register of all delegations made under Division 4 of the Local Government Act 1995 to the CEO and to employees? \***

Yes

☐ **Add comments**

—

**12. Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year? \***

Yes

☒ **Add comments**

**Please enter comments \***

Resolution 030222 - OCM 23 February 2022

**13. Did all persons exercising a delegated power or duty under the Local Government Act 1995 keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996 regulation 19? \***

Yes

☐ **Add comments**

---

# Disclosure of Interest

---

**1. Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? \***

Yes

☐ Add comments

---

**2. Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting? \***

Yes

☐ Add comments

---

**3. Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made? \***

Yes

☐ Add comments

---

**4. Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? \***

Yes

☐ Add comments

---

**5. Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022? \***

Yes

☐ **Add comments**

---

**6. On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? \***

Yes

☐ **Add comments**

---

**7. Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995? \***

Yes

☐ **Add comments**

---

**8. Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? \***

Yes

☐ **Add comments**

---

**9. When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person? \***

Yes

☐ Add comments

—

**10. Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? \***

Yes

☐ Add comments

—

**11. Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? \***

Yes

☐ Add comments

—

**12. Did the CEO publish an up-to-date version of the gift register on the local government's website? \***

Yes

☐ Add comments

—

**13. When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? \***

Yes

☐ Add comments

---

**14. Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? \***

Yes

☐ **Add comments**

---

**15. Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? \***

Yes

☐ **Add comments**

---

**16. Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? \***

N/A

☐ **Add comments**

---

**17. Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered? \***

N/A

☐ **Add comments**

---



**18. Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)? \***

Yes

☐ **Add comments**

—

**19. Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995? \***

Yes

☐ **Add comments**

—

**20. Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website? \***

Yes

☐ **Add comments**

—

**21. Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? \***

Yes

☐ **Add comments**

—

**Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? \***

Yes

# Disposal of Property

---

1. Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)? \*

Yes

☐ Add comments

—

2. Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property? \*

Yes

☐ Add comments

—

# Elections

---

1. Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulation 30G(1) and regulation 30G(2) of the Local Government (Elections) Regulations 1997? \*

N/A

☐ Add comments

—

2. Did the CEO remove any disclosure of gifts forms relating to unsuccessful candidates, or successful candidates that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997? \*

N/A

☐ Add comments

---

**3. Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997? \***

N/A

☐ **Add comments**

---

## Finance

---

**1. Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? \***

Yes

☐ **Add comments**

---

**2. Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? \***

N/A

☒ **Add comments**

**Please enter comments \***

The Council did not delegate any powers or duties to the audit committee.

**3. Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022? \***

Yes

☒ **Add comments**

**Please enter comments \***

Received 22 December 2022.

**4. Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters? \***

N/A

☒ **Add comments**

**Please enter comments \***

The Shire received an Unqualified Audit Report for the year ended 30 June 2022. There was no significant matters raised in the auditor's report.

**5. Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? \***

N/A

☒ **Add comments**

**Please enter comments \***

The Shire received an Unqualified Audit Report for the year ended 30 June 2022. There was no significant matters raised in the auditor's report.

**6. Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website? \***

N/A

☐ **Add comments**

—

**7. Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit? \***

Yes

☐ **Add comments**

---

# Integrated Planning and Reporting

---

1. Has the local government adopted by absolute majority a strategic community plan? \*

Yes

☐ Add comments

Please provide the adoption date or the date of the most recent review \*

15/12/2021

---

2. Has the local government adopted by absolute majority a corporate business plan? \*

Yes

☒ Add comments

Please provide the adoption date or the date of the most recent review \*

28/06/2017

Please enter comments \*

Resolution 090617. The Shire's Corporate Business Plan is currently under review and the new plan will be adopted in 2023.

3. Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)? \*

Yes

☐ Add comments

---

## Local Government Employees

---

**1. Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A? \***

Yes

☒ **Add comments**

**Please enter comments \***

Chief Executive Officer position advertised on 26 August 2022.

Deputy Chief Executive Officer position advertised on 20 April 2022.

**2. Was all information provided in applications for the position of CEO true and accurate? \***

Yes

☐ **Add comments**

—

**3. Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995? \***

Yes

☐ **Add comments**

—

**4. Did the CEO inform council of each proposal to employ or dismiss senior employee? \***

Yes

☐ **Add comments**

—

**5. Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so? \***

N/A

☐ **Add comments**

---

# Official Conduct

---

**1. Has the local government designated an employee to be its complaints officer? \***

Yes

☒ **Add comments**

**Please enter comments \***

Chief Executive Officer

**2. Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? \***

Yes

☒ **Add comments**

**Please enter comments \***

No complaints received for the period 1 January 2022 to 31 December 2022.

**3. Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? \***

Yes

☐ **Add comments**

---

**4. Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? \***

Yes

☐ **Add comments**

---

## Other

---

**1. Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022?**

Yes

☒ **Add comments**

**Please provide the date of council's resolution to accept the report. \***

22/03/2023

**Please enter comments \***

Review undertaken in August 2022, final report received October 2022. Report presented to Audit Committee 7 March 2023 and Council 22 March 2023.

**2. Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022?**

Yes

☒ **Add comments**

**Please provide the date of council's resolution to accept the report. \***

22/03/2023

**Please enter comments \***

Review undertaken in August 2022, final report received October 2022. Report presented to Audit Committee 7 March 2023 and Council 22 March 2023.

**3. Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?**

N/A

☒ **Add comments**

**Please enter comments \***

No gifts declared in 2022.



**4. Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?**

Yes

☒ **Add comments**

**Please enter comments \***

Council Policy 5.22 - Attendance at Events and Functions  
Adopted 26 August 2020, Resolution 020820

**5. Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?**

Yes

☐ **Add comments**

—

**6. Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?**

Yes

☒ **Add comments**

**Please enter comments \***

Council Policy 5.23 - Elected Member Continuing Professional Development Policy  
Adopted 23 September 2020, Resolution 020920

**7. Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?**

Yes

☒ **Add comments**

**OQ-CouncilMemberTrainingPublishComments \***

Register kept.

**8. By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?**

Yes

☒ **Add comments**

Please enter comments \*

27 September 2022.

**9. When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?**

Yes

☐ Add comments

—

## Tenders for Providing Goods and Services

---

**1. Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? \***

Yes

☐ Add comments

—

**2. Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? \***

Yes

☐ Add comments

—

**3. When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? \***

Yes

☐ Add comments

---

**4. Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? \***

N/A

☐ **Add comments**

---

**5. If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation? \***

N/A

☐ **Add comments**

---

**6. Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16? \***

Yes

☐ **Add comments**

---

**7. Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? \***

No

☐ **Add comments**

---

**8. Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? \***

No

☐ Add comments

—

**9. Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? \***

Yes

☐ Add comments

—

**10. Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? \***

Yes

☐ Add comments

—

**11. Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? \***

N/A

☐ Add comments

—

**12. Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? \***

N/A

☐ Add comments

---

**13. Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? \***

N/A

☐ **Add comments**

---

**14. Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24? \***

N/A

☐ **Add comments**

---

**15. Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE? \***

N/A

☐ **Add comments**

---

**16. If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation? \***

N/A

☐ **Add comments**

---

**17. Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? \***

N/A

☐ **Add comments**

—

**18. Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG? \***

N/A

☐ **Add comments**

—

**19. Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? \***

N/A

☐ **Add comments**

—

**20. Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? \***

N/A

☐ **Add comments**

—

**21. Did the CEO send each applicant written notice advising them of the outcome of their application? \***

N/A

☐ **Add comments**

22. Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F? \*


N/A

☐ Add comments

# Documents


11 minutes ago (01/03/2023 11:28 AM)  
Sam Dolzadelli

Auditor's Report for 30 June 2022

 Opinion - Shire of Wongan-Ballidu - 30 June 2022.pdf (133.69 KB) (/ \_entity/annotation/cb7eca28-e1b7-ed11-b596-0022481117ad/976c0132-2a5b-ed11-9562-00224893390b?t=1677641986477)


10 minutes ago (01/03/2023 11:29 AM)  
Sam Dolzadelli

FMR Reg 5 and Audit Reg 17 Review

 FMR Reg 17 Report August 2022 - Wongan-Ballidu - Final.pdf (1.07 MB) (/ \_entity/annotation/bbb66845-e1b7-ed11-b596-0022481117ad/976c0132-2a5b-ed11-9562-00224893390b?t=1677641986477)

9 minutes ago (01/03/2023 11:31 AM)  
Sam Dolzadelli

CEO Delegations Review 2022

 2022-02 February - Minutes - Confirmed.pdf (3.50 MB) (/ \_entity/annotation/6f4c7f80-e1b7-ed11-b596-0022481117ad/976c0132-2a5b-ed11-9562-00224893390b?t=1677641986477)

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## 9.2.4 CYBER SECURITY ASSESSMENT 2022

<b>FILE REFERENCE:</b>	F1.4
<b>REPORT DATE:</b>	09 March 2023
<b>APPLICANT/PROPONENT:</b>	N/A
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Sam Dolzadelli - Deputy Chief Executive Officer
<b>ATTACHMENTS:</b>	9.2.4 ASD Essential 8 Controls Maturity Assessment (Confidential)

### PURPOSE OF REPORT:

The Council is requested to receive the report on the Shire's Cyber Security Maturity Assessment which was undertaken by Marsh (on behalf of Local Government Insurance Scheme (LGIS)) in October and November of 2022.

### BACKGROUND:

The Shire was selected to participate in LGIS' new Cyber Risk Pilot Program in July 2022. LGIS identified that cyber vulnerability is a concern for many local governments in WA and they were taking a sector wide approach to identifying and managing the emerging cyber risk.

Cyber security is a rapidly growing area of concern across the globe. With the technology available today, ensuring an organisations systems, networks, programs, devices and data are protected from the threat of cyber-attacks is imperative.

Throughout the fourth quarter of 2022, the Shire met (virtually) with a Senior Cyber Consultant from Marsh. Marsh is a global professional services firm providing services in the insurance broking and risk management sectors. These sessions included the Shire responding to a wide range of questions relating to the Shire's cyber security environment, and particularly in relation to the 'Essential 8 Controls'.

The Australian Cyber Security Centre (ACSC) developed the Essential 8 Controls to help all levels of government protect themselves against various cyber threats. They developed four maturity levels to assist in assessing an organisations cyber security maturity (level zero through to level three).

The Essential 8 Controls that are identified and assessed are as follows:

1. Multifactor Authentication (MFA)
2. Restrict Administrator Privileges
3. Regular Backups
4. User Application Hardening
5. Patch Operating Systems
6. Patch Applications
7. Microsoft Office Macro Settings
8. Application Control



### **POLICY REQUIREMENTS:**

Not Applicable

### **LEGISLATIVE REQUIREMENTS:**

Not Applicable

### **STRATEGIC IMPLICATIONS:**

There are no Strategic Implications relating to this item.

### **SUSTAINABILITY IMPLICATIONS:**

- **Environment**  
There are no known environmental impacts associated with this proposal.
- **Economic**  
There are no known economic impacts associated with this proposal.
- **Social**  
There are no known social implications associated with this proposal.

### **FINANCIAL IMPLICATIONS:**

Nil – Pilot Program had nil cost.

### **COMMENT:**

The assessment was undertaken over a number of sessions and the Shire also consulted with its IT Services provider (Wallis Computer Solutions) to assist with the responses and overall assessment. In total, the assessment questionnaire included 100 questions split across the 8 categories of the Essential 8.

There are four maturity levels that illustrate where an organisation is at with regard to its cyber security environment. A summary of the four maturity levels is provided below:

Maturity Level	Description and statement of risk
0	There are weaknesses in an organisation's overall security posture. Weaknesses can be exploited to facilitate the compromise of confidential data and information, or the integrity or availability of their systems and data.
1	Adversaries seek to target common weaknesses in many targets, rather than investing heavily in gaining access to a specific target. Employ common cyber-engineering techniques to trick users into weakening the security by launching malicious applications for example.
2	Adversaries have a higher capability and are willing to invest more time in a target and in the effectiveness of tools. Employ well-known techniques to bypass security controls implemented by the target to evade detection. For example, using phishing techniques to target credentials and social engineering techniques to circumvent weak multi-factor authentication.
3	Adversaries are highly skilled and less reliant on public tools and techniques. Are able to exploit the opportunities provided by weaknesses in their target's cyber security posture, such as the existence of older software or inadequate logging and monitoring, they do this whilst evading detection and focus more on specific targets and are able to invest effort into circumventing policy and technical security controls of the target.

The updated guidelines for the ACSC Essential 8 controls recommend that all controls are at least at a baseline maturity level 2 and the overall maturity level is greater than 2. It is mandated for non-corporate Commonwealth entities as of 1 July 2022 to meet maturity level 2. It is foreseeable that in the future this will trickle down to local government.

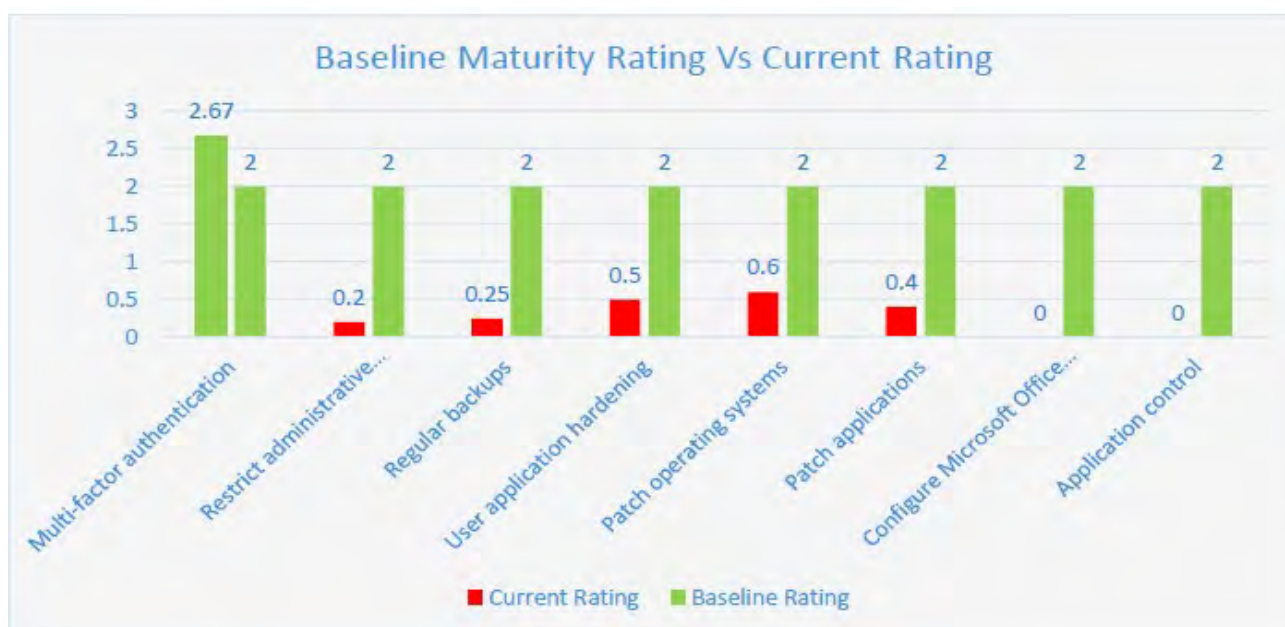
### **Shire's Assessment – Results**

The report outlines a number of good practices the Shire has already implemented prior to the assessment. However, the report makes it clear that the Shire's cyber security maturity is lower than ideal and provides recommendations on areas of improvement to lift the Shire's maturity level.

The table below shows the control wise maturity rating and the overall rating on the Essential 8 controls for the council.

Control	Score	Rating
Multi-factor Authentication (MFA)	2.67	Strong
Restrict Administrator Privileges	0.20	Poor
Regular Backups	0.25	Poor
User Application Hardening	0.50	Poor
Patch Operating Systems	0.60	Poor
Patch Applications	0.40	Poor
Microsoft Office Macro Settings	0	Poor
Application Control	0	Poor
Overall Rating (Average for the ratings for individual controls)	0.58	Poor

Strong (Greater than 2.0)
Moderate (Score between 1.0 to 2.0)
Poor (Lesser than 1.0)



The report includes a 'road to improvement' section which provides recommended implementation of controls to improve the Shire's rating from 0.58 to 2. Since the receipt of the report, the Shire has been liaising with Wallis to investigate areas in which we can implement improvements. A number of controls in the Essential 8 have already been improved, including Microsoft Office Macro Settings, Restrict Administrator Privileges and User Application Hardening. The Shire in consultation with Wallis

will be implementing a list of improvements in priority order and based on a cost-benefit analysis as we continue through 2023 and future years.

The Shire will endeavour to improve in the areas in which controls are less than ideal and will provide annual updates to the Finance and Audit Committee with regard to these improvements. The aim is that the Shire can reach a maturity level of 2 by 30 June 2024.

**VOTING REQUIREMENTS:** Simple Majority

**ABSOLUTE MAJORITY REQUIRED:** No

**COMMITTEE RECOMMENDATION:**

That Council:

1. RECEIVES the ASD Essential 8 Controls Maturity Assessment (attachment 1).  
*\*Confidential\**
2. CONSIDER provision in budget to allow for follow up audit on Cyber Risk Program.

## 9.2.5 FINANCIAL MANAGEMENT AND RISK REVIEW

<b>FILE REFERENCE:</b>	F1.4
<b>REPORT DATE:</b>	09 March 2023
<b>APPLICANT/PROPONENT:</b>	N/A
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Sam Dolzadelli - Deputy Chief Executive Officer
<b>ATTACHMENTS:</b>	9.2.5 FMR Reg 5 and Audit Reg 17 Review Report * 9.2.5 Consolidated Audit Status Report *
*Confidential - For Councillors Only	

### PURPOSE OF REPORT:

The Council is requested to receive the findings of the triennial review of the Shire's risk management, internal controls, legislative compliance and financial management systems and processes as required by Regulation 17 and 5(2)(c) of the *Local Government (Audit) Regulations 1996* and the *Local Government (Financial Management) Regulations 1996* respectively.

### BACKGROUND:

Under the *Local Government (Financial Management) Regulations 1996* ('FMR'), Regulation 5(2)(c) states that the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

The *Local Government (Audit) Regulations 1996* states in Regulation 17 the following:

- 1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –
  - (a) Risk management; and
  - (b) Internal control; and
  - (c) Legislative compliance
- 2) The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.
- 3) The CEO is to report to the audit committee the results of that review.

The Shire appointed Moore Australia to undertake the statutory reviews as above, and this was carried out in-person in August 2022 on-site, with the final report presented to the CEO in October 2022.

### POLICY REQUIREMENTS:

Not Applicable

## **LEGISLATIVE REQUIREMENTS:**

- *Local Government (Financial Management) Regulations 1996* – Regulation 5(2)(c)
- *Local Government (Audit) Regulations 1996* – Regulation 17

## **STRATEGIC IMPLICATIONS:**

There are no Strategic Implications relating to this item.

## **SUSTAINABILITY IMPLICATIONS:**

- **Environment**  
There are no known environmental impacts associated with this proposal.
- **Economic**  
There are no known economic impacts associated with this proposal.
- **Social**  
There are no known social implications associated with this proposal.

## **FINANCIAL IMPLICATIONS:**

Nil – The Review was included in the adopted 2022-23 budget.

## **COMMENT:**

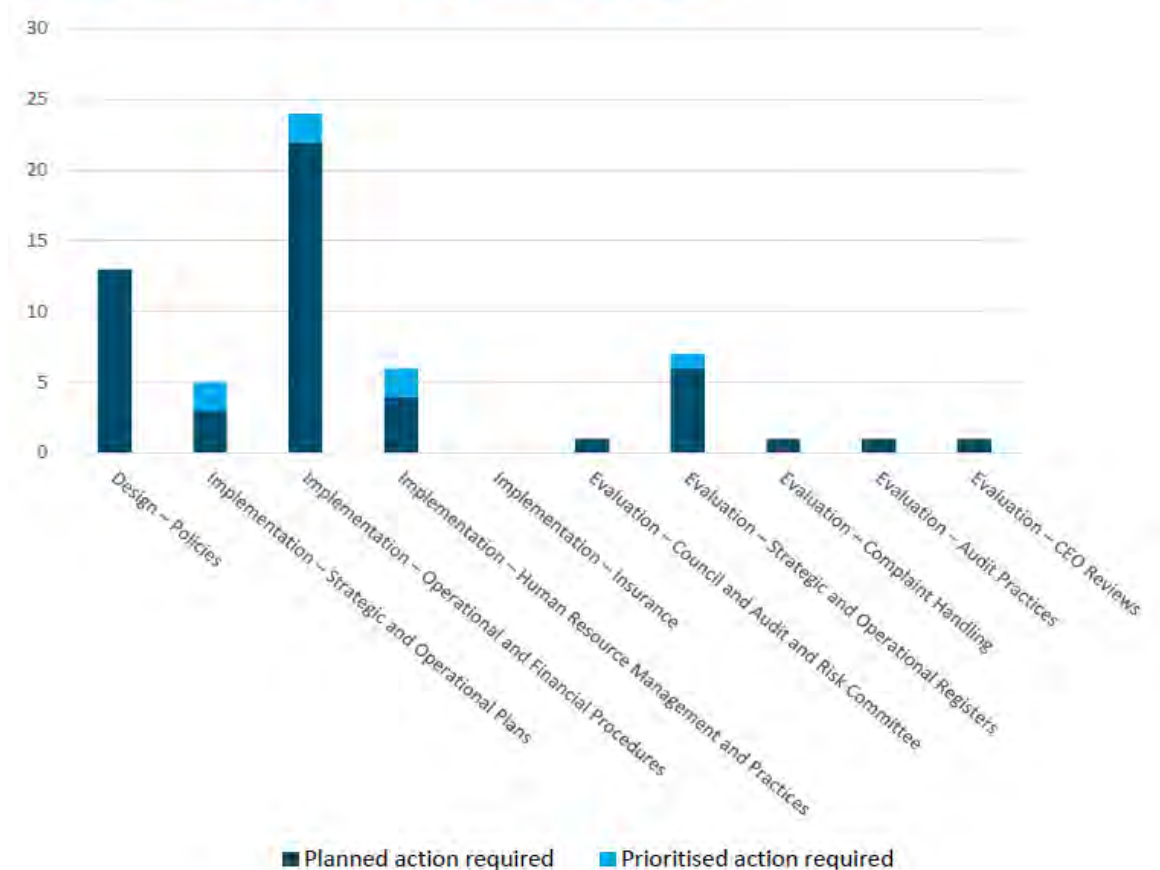
The report included 65 findings relating to risk management, internal controls, legislative compliance, and financial management. The auditor's provided recommendations against each finding, as to how the Shire could improve in each area and possible risk mitigation strategies that could be implemented to further mitigate the identified risks.

As an output from the review, in addition to the formal report, the Shire was provided a risk assessment document which included all of the findings from the review. Each finding was assigned a risk rating of very low, low, medium, high or extreme/exceptional, based on the risk matrix developed by Moore Australia, taking into account the risk likelihood and risk consequences. Management have assigned a responsible officer against each finding and the assignee is responsible to take action on the finding to reduce the Shire's risk profile. A traffic light coding system has been used in the document to illustrate the progress of actioning the finding. Green means the action has been completed, orange means it is currently in progress and red means it has not yet commenced.

A summary of the findings included in the risk assessment document is below.

Category	Rating – Medium	Rating - High	Total
Council Policies	13	0	13
Strategic and Operational Plans	3	2	5
Operational and Financial Procedures	25	2	27
Human Resource Management and Practices	5	2	7
Council and Audit and Risk Committee	1	0	1
Strategic and Operational Registers	8	1	9
Complaint Handling	1	0	1
Audit Practices	2	0	2
<b>Total</b>	<b>58</b>	<b>7</b>	<b>65</b>

No of improvements identified by framework element



Management will undertake to action the recommendations in the risk assessment document and an updated version of the document will be presented at each Finance and Audit Committee meeting.

The report will also be updated to include any matters and findings identified in separate audits, and thus will create a Consolidated Audit Status Report, in which progress updates can be reported to the Finance and Audit Committee at each meeting.

**VOTING REQUIREMENTS:** Simple Majority

**ABSOLUTE MAJORITY REQUIRED:** No

**COMMITTEE RECOMMENDATION:**

That Council:

1. RECEIVES the Financial Management Regulation 5 (2) c Review and Audit Regulation 17 Review (attachment 1).



## 9.2.6 ANNUAL BUDGET REVIEW 2022-23 FOR THE PERIOD 1 JULY 2022 TO 31 DECEMBER 2022

<b>FILE REFERENCE:</b>	F1.4
<b>REPORT DATE:</b>	09 March 2023
<b>APPLICANT/PROPONENT:</b>	N/A
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Sam Dolzadelli - Deputy Chief Executive Officer
<b>ATTACHMENTS:</b>	1 – 2022-23 Annual Budget Review 2 – Schedule of proposed budget amendments

### PURPOSE OF REPORT:

The Council is requested to consider the annual budget review as presented in attachment 1, including the Statement of Financial Activity by Nature or Type for the period 1 July 2022 to 31 December 2022 and recommend the budget review for approval by Council. The Committee is also requested to consider the proposed budget amendments (Annexure A) and recommend to Council to approve the budget amendments resulting in nil impact on the Shire's closing budget position.

### BACKGROUND:

Under the *Local Government (Financial Management) Regulations 1996* ('FMR'), Regulation 33A requires that local governments conduct a budget review between 1 January and 31 March in each financial year. A copy of the review and determination is to be provided to the Department of Local Government, Sport and Cultural Industries (DLGSCI) within 30 days of the adoption of the review.

The budget review does not have a statutory presentation format. The commonly adopted approach by local governments is to include a forecast (new estimate) column in the Statement of Financial Activity and/or Rate Setting Statement by Nature or Type.

On 15 July 2022, Council adopted the 2022-23 Annual Budget, which was formed as a balanced budget. A balanced budget refers to the budgeted closing funding position (surplus/deficit) being nil. Throughout the financial year, Council has approved a number of budget amendments subsequent to the adoption of the original budget. These budget amendments are included in note 5 of the attached budget review.

### POLICY REQUIREMENTS:

Council Policy 4.1 – Accounting

### LEGISLATIVE REQUIREMENTS:

➤ *Local Government (Financial Management) Regulations 1996* – Regulation 33A

Regulation 33A (Review of Budget) of the *Local Government (Financial Management) Regulations 1996*, as amended, requires the local government to carry out a review of its annual budget between 1 January and 31 March each year as follows:

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
  - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
  - (b) consider the local government's financial position as at the date of the review; and
  - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review. \*Absolute majority required.
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department

#### **STRATEGIC IMPLICATIONS:**

There are no Strategic Implications relating to this item.

#### **SUSTAINABILITY IMPLICATIONS:**

- **Environment**  
There are no known environmental impacts associated with this proposal.
- **Economic**  
There are no known economic impacts associated with this proposal.
- **Social**  
There are no known social implications associated with this proposal.

#### **FINANCIAL IMPLICATIONS:**

Material variances are disclosed in the Statement of Financial Activity.

As part of the adopted 2022/23 Budget, Council adopted the following thresholds as levels of material variances for financial reporting.

In accordance with Regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2022/23 for reporting material variances shall be:

- (a) 10% of the amended budget; or
- (b) \$10,000 of the amended budget.

whichever is greater. In addition, that the material variance limit be applied to total revenue and expenditure for each Nature and Type classification and capital income and expenditure in the Statement of Financial Activity.

The budget review proposes nil change in the funding position of the Shire.

#### **COMMENT:**

A budget review was undertaken in January and February of 2023 based on the true and correct accounts of the Shire as at 31 December 2022. This is in accordance with Regulation 33A of the *Local Government (Financial Management) Regulations 1996*.

In discussing proposed budget amendments, recommended budget amendments are categorised as either favourable, unfavourable or contra. These categories reflect the impact the budget amendment will have on the Shire's funding position (net current assets). For example, an increase in capital grant funding would be offset by increase in capital expenditure, assuming the increases are the same, there will be no impact on the Shire's funding position and thus will be a contra impact. An increase in revenue that was not originally budgeted for, or decrease in expenditure will be favourable, and the inverse will lead to an unfavourable impact.

The budget review has been undertaken at the account and job level. All accounts and jobs have had forecasts calculated and where a material variance exists, a budget amendment has been proposed. The budget review is presented by way of the Statement of Financial Activity by Nature or Type, and a column has been added to show the forecast (new budget) for 30 June 2023.

The Shires audited opening surplus for 1 July 2022 is \$2,777,779, a favourable increase from the original adopted budget of \$276,407 and a favourable increase from the current amended budget by \$134,190.

Below is a snapshot of the Statement of Financial Activity (SOFA) by Nature or Type used in the budget review, as found in the attachment. The forecast column illustrates the proposed amended budget for 30 June 2023. The variances are all marked as permanent and not timing, because they require budget amendments and are not purely timing variances. The variances are calculated by subtracting the current budget from the forecast. As the SOFA shows, the original adopted budget, current amended budget and proposed amended budget (forecast) are balanced budgets with a closing funding surplus/(deficit) of \$0.

SHIRE OF WONGAN-BALLIDU								
STATEMENT OF BUDGET REVIEW								
(NATURE OR TYPE)								
FOR THE PERIOD ENDED 31 DECEMBER 2022								
		Budget v Actual					Predicted	
	Note	Adopted Budget	Current Budget (a)	Amended YTD Budget	YTD Actual (b)	Forecast 30 June 2023	Variance Permanent (c)	Year End (a)+(c)+(d)
<b>OPERATING ACTIVITIES</b>								
Net current assets at start of financial year surplus/(deficit)	4.5.1	\$ 2,501,372	2,643,589	2,643,589	2,777,779	2,777,779	\$ 134,190	\$ 2,777,779 ▲
<b>Revenue from operating activities (excluding rates)</b>								
Specified area and ex gratia rates	4.1.1	31,173	31,173	31,173	30,579	31,173	0	31,173
Operating grants, subsidies and contributions	4.1.2	892,474	1,153,607	689,494	693,112	1,135,974	(17,633)	1,135,974 ▲
Fees and charges	4.1.3	677,560	677,560	421,820	407,031	669,715	(7,845)	669,715 ▼
Interest earnings	4.1.5	44,824	44,824	22,404	68,874	143,324	98,500	143,324 ▲
Other revenue	4.1.6	128,550	128,550	64,236	71,494	151,410	22,860	151,410 ▲
Profit on asset disposals	4.1.7	116,094	116,094	21,830	0	110,295	(5,799)	110,295 ▼
		1,890,675	2,151,808	1,250,957	1,271,090	2,241,891	90,083	2,241,891
<b>Expenditure from operating activities</b>								
Employee costs	4.2.1	(2,276,849)	(2,276,848)	(1,177,284)	(1,098,310)	(2,316,178)	(39,330)	(2,316,179) ▲
Materials and contracts	4.2.2	(1,003,491)	(1,044,130)	(577,733)	(872,204)	(1,046,420)	(2,290)	(1,005,781) ▲
Utility charges	4.2.3	(393,557)	(393,556)	(196,254)	(181,340)	(427,556)	(34,000)	(427,557) ▲
Depreciation on non-current assets	4.2.4	(2,520,170)	(2,520,170)	(1,259,952)	(1,381,683)	(3,656,297)	(1,136,127)	(3,656,297) ▲
Interest expenses	4.2.5	(45,324)	(45,324)	(22,656)	(18,178)	(45,324)	0	(45,324)
Insurance expenses	4.2.6	(269,167)	(269,167)	(269,167)	(285,862)	(284,071)	(14,904)	(284,071) ▲
Other expenditure	4.2.7	(350,322)	(344,321)	(229,636)	(223,177)	(303,911)	40,410	(309,912) ▼
Loss on asset disposals	4.2.8	(47,523)	(47,523)	(47,523)	0	(190,881)	(143,358)	(190,881) ▲
		(6,906,403)	(6,941,039)	(3,780,205)	(4,060,754)	(8,270,638)	(1,329,599)	(8,236,002)
Non-cash amounts excluded from operating activities		2,451,599	2,451,599	1,285,645	1,381,683	3,736,883	1,285,284	3,736,883 ▲
<b>Amount attributable to operating activities</b>		(62,757)	305,957	1,399,986	1,369,798	(2,291,864)	45,768	520,551
<b>INVESTING ACTIVITIES</b>								
Non-operating grants, subsidies and contributions	4.3.1	4,881,339	5,004,306	1,432,120	(27,680)	4,786,874	(217,432)	4,663,907 ▼
Purchase land and buildings	4.4.2	(1,806,660)	(1,806,660)	(894,832)	(479,118)	(1,736,660)	70,000	(1,736,660) ▼
Purchase plant and equipment	4.4.3	(865,570)	(913,370)	(480,574)	(223,683)	(934,370)	(21,000)	(886,570) ▲
Purchase furniture and equipment	4.4.4	(180,000)	(180,000)	(90,000)	(95,640)	(225,000)	(45,000)	(225,000) ▲
Purchase of motor vehicles	4.4.5	(224,000)	(250,000)	(150,000)	(157,892)	(260,415)	(10,415)	
Purchase and construction of infrastructure - Roads	4.4.6	(4,448,484)	(4,632,935)	(2,316,300)	(1,315,043)	(4,743,243)	(110,308)	(4,558,792) ▲
Purchase and construction of infrastructure- Footpaths	4.4.7	(155,790)	(155,790)	(77,886)	(28,200)	(155,790)	0	(155,790)
Purchase and construction of infrastructure- Other	4.4.8	(407,332)	(407,332)	(203,652)	(297,056)	(425,027)	(17,695)	0
Proceeds from self supporting loans	4.3.6	30,880	49,916	41,083	41,152	49,916	0	30,880
Proceeds from disposal of assets	4.3.2	407,571	407,571	20,500	92,512	534,529	126,958	534,529 ▼
		(2,768,046)	(2,884,294)	(2,719,541)	(2,490,648)	(3,109,186)	(224,892)	(2,333,496)
Non-cash amounts excluded from investing activities								0
<b>Amount attributable to investing activities</b>		(2,768,046)	(2,884,294)	(2,719,541)	(2,490,648)	(3,109,186)	(224,892)	(2,333,496)
<b>FINANCING ACTIVITIES</b>								
Repayment of debentures	4.5.12	(116,527)	(135,566)	(84,025)	(83,965)	(135,566)	0	(116,527)
Principal elements of finance lease payments	4.5.13	0	(7,082)	(3,540)	(3,541)	(8,882)	(1,800)	0
Transfers to cash backed reserves (restricted assets)	4.5.10	(1,658,384)	(1,958,529)	0	(35,571)	(1,911,795)	46,734	(1,611,650) ▼
Transfers from cash backed reserves (restricted assets)	4.5.11	1,441,320	1,515,120	0	0	1,515,120	0	1,441,320
<b>Amount attributable to financing activities</b>		(333,591)	(586,057)	(87,565)	(123,077)	(541,123)	44,934	(286,857)
<b>Budget deficiency before general rates</b>		(3,164,394)	(3,164,394)	(1,407,120)	(1,243,927)	(5,942,173)	(134,190)	(2,099,802)
<b>Estimated amount to be raised from general rates</b>	4.5.12	3,164,394	3,164,394	3,164,394	3,164,588	3,164,394	0	3,164,394
<b>Closing funding surplus/(deficit)</b>	3 (c)	0	0	1,757,274	1,920,661	0	0	1,064,592 ▲

The following is a summary of the budget impact of proposed budget amendments on the SOFA by Nature or Type:

Nature or Type Item	Current Budget	Forecast	Change
Opening surplus	\$2,643,589	\$2,777,779	\$134,190
Operating grants, subsidies and contributions	\$1,153,607	\$1,135,974	(\$17,633)
Fees and charges	\$677,560	\$669,715	(\$7,845)
Interest earnings	\$44,824	\$143,324	\$98,500
Other revenue	\$128,550	\$151,410	\$22,860
Employee costs	(\$2,276,848)	(\$2,316,178)	(\$39,330)
Materials and contracts	(\$1,044,130)	(\$1,039,420)	(\$2,290)
Utility charges	(\$393,556)	(\$427,556)	(\$34,000)
Insurance expenses	(\$269,167)	(\$284,071)	(\$14,904)
Other expenditure	(\$344,321)	(\$303,911)	\$40,410
Non-Operating grants, subsidies and contributions	\$5,004,306	\$4,786,784	(\$217,432)
Capital expenditure	(\$8,346,087)	(\$8,480,505)	(\$134,418)
Proceeds from disposal of assets	\$407,571	\$534,529	\$126,958
Lease Liabilities – Principal Repayments	(\$7,082)	(\$8,882)	(\$1,800)
Transfers to reserves	(\$1,958,529)	(\$1,918,795)	\$46,734
<b>Impact on 30 June 2023 closing position</b>			<b>\$0</b>

Note that non-cash items (depreciation and profit/(loss) on disposal of assets have not been included in the above table as they do not impact the Shire's funding position.

### **Budget Amendments**

The Committee is requested to recommend to Council to approve the budget amendments as included in Annexure A with explanations for each proposed budget amendment included.

### **VOTING REQUIREMENTS: Absolute Majority**

Council will be required to adopt the budget review and approve the proposed budget amendments by absolute majority. This is required under Regulation 33A of the *Local Government (Financial Management) Regulations 1996* to adopt the budget review. Absolute majority is also required under Section 6.8(b) of the *Local Government Act 1995* for authorisation of expenditure not included in the adopted annual budget.

### **ABSOLUTE MAJORITY REQUIRED: Yes**

## **COMMITTEE RECOMMENDATION:**

That Council:

1. ADOPTS the mid-year 2022/23 budget review as presented in attachment 1 of this report, including the Forecast Statement of Financial Activity by Nature or Type which proposes an amended budget closing surplus/(deficit) of \$0 (nil) at 30 June 2023.
2. APPROVES the following schedule of proposed budget amendments (as included in Annexure A) resulting in \$0 (nil) change to the Shire's budgeted closing position and net current assets at 30 June 2023.

**SHIRE OF WONGAN-BALLIDU BUDGET REVIEW 2022/23 - SCHEDULE OF PROPOSED BUDGET AMENDMENTS**  
**INCOME**

Account No.	IE	Description	Nature or Type	Current Budget	Proposed Amended Budget	Variance Increase/(Decrease) in funding position	Comment
03058	81	Rates Legal Costs Reimbursement	Other revenue	(\$500)	-\$10,000.00	\$9,500.00	Offset by increase in legal charges
03070	55	Municipal Fund Interest	Interest Earnings	-\$1,500.00	-\$25,000.00	\$23,500.00	Increase in interest rates
03075	55	Reserve Fund Interest	Interest Earnings	-\$10,000.00	-\$85,000.00	\$75,000.00	Increase in interest rates
04325	85	Profit on Sale of Assets - Other Governance	Profit on asset disposals	-\$94,264.00	-\$101,000.00	\$6,736.00	Non-cash - small increase in Landcruiser profit due to lower WDV
05310	65	Animal Infingement/Impounding Fees	Fees and charges	-\$1,500.00	\$0.00	-\$1,500.00	Offset by below increase
05310	83	Animal Infingement/Impounding Fees	Fees and charges	\$0.00	-\$3,000.00	\$3,000.00	Increase in fines recovered from FER
06500	65	Hire of Community Transport Bus	Fees and charges	-\$1,000.00	-\$2,500.00	\$1,500.00	Increase in bus hire
07310	65	Health Licenses & Fees	Fees and charges	-\$4,500.00	-\$5,000.00	\$500.00	Increase in health licences
10315	80	Reimbursements-DrumMuster & Other	Operating grants, subsidies and contributions	-\$1,000.00	-\$4,000.00	\$3,000.00	Inspection income not budgeted for
10316	65	Refuse Income	Fees and charges	-\$21,250.00	-\$25,000.00	\$3,750.00	Increase in tip income
10710	65	Planning Application Fees	Fees and charges	-\$40,000.00	-\$20,000.00	-\$20,000.00	Planning application fees tracking under-budget
11315	65	Swimming Pool Entrance Fees	Fees and charges	-\$30,000.00	-\$17,500.00	-\$12,500.00	Swimming pool entry fees under-budget, late opening to the pool and less use
11500	81	Reimbursements - Sporting Clubs	Other revenue	-\$8,000.00	-\$4,000.00	-\$4,000.00	Over-budgeted
11587	75	Local Roads & Community Infrastructure Program Funding	Non-operating grants, subsidies and contributions	-\$941,774.00	-\$853,547.00	-\$88,227.00	Income recognised at 30 June 2022 (added to opening surplus)
11608	80	SPORTS CO-LOCATION	Non-operating grants, subsidies and contributions	-\$65,000.00	-\$40,000.00	-\$25,000.00	Bowling club contribution to be \$40k
12100	70	Direct Road Grant	Operating grants, subsidies and contributions	-\$220,000.00	-\$230,702.00	\$10,702.00	Increase in direct road grant funding
							Decrease due to overclaim at 30 June 2022, resulting in credit note against 22/23
12107	75	Wheatbelt Secondary Freight Network Funding	Non-operating grants, subsidies and contributions	-\$2,626,905.00	-\$2,509,225.00	-\$117,680.00	income
12125	85	Profit from Sale of Assets - Transport	Profit on asset disposals	-\$16,816.00	-\$4,281.00	-\$12,535.00	Non-cash
12901	75	Airstrip Capital Upgrade Grants	Non-operating grants, subsidies and contributions	-\$110,000.00	-\$90,000.00	-\$20,000.00	Income recognised at 30 June 2022 (added to opening surplus)
13710	65	Water Standpipe Charges	Fees and charges	-\$50,000.00	-\$80,000.00	\$30,000.00	Increase in standpipe water consumption
13726	70	Operating grants, subsidies and contributions - Mens Shed Grant	Operating grants, subsidies and contributions	\$0.00	-\$5,000.00	\$5,000.00	New grant for Mens Shed (offset by grant on-payment to WB Mens Shed)
14305	81	Reimbursements - Works & Services Overheads	Other revenue	-\$10,000.00	-\$5,000.00	-\$5,000.00	Over-budgeted
14310	81	Workers Compensation Income - Works Staff	Other revenue	-\$500.00	-\$4,150.00	\$3,650.00	Offset by employee costs
14500	81	Reimbursements - Insurance Claims	Other revenue	\$0.00	-\$18,710.00	\$18,710.00	Insurance claims are not budgeted for during the budget process.
14983	70	Operating grants, subsidies and contributions - Charge Up Workplace	Operating grants, subsidies and contributions	\$0.00	-\$840.00	\$840.00	Grant for EV charging software
		Non-operating grants, subsidies and contributions - Charge Up Workp	Non-operating grants, subsidies and contributions	\$0.00	-\$8,475.00	\$8,475.00	Grant for EV charging stations and installation
14986	170	Proceeds on sale of assets	Proceeds on sale of assets	-\$386,000.00	-\$512,958.00	\$126,958.00	Increase due to sale of 4 Shields Crescent lots not budgeted for
43016	70	CRC Community Event Income	Operating grants, subsidies and contributions	-\$19,675.00	-\$7,500.00	-\$12,175.00	Decrease offset by reduction in event expenditure
43026	65	CRC Training Event Income	Fees and charges	-\$18,000.00	-\$5,405.00	-\$12,595.00	Decrease offset by reduction in training expenditure
						<b>-\$391.00</b>	

Account No.	IE	Description	Nature or Type	Current Budget	Proposed Amended Budget	Variance Increase/(Decrease) in funding position	Comment
OPERATING EXPENDITURE							
Account No.	IE	Description		Current Budget	Proposed Amended Budget	Variance Increase/(Decrease) in funding position	Comment
04200	07	FINANCE & ADMIN OPERATING EXPS	Employee costs	\$5,000.00	\$17,500.00	-\$12,500.00	Increase recruitment budget due to additional staff turnover
11425	99	Ovals Operating Exps.	Employee costs	\$23,762.00	\$20,750.00	\$3,012.00	Reduce labour overheads allocated
12000	99	Road Maintenance	Employee costs	\$175,973.00	\$153,612.00	\$22,361.00	Reduce labour overheads allocated
14298	99	PWO Overheads Allocated	Employee costs	-\$889,886.00	-\$837,684.00	-\$52,202.00	Labour overheads allocation to be reduced based on forecast
						<b>-\$39,330.00</b>	
04000	16	Members Expenses	Material and contracts	\$20,000.00	\$500.00	\$19,500.00	Budget was carried over from 21/22 which was for SCP review and consultancy
							Licensing being paid for new system was not budgeted for as not in use, but as user
04200	20	FINANCE & ADMIN OPERATING EXPS	Material and contracts	\$120,000.00	\$166,120.00	-\$46,120.00	licences have been provisioned must be paid for.
04216	17	Audit Fees	Material and contracts	\$40,000.00	\$50,000.00	-\$10,000.00	FMR review plus interim and final audit
04217	24	Legal Fees	Material and contracts	\$1,000.00	\$10,000.00	-\$9,000.00	Increase legal fees budget, offset by legal fees recovered
07601	16	Doctor's Residence Operating Exps	Material and contracts	\$1,970.00	\$5,000.00	-\$3,030.00	Increase for security doors
10202	16	Commercial Refuse - WH	Material and contracts	\$30,000.00	\$18,000.00	\$12,000.00	Over-budgeted
							Increase budget to cover additional maintenance expense. There was \$27k on upgrade
11425	16	Ovals Operating Exps.	Material and contracts	\$46,115.00	\$50,000.00	-\$3,885.00	to chlorine gas system for waste waster treatment
12000	16	Road Maintenance	Material and contracts	\$20,333.00	\$10,333.00	\$10,000.00	Over-budgeted
13200	19	Tourism Operating Exps.	Material and contracts	\$0.00	\$2,000.00	-\$2,000.00	Shire's entry for golden outback roadtrip holiday planner publication
13205	19	Area Promotion	Material and contracts	\$14,000.00	\$21,000.00	-\$7,000.00	Additional budget required for Shire's promotional video
14208	16	Engineering Expenses	Material and contracts	\$85,000.00	\$60,000.00	\$25,000.00	Over-budgeted
							Fuel under-budgeted for capital works program, likely recoverable from additional WSNF
14403	09	Plant Operating Costs - Exps.	Material and contracts	\$256,555.00	\$350,000.00	-\$93,445.00	funding
14403	11	Plant Operating Costs - Exps.	Material and contracts	\$126,850.00	\$155,000.00	-\$28,150.00	Under-budgeted due to major works on truck (PTK33)
14403	16	Plant Operating Costs - Exps.	Material and contracts	\$36,240.00	\$50,000.00	-\$13,760.00	As above
14498	97	Plant Operating Costs Allocated	Material and contracts	-\$677,064.00	-\$812,419.00	\$135,355.00	Allocation of the above POC to capex (reduces opex, increases capex)
14499	16	Insurance works on Plant	Material and contracts	\$0.00	\$16,420.00	-\$16,420.00	Not budgeted for, offset significantly by insurance claim income (GL 14500 above)
40016	16	CRC Community Event Expenditure.	Material and contracts	\$24,469.00	\$6,000.00	\$18,469.00	Decrease offset by reduction in event income
40026	16	CRC Training Event Expenditure	Material and contracts	\$14,696.00	\$4,500.00	\$10,196.00	Decrease offset by reduction in training income
						<b>-\$2,290.00</b>	
04200	27	FINANCE & ADMIN OPERATING EXPS	Utility charges	\$30,000.00	\$40,000.00	-\$10,000.00	Under-budgeted
11422	21	Parks & Gardens Utility & Direct Op Exps.	Utility charges	\$27,200.00	\$11,200.00	\$16,000.00	Water use over-budgeted
13602	21	Standpipes Operating Exps.	Utility charges	\$40,000.00	\$80,000.00	-\$40,000.00	Standpipe user under-budgeted, offset by standpipe income above (GL 13710)
						<b>-\$34,000.00</b>	
							Non-cash. Various. Due to increase in land and building valuations and increase in
Various	45	Various	Depreciation	\$2,520,170.00	\$3,656,297.00	-\$1,136,127.00	depreciation rates due to reduced asset conditions and remaining useful lives.
14499	30	Insurance works on Plant	Insurance expense	\$0.00	\$14,904.00	-\$14,904.00	Insurance works is not included in adopted budget. Offset by insurance claims
04000	44	Members Expenses	Other expenditure	\$50,000.00	\$0.00	\$50,000.00	Budget included contribution to Innovation Central Midland (agreement has ceased)
11439	35	Sporting Clubs Grants & Subsidies	Other expenditure	\$26,693.00	\$31,283.00	-\$4,590.00	Under-budgeted (CPI increase)
13727	44	Other expenditure - Grant payment - Mens Shed	Other expenditure	\$0.00	\$5,000.00	-\$5,000.00	Payment of Mens Shed grant to WB Mens Shed (offset by grant income)
						<b>\$40,410.00</b>	
Various	46	Various	Loss on asset disposals	\$47,523.00	\$190,881.00	-\$143,358.00	Non-cash. Various non-cash not included in adopted budget. Proceeds were included.
CAPITAL EXPENDITURE							
04256		DCEO Vehicle (MV) - CAPEX	Capital expenditure	\$52,000.00	\$56,401.00	\$4,401.00	Vehicle quoted more than budget
04263		Capex - Chambers ICT Upgrade (F&E)	Capital expenditure	\$0.00	\$45,000.00	\$45,000.00	New item - Funded from cost savings against GL 04000.44 above
09060		11 Wandoo Cres - MCS (Buildings)- CAPEX	Capital expenditure	\$0.00	\$5,000.00	\$5,000.00	New budget item - Flooring
10840		Street Furniture (Infras Other)- CAPEX	Capital expenditure	\$14,247.00	\$0.00	\$14,247.00	Work was completed by 30 June 22 and invoiced late, but allocated to 21/22 budget.
11210		WH Swimming Pool (Buildings) - CAPEX	Capital expenditure	\$160,042.00	\$60,042.00	\$100,000.00	Reduced pool works program, to be carried forward. \$100k to go to pool reserve.
12615		Rollers (P&E) - CAPEX	Capital expenditure	\$190,000.00	\$211,000.00	\$21,000.00	Over-budget due to current market



Account No.	IE	Description	Nature or Type	Current Budget	Proposed Amended Budget	Variance Increase/(Decrease) in funding position	Comment
14414		14 Ellis Street - CAPEX	Capital expenditure	\$34,000.00	\$59,000.00	\$25,000.00	Additional budget for carpet and blinds and other works
14419		Construction Utility - CAPEX	Capital expenditure	\$35,000.00	\$41,014.00	\$6,014.00	Over-budget due to current market
14881		Wongan Hills Airport (Infr Other)	Capital expenditure	\$160,805.00	\$175,797.00	\$14,992.00	This was a carryover, funded by additional opening surplus
14933		Capex - EV Charging Stations	Capital expenditure	\$0.00	\$16,950.00	\$16,950.00	New budget item - EV charging stations (incl. installation) offset by 50% in grant income
GROAD		Wheatbelt Secondary Freight Network Roadworks (Infra Roads)	Capital expenditure	\$2,807,779.00	\$2,918,087.00	\$110,308.00	Additional POC budget has been allocated to WSNF works.
						<b>\$134,418.00</b>	
<b>RESERVES</b>							
01945	150	Plant Reserve - Equity	Transfer to reserves	-\$808,491.00	-\$679,347.00	\$129,144.00	Reduce plant reserve transfer due to significant POC increase and plant acquisitions over-budget
01970	150	Swimming Pool Reserve - Equity	Transfer to reserves	-\$220,000.00	-\$320,000.00	-\$100,000.00	Increase due to reduction in pool works of \$100k, to be carried forward
01975	150	Special Projects Reserve - Equity	Transfer to reserves	-\$452,284.00	-\$527,284.00	-\$75,000.00	Increase due to increased interest earnings
01993	150	Building Asset Management Reserve - Equity	Transfer to reserves	-\$440,072.00	-\$347,482.00	\$92,590.00	Decrease transfer due to a number of budget constraints
						<b>\$46,734.00</b>	
<b>OTHER</b>							
01617	165	Lease Liabilities Principal Repayments	Principal elements of finance lease payments	\$7,082.00	\$8,882.00	-\$1,800.00	Additional photocopier functionality for new CRC and Admin photocopiers. \$75/month capitalised into current lease.
			Opening surplus	\$2,643,589.00	\$2,777,779.00	\$134,190.00	Favourable increase in opening surplus subsequent to audit sign-off.
						<b>\$132,390.00</b>	
						<b>-\$1,285,284.00</b>	
						<b>\$1,285,284.00</b>	
						<b>\$0.00</b>	
						<b>Change to budgeted closing funding position</b>	

SHIRE OF WONGAN-BALLIDU  
STATEMENT OF BUDGET REVIEW  
(NATURE OR TYPE)  
FOR THE PERIOD ENDED 31 DECEMBER 2022

Budget v Actual					Predicted			
Note	Adopted Budget	Current Budget (a)	Amended YTD Budget	YTD Actual (b)	Forecast 30 June 2023	Variance Permanent (c)	Year End (a)+(c )+(d)	
	\$			\$		\$	\$	
<b>OPERATING ACTIVITIES</b>								
Net current assets at start of financial year surplus/(deficit)	4.5.1	2,501,372	2,643,589	2,643,589	2,777,779	2,777,779	134,190	2,777,779 ▲
<b>Revenue from operating activities (excluding rates)</b>								
Specified area and ex gratia rates	4.1.1	31,173	31,173	31,173	30,579	31,173	0	31,173
Operating grants, subsidies and contributions	4.1.2	892,474	1,153,607	689,494	693,112	1,135,974	(17,633)	1,135,974 ▲
Fees and charges	4.1.3	677,560	677,560	421,820	407,031	669,715	(7,845)	669,715 ▼
Service charges	4.1.4							0
Interest earnings	4.1.5	44,824	44,824	22,404	68,874	143,324	98,500	143,324 ▲
Other revenue	4.1.6	128,550	128,550	64,236	71,494	151,410	22,860	151,410 ▲
Profit on asset disposals	4.1.7	116,094	116,094	21,830	0	110,295	(5,799)	110,295 ▼
		1,890,675	2,151,808	1,250,957	1,271,090	2,241,891	90,083	2,241,891
<b>Expenditure from operating activities</b>								
Employee costs	4.2.1	(2,276,849)	(2,276,848)	(1,177,284)	(1,098,310)	(2,316,178)	(39,330)	(2,316,179) ▲
Materials and contracts	4.2.2	(1,003,491)	(1,044,130)	(577,733)	(872,204)	(1,046,420)	(2,290)	(1,005,781) ▲
Utility charges	4.2.3	(393,557)	(393,556)	(196,254)	(181,340)	(427,556)	(34,000)	(427,557) ▲
Depreciation on non-current assets	4.2.4	(2,520,170)	(2,520,170)	(1,259,952)	(1,381,683)	(3,656,297)	(1,136,127)	(3,656,297) ▲
Interest expenses	4.2.5	(45,324)	(45,324)	(22,656)	(18,178)	(45,324)	0	(45,324) ▲
Insurance expenses	4.2.6	(269,167)	(269,167)	(269,167)	(285,862)	(284,071)	(14,904)	(284,071) ▲
Other expenditure	4.2.7	(350,322)	(344,321)	(229,636)	(223,177)	(303,911)	40,410	(309,912) ▼
Loss on asset disposals	4.2.8	(47,523)	(47,523)	(47,523)	0	(190,881)	(143,358)	(190,881) ▲
		(6,906,403)	(6,941,039)	(3,780,205)	(4,060,754)	(8,270,638)	(1,329,599)	(8,236,002)
Non-cash amounts excluded from operating activities		2,451,599	2,451,599	1,285,645	1,381,683	3,736,883	1,285,284	3,736,883 ▲
<b>Amount attributable to operating activities</b>		(62,757)	305,957	1,399,986	1,369,798	(2,291,864)	45,768	520,551
<b>INVESTING ACTIVITIES</b>								
Non-operating grants, subsidies and contributions	4.3.1	4,881,339	5,004,306	1,432,120	(27,680)	4,786,874	(217,432)	4,663,907 ▼
Purchase land held for resale	4.4.1							0
Purchase investment property								0
Purchase land and buildings	4.4.2	(1,806,660)	(1,806,660)	(894,832)	(479,118)	(1,736,660)	70,000	(1,736,660) ▼
Purchase plant and equipment	4.4.3	(865,570)	(913,370)	(480,574)	(223,683)	(934,370)	(21,000)	(886,570) ▲
Purchase furniture and equipment	4.4.4	(180,000)	(180,000)	(90,000)	(95,640)	(225,000)	(45,000)	(225,000) ▲
Purchase of motor vehicles	4.4.5	(224,000)	(250,000)	(150,000)	(157,892)	(260,415)	(10,415)	
Purchase and construction of infrastructure - Roads	4.4.6	(4,448,484)	(4,632,935)	(2,316,300)	(1,315,043)	(4,743,243)	(110,308)	(4,558,792) ▲
Purchase and construction of infrastructure- Footpaths	4.4.7	(155,790)	(155,790)	(77,886)	(28,200)	(155,790)	0	(155,790)
Purchase and construction of infrastructure- Other	4.4.8	(407,332)	(407,332)	(203,652)	(297,056)	(425,027)	(17,695)	0
Purchase of investments	4.4.9							0
Proceeds from self supporting loans	4.3.6	30,880	49,916	41,083	41,152	49,916	0	30,880
Proceeds from disposal of assets	4.3.2	407,571	407,571	20,500	92,512	534,529	126,958	534,529 ▼
Proceeds from sale of investments	4.3.4							0
		(2,768,046)	(2,884,294)	(2,719,541)	(2,490,648)	(3,109,186)	(224,892)	(2,333,496)
Non-cash amounts excluded from investing activities								0
<b>Amount attributable to investing activities</b>		(2,768,046)	(2,884,294)	(2,719,541)	(2,490,648)	(3,109,186)	(224,892)	(2,333,496)
<b>FINANCING ACTIVITIES</b>								
Repayment of debentures	4.5.12	(116,527)	(135,566)	(84,025)	(83,965)	(135,566)	0	(116,527)
Principal elements of finance lease payments	4.5.13	0	(7,082)	(3,540)	(3,541)	(8,882)	(1,800)	0
Proceeds from new borrowings	4.3.3							0
Proceeds from new leases liabilities								0
Advances of self supporting loans	4.4.1							0
Proceeds from advances	4.3.5							0
Transfers to cash backed reserves (restricted assets)	4.5.10	(1,658,384)	(1,958,529)	0	(35,571)	(1,911,795)	46,734	(1,611,650) ▼
Transfers from cash backed reserves (restricted assets)	4.5.11	1,441,320	1,515,120	0	0	1,515,120	0	1,441,320
<b>Amount attributable to financing activities</b>		(333,591)	(586,057)	(87,565)	(123,077)	(541,123)	44,934	(286,857)
<b>Budget deficiency before general rates</b>		(3,164,394)	(3,164,394)	(1,407,120)	(1,243,927)	(5,942,173)	(134,190)	(2,099,802)
<b>Estimated amount to be raised from general rates</b>	4.5.12	3,164,394	3,164,394	3,164,394	3,164,588	3,164,394	0	3,164,394
<b>Closing funding surplus/(deficit)</b>	3 (c)	0	0	1,757,274	1,920,661	0	0	1,064,592 ▲

## 1. BASIS OF PREPARATION

The budget review comprises financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

### Local Government Act 1995 requirements

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

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. 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 of Wongan-Ballidu to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for rate setting information, the budget review 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 review or required by legislation.

### The local government reporting entity

All funds through which the Shire of Wongan-Ballidu controls resources to carry on its functions have been included in the financial statements forming part of this budget review.

All monies held in the Trust Fund are excluded from the financial statements.

### Rounding off figures

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

### 2022-23 actual balances

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

### Budget comparative figures

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

### Judgements, estimates and assumptions

The preparation of the annual budget review 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

## 2 NET CURRENT FUNDING POSITION

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

#### Operating activities excluded from 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.

#### (a) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

	Actual - Used for Budget 30 June 2022	Audited Actual 30 June 2022	Budget 30 June 2023	Actual 31 December 2022
<b>Adjustments to operating activities</b>			\$	\$
Less: Profit on asset disposals	(10,851)	(10,851)	(116,094)	0
Add: Loss on asset disposals	43,130	43,130	47,523	0
Add: Depreciation on non-current assets	2,610,136	2,610,137	2,520,170	1,381,683
<b>Non-cash amounts excluded from operating activities</b>	<b>2,642,415</b>	<b>2,642,416</b>	<b>2,451,599</b>	<b>1,381,683</b>

#### (b) Investing activities excluded from budgeted deficiency

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

<b>Adjustments to investing activities</b>				
Less: Movement in unspent non-operating grants liability	(853,587)	(518,985)	116,980	(1,687,143)
<b>Non cash amounts excluded from investing activities</b>	<b>(853,587)</b>	<b>(518,985)</b>	<b>116,980</b>	<b>(1,687,143)</b>

#### (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.

<b>Adjustments to net current assets</b>				
Less: Restricted cash	(2,626,886)	(2,626,886)	(2,843,950)	(2,662,456)
Less: Financial assets at amortised cost - self supporting loans	(30,557)	(30,877)	(30,557)	(9,106)
Add: Long term borrowings	114,879	116,527	114,879	51,944
Add: Provisions - employee	41,842	41,842	41,842	41,842
Add: Current portion of lease liabilities	0	6,979	0	3,438
<b>Total adjustments to net current assets</b>	<b>(2,500,722)</b>	<b>(2,492,415)</b>	<b>(2,717,786)</b>	<b>(2,574,338)</b>

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

<b>Current assets</b>				
Cash unrestricted	3,017,114	3,017,365	398,762	3,821,460
Cash restricted	2,626,886	2,626,884	2,843,950	2,662,456
Cash - restricted unspent borrowings				
Financial assets - unrestricted	30,557	30,877	30,557	9,106
Financial assets - restricted reserves	0	0	0	0
Receivables	1,037,608	1,008,302	1,037,608	870,605
Other current assets	0	15,228	0	0
Contract assets				0
Inventories	47,828	64,968	47,828	40,457
	<b>6,759,993</b>	<b>6,763,624</b>	<b>4,358,705</b>	<b>7,404,084</b>
<b>Less: current liabilities</b>				
Payables	(389,526)	(416,048)	(389,526)	(211,539)
Contract liabilities	0	(34,984)	0	(60,846)
Unspent non-operating grants	(853,587)	(518,985)	(736,607)	(2,206,128)
Lease liabilities	0	(6,979)	0	(3,438)
Long term borrowings	(114,879)	(116,527)	(114,879)	(51,944)
Provisions	(399,907)	(399,907)	(399,907)	(375,118)
Trust interfund transfer	0	0	0	(72)
	<b>(1,757,899)</b>	<b>(1,493,430)</b>	<b>(1,640,919)</b>	<b>(2,909,085)</b>
<b>Net current assets</b>	<b>5,002,094</b>	<b>5,270,194</b>	<b>2,717,786</b>	<b>4,494,999</b>
<b>Less: Total adjustments to net current assets</b>	<b>(2,500,722)</b>	<b>(2,492,415)</b>	<b>(2,717,786)</b>	<b>(2,574,338)</b>
<b>Closing funding surplus / (deficit)</b>	<b>2,501,372</b>	<b>2,777,779</b>	<b>0</b>	<b>1,920,661</b>

### 3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

#### SIGNIFICANT ACCOUNTING POLICIES

##### 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.

##### FINANCIAL ASSETS AT AMORTISED COST

The Shire of Wongan-Ballidu 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.

##### 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 of Wongan-Ballidu 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.

##### 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.

##### CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

##### 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 of Wongan-Ballidu's operational cycle. In the case of liabilities where the Shire of Wongan-Ballidu 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 of Wongan-Ballidu's intentions to release for sale.

##### TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Wongan-Ballidu prior to the end of the financial year that are unpaid and arise when the Shire of Wongan-Ballidu 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 of Wongan-Ballidu recognises revenue for the prepaid rates that have not been refunded.

##### EMPLOYEE BENEFITS

###### Short-Term Employee Benefits

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

##### PROVISIONS

Provisions are recognised when the Shire of Wongan-Ballidu has a 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.

##### 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 of Wongan-Ballidu are recognised as a liability until such time as the Shire of Wongan-Ballidu satisfies its obligations under the agreement.

#### 4. PREDICTED VARIANCES

##### Comments/Reason for Variance

Variance \$  
Permanent Timing

#### 4.1 OPERATING REVENUE (EXCLUDING RATES)

##### 4.1.1 SPECIFIED AREA RATES

##### 4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Reduction in contribution for co-location, budget carryover (17,633)

##### 4.1.3 FEES AND CHARGES

Planning application fees (\$20k) and swimming pool entry fees (\$17.5k) under-budget. Reduction in CRC training event income (\$10k, offset by reduction in expenditure) (7,845)

##### 4.1.4 SERVICE CHARGES

##### 4.1.5 INTEREST EARNINGS

Muni interest increase by \$23.5k and reserves interest by \$75k due to interest rate increase 98,500

##### 4.1.6 OTHER REVENUE

Insurance claim reimbursements 22,860

##### 4.1.7 PROFIT ON ASSET DISPOSAL

Change in forecast net book values (non-cash) (5,799)

Operating Revenue Predicted Variance 90,083 0

#### 4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$  
Permanent Timing

#### 4.2 OPERATING EXPENSES

##### 4.2.1 EMPLOYEE COSTS

Recruitment budget increase due to staff turnover	(39,330)	
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##### 4.2.2 MATERIAL AND CONTRACTS

Various increases and decreases	(2,290)	
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##### 4.2.3 UTILITY CHARGES

Various increases and decreases	(34,000)	
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##### 4.2.4 DEPRECIATION (NON CURRENT ASSETS)

Due to increase in valuations from L&B revaluation and increase in depreciation rates (non-cash)	(1,136,127)	
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##### 4.2.5 INTEREST EXPENSES

	0	
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##### 4.2.6 INSURANCE EXPENSES

Insurance on plant - Recoverable	(14,904)	
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##### 4.2.7 OTHER EXPENDITURE

Budget included provision for contributions that have ceased	40,410	
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##### 4.2.8 LOSS ON ASSET DISPOSAL

Plant items not included in loss budget (non-cash)	(143,358)	
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Operating Expenditure Predicted Variance	(1,329,599)	0
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Add back: Predicted variance in non-cash operating activities	1,285,284	
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#### 4. PREDICTED VARIANCES

Comments/Reason for Variance

		Variance \$	
		Permanent	Timing
Operating Surplus Predicted Variance		45,768	0
<b>4.3 CAPITAL REVENUE</b>			
<b>4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>			
\$117k overclaim on WSN 30 June 22, \$88k LRCIP income recognised 30 June 22 and \$20k airport grant 30 June 22		(217,432)	
<b>4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS</b>			
4x Shields Crescent blocks sold and minor P&E disposed		126,958	
Capital Revenue Predicted Variance		(90,474)	0



#### 4. PREDICTED VARIANCES

Comments/Reason for Variance	Variance \$	
	Permanent	Timing
<b>4.4 CAPITAL EXPENSES</b>		
4.4.1 LAND HELD FOR RESALE	0	
4.4.2 LAND AND BUILDINGS	70,000	
4.4.3 PLANT AND EQUIPMENT	(21,000)	
4.4.4 FURNITURE AND EQUIPMENT	(45,000)	
4.4.5 MOTOR VEHICLES	(10,415)	
4.4.6 INFRASTRUCTURE ASSETS - ROADS	(110,308)	
4.4.7 INFRASTRUCTURE ASSETS - FOOTPATHS	0	
4.4.8 INFRASTRUCTURE ASSETS - OTHER	(17,695)	
Capital Expenditure Predicted Variance	(134,418)	0

#### 4. PREDICTED VARIANCES

Comments/Reason for Variance

Variance \$  
Permanent Timing

#### 4.5 FINANCING ACTIVITIES

##### 4.5.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)

46,734

##### 4.5.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

0

##### 4.5.12 REPAYMENT OF DEBENTURES

0

##### 4.5.13 LEASE LIABILITY PRINCIPAL REPAYMENTS

Folding functionality for 2x new photocopiers (capitalised to lease) (1,800)

Financing Activities Predicted Variance 44,934

#### 4.6 OTHER ITEMS

##### OPENING SURPLUS

Audited opening surplus variance (favourable) 134,190

Total Predicted Variances as per Annual Budget Review

0 0

SHIRE OF WONGAN-BALLIDU  
NOTES TO THE BUDGET REVIEW REPORT  
FOR THE PERIOD ENDED 31 DECEMBER 2022

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$
	<b>Budget Adoption</b>		Opening Surplus(Deficit)	142,217		142,217
03090	Financial Assistance Grants (General Purpose)	06082022	Operating Revenue	181,949		324,166
03095	Financial Assistance Grants (Roads)	06082022	Operating Revenue	65,544		389,710
12105	RRG - Manmanning Road Funding	06082022	Capital Revenue	122,967		512,677
AROAD	Capex - Manmanning Road (RRG)	06082022	Capital Expenses		(184,450)	328,227
14914	Contribution to CBH deed	06082022	Operating Expenses		(4,000)	324,227
13001	Vermin control	06082022	Operating Expenses		(3,000)	321,227
01617	Lease Liability Repayments - New Photocopiers	06082022	Financing Activity		(7,082)	314,145
12623	Capex - Backhoe attachments (carryover)	06082022	Capital Expenses		(47,800)	266,345
01945	Transfer from plant reserve to fund above	06082022	Financing Activity	47,800		314,145
01970	Transfer additional surplus to Swim Pool Reserve	06082022	Financing Activity		(200,000)	114,145
01993	Transfer additional surplus to Building Asset Management Reserve	06082022	Financing Activity		(57,072)	57,073
01975	Transfer additional surplus to Special Projects Reserve	06082022	Financing Activity		(57,073)	0
05100	ESL grant increase	04092022	Operating Revenue	8,206		8,206
05000	ESL operating expenses increase	04092022	Operating Expenses		(13,640)	(5,434)
14988	Transfer trust monies to muni	04092022	Operating Revenue	5,434		0
13205	Area Promotion - District promo video	04092022	Operating Expenses		(14,000)	(14,000)
01993	Reduce transfer to Building Reserve	04092022	Financing Activity	7,000		(7,000)
01975	Reduce transfer to Special Projects Reserve	04092022	Financing Activity	7,000		0
	Capex - CEO Vehicle	04122022	Capital Expenses		(26,000)	(26,000)
	Transfer from plant reserve to fund above	04122022	Financing Activity	26,000		0
<b>Amended Budget Cash Position as per Council Resolution</b>				<b>614,117</b>	<b>(614,117)</b>	<b>0</b>

## SHIRE OF WONGAN-BALLIDU - BUDGET REVIEW - SCHEDULE OF CAPITAL WORKS 2022-23

COA	Description	Budget		Current Budget	YTD Budget	YTD Actual	POs	Total Actual	Forecast	Change	Asset Class
		Original Budget	Amendments								
04250	Administration Building (Buildings) - CAPEX	\$10,000.00	\$0.00	\$10,000.00	\$4,998.00	\$0.00	\$8,181.82	\$8,181.82	\$10,000.00	\$0.00	Land & Buildings
04252	Computer Software (F&E) - CAPEX	\$180,000.00	\$0.00	\$180,000.00	\$90,000.00	\$95,640.00	\$68,450.00	\$164,090.00	\$180,000.00	\$0.00	Furniture & Equipment
04255	CEO Vehicle (MV) - CAPEX	\$74,000.00	\$26,000.00	\$100,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$100,000.00	\$0.00	Motor Vehicles
04256	DCEO Vehicle (MV) - CAPEX	\$52,000.00	\$0.00	\$52,000.00	\$52,000.00	\$56,400.92	\$0.00	\$56,400.92	\$56,401.00	\$4,401.00	Motor Vehicles
04258	Administration Pool Vehicle	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$29,301.18	\$0.00	\$29,301.18	\$28,000.00	\$0.00	Motor Vehicles
04260	Executive Housing (Buildings) - CAPEX	\$10,435.00	\$0.00	\$10,435.00	\$5,214.00	\$0.00	\$0.00	\$0.00	\$10,435.00	\$0.00	Land & Buildings
04263	Capex - Chambers ICT Upgrade (F&E)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00	\$45,000.00	Furniture & Equipment
06010	Cadoux Rec Centre (Buildings) - CAPEX	\$15,500.00	\$0.00	\$15,500.00	\$7,746.00	\$2,074.29	\$0.00	\$2,074.29	\$15,500.00	\$0.00	Land & Buildings
06415	CRC Capital Expense (Buildings) - CAPEX	\$11,000.00	\$0.00	\$11,000.00	\$5,496.00	\$9,515.85	\$0.00	\$9,515.85	\$11,000.00	\$0.00	Land & Buildings
07627	Wongan Hills Medical Centre (Buildings) - CAPEX	\$10,000.00	\$0.00	\$10,000.00	\$4,998.00	\$0.00	\$8,444.55	\$8,444.55	\$10,000.00	\$0.00	Land & Buildings
09060	11 Wandoo Cres - MCS (Buildings) - CAPEX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00	\$5,000.00	Land & Buildings
10808	Cemetery WH Capex (Infras Other) - CAPEX	\$22,280.00	\$0.00	\$22,280.00	\$11,136.00	\$0.00	\$0.00	\$0.00	\$22,280.00	\$0.00	Other Infrastructure
10815	WH Community Park Toilets (Buildings)- CAPEX	\$11,870.00	\$0.00	\$11,870.00	\$5,934.00	\$0.00	\$0.00	\$0.00	\$11,870.00	\$0.00	Land & Buildings
10830	Railway Centre Toilets (Buildings)- CAPEX	\$240,000.00	\$0.00	\$240,000.00	\$120,000.00	\$0.00	\$0.00	\$0.00	\$240,000.00	\$0.00	Land & Buildings
10840	Street Furniture (Infras Other)- CAPEX	\$14,247.00	\$0.00	\$14,247.00	\$7,122.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$14,247.00)	Other Infrastructure
11021	Wongan Hills Civic Centre (Buildings) - CAPEX	\$11,817.00	\$0.00	\$11,817.00	\$5,904.00	\$0.00	\$0.00	\$0.00	\$11,817.00	\$0.00	Land & Buildings
11022	Burakin Hall (Buildings) - CAPEX	\$4,544.00	\$0.00	\$4,544.00	\$2,268.00	\$0.00	\$0.00	\$0.00	\$4,544.00	\$0.00	Land & Buildings
11030	Community Park WH (Infras Other)- CAPEX	\$25,000.00	\$0.00	\$25,000.00	\$12,498.00	\$1,460.00	\$0.00	\$1,460.00	\$25,000.00	\$0.00	Other Infrastructure
11210	WH Swimming Pool (Buildings) - CAPEX	\$160,042.00	\$0.00	\$160,042.00	\$80,016.00	\$40,966.78	\$0.00	\$40,966.78	\$60,042.00	(\$100,000.00)	Land & Buildings
11610	Radio & Television Tower (Buildings)- CAPEX	\$33,785.00	\$0.00	\$33,785.00	\$8,446.00	\$18,021.90	\$0.00	\$18,021.90	\$33,785.00	\$0.00	Land & Buildings
11612	Purchase of land (Lot 251 Ballidu) (CAPEX)	\$21,571.00	\$0.00	\$21,571.00	\$10,782.00	\$2,910.16	\$16,699.48	\$19,609.64	\$21,571.00	\$0.00	Land & Buildings
11620	W.H. Recreation Complex (Buildings) - CAPEX	\$923,436.00	\$0.00	\$923,436.00	\$461,718.00	\$368,807.29	\$475,028.45	\$843,835.74	\$923,436.00	\$0.00	Land & Buildings
11621	Ballidu Sports Complex (Buildings) - CAPEX	\$9,800.00	\$0.00	\$9,800.00	\$4,896.00	\$0.00	\$0.00	\$0.00	\$9,800.00	\$0.00	Land & Buildings
11622	Economic Stimulus Project	\$160,000.00	\$0.00	\$160,000.00	\$79,998.00	\$120,000.00	\$0.00	\$120,000.00	\$160,000.00	\$0.00	Other Infrastructure
12080	Depot Bldg. Capital (Buildings) - CAPEX	\$46,643.00	\$0.00	\$46,643.00	\$23,316.00	\$31,254.89	\$3,181.82	\$34,436.71	\$46,643.00	\$0.00	Land & Buildings
12610	Mack Truck - CAPEX	\$320,000.00	\$0.00	\$320,000.00	\$159,996.00	\$0.00	\$0.00	\$0.00	\$320,000.00	\$0.00	Plant
12615	Rollers (P&E) - CAPEX	\$190,000.00	\$0.00	\$190,000.00	\$94,998.00	\$211,000.00	\$0.00	\$211,000.00	\$211,000.00	\$21,000.00	Plant
12618	Water & Fuel Tankers - CAPEX	\$160,000.00	\$0.00	\$160,000.00	\$79,998.00	\$0.00	\$0.00	\$0.00	\$160,000.00	\$0.00	Plant
12623	Backhoe	\$0.00	\$47,800.00	\$47,800.00	\$47,800.00	\$0.00	\$40,364.00	\$40,364.00	\$47,800.00	\$0.00	Plant
12629	Sundry Plant and Equipment (CAPEX)	\$45,570.00	\$0.00	\$45,570.00	\$22,782.00	\$12,682.64	\$16,080.00	\$28,762.64	\$45,570.00	\$0.00	Plant
12631	Dual Pig Trailer- P & E (CAPEX)	\$150,000.00	\$0.00	\$150,000.00	\$75,000.00	\$0.00	\$0.00	\$0.00	\$150,000.00	\$0.00	Plant
13610	Museum - CAPEX	\$52,217.00	\$0.00	\$52,217.00	\$26,106.00	\$5,566.36	\$6,140.00	\$11,706.36	\$52,217.00	\$0.00	Land & Buildings
14414	14 Ellis Street - CAPEX	\$34,000.00	\$0.00	\$34,000.00	\$16,998.00	\$0.00	\$0.00	\$0.00	\$59,000.00	\$25,000.00	Land & Buildings
14418	Grader Utility (Motor Vehicles) - CAPEX	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$31,176.36	\$3,655.41	\$34,831.77	\$35,000.00	\$0.00	Motor Vehicles
14419	Construction Utility - CAPEX	\$35,000.00	\$0.00	\$35,000.00	\$35,000.00	\$41,013.13	\$0.00	\$41,013.13	\$41,014.00	\$6,014.00	Motor Vehicles
14841	Purchase of Old School Oval (CAPEX)	\$200,000.00	\$0.00	\$200,000.00	\$99,996.00	\$0.00	\$0.00	\$0.00	\$200,000.00	\$0.00	Land & Buildings
14881	Wongan Hills Airport (Infr Other)	\$160,805.00	\$0.00	\$160,805.00	\$80,400.00	\$175,596.48	\$200.00	\$175,796.48	\$175,797.00	\$14,992.00	Other Infrastructure
14932	Gravel Pit Assessments - Capex	\$25,000.00	\$0.00	\$25,000.00	\$12,498.00	\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	Other Infrastructure
14933	Capex - EV Charging Stations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,950.00	\$16,950.00	Other Infrastructure
AROAD	RRG Funded Capital Roadworks (Infras Roads)	\$1,040,090.00	\$184,450.00	\$1,224,540.00	\$612,216.00	\$76,314.26	\$17,282.65	\$93,596.91	\$1,224,540.00	\$0.00	Roads
BROAD	R2R Funded Capital Roadworks (Infras Roads)	\$476,893.00	\$0.00	\$476,893.00	\$238,392.00	\$33,528.73	\$33,491.05	\$67,019.78	\$476,893.00	\$0.00	Roads
DROAD	Own Funded Capital Footpaths (Infras footpaths)	\$155,790.00	\$0.00	\$155,790.00	\$77,886.00	\$28,200.04	\$4,096.90	\$32,296.94	\$155,790.00	\$0.00	Footpaths
EROAD	Own Funded Capital Roadworks (Infras Roads).	\$123,723.00	\$0.00	\$123,723.00	\$61,836.00	\$21,397.49	\$0.00	\$21,397.49	\$123,723.00	\$0.00	Roads
GROAD	Wheatbelt Secondary Freight Network Roadworks (Infra Roads)	\$2,807,779.00	\$0.00	\$2,807,779.00	\$1,403,856.00	\$1,183,802.60	\$795,280.94	\$1,979,083.54	\$2,918,087.00	\$110,308.00	Roads
		<b>\$8,087,837.00</b>	<b>\$258,250.00</b>	<b>\$8,346,087.00</b>	<b>\$4,213,244.00</b>	<b>\$2,596,631.35</b>	<b>\$1,496,577.07</b>	<b>\$4,093,208.42</b>	<b>\$8,480,505.00</b>	<b>\$134,418.00</b>	

**SHIRE OF WONGAN-BALLIDU**  
**2022/23 ANNUAL BUDGET REVIEW**  
**RESERVES**

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Forecast Interest Earned	2022/23			Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Forecast Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance	Forecast Closing Balance
					Amended Budget Transfers In (+)	Actual Transfers In (+)	Forecast Transfers In (+)						
	\$	\$	\$	\$	\$	\$		\$	\$		\$	\$	
Community Resource Centre Reserve	37,439	0	0	0	0	0	0	0	0	0	37,439	37,439	37,439
Depot Improvement Reserve	10,572	0	0	0	0	0	0	0	0	0	10,572	10,572	10,572
Historical Publications Reserve	7,126	0	0	0	0	0	0	0	0	0	7,126	7,126	7,126
Housing Reserve	363,162	0	0	0	17,682	0	17,682	(200,000)	0	(200,000)	180,844	363,162	180,844
Long Service Leave Reserve	41,842	0	0	0	0	0	0	0	0	0	41,842	41,842	41,842
Special Projects Reserve	363,162	10,000	35,571	85,000	452,284	35,571	527,284	(30,000)	0	(30,000)	785,446	434,304	860,446
Patterson Street JV Housing Reserve	54,357	0	0	0	5,000	0	5,000	0	0	0	59,357	54,357	59,357
Plant Reserve	846,642	0	0	0	808,491	0	679,347	(802,370)	0	(802,370)	852,763	846,642	723,619
Quinlan St JV Housing Reserve	54,915	0	0	0	5,000	0	5,000	0	0	0	59,915	54,915	59,915
Stickland St JV Housing Reserve	58,582	0	0	0	5,000	0	5,000	0	0	0	63,582	58,582	63,582
Swimming Pool Reserve	64,155	0	0	0	220,000	0	320,000	(49,000)	0	(49,000)	235,155	64,155	335,155
Waste Management Reserve	55,366	0	0	0	5,000	0	5,000	0	0	0	60,366	55,366	60,366
Sporting Co-Location Reserve	568,910	0	0	0	0	0	0	(331,750)	0	(331,750)	237,160	568,910	237,160
IT Replacement Reserve	102,000	0	0	0	0	0	0	(102,000)	0	(102,000)	0	102,000	-
Building Asset Management Reserve	0	0	0	0	440,072	0	347,482	0	0	0	440,072	-	347,482
	<b>2,628,230</b>	<b>10,000</b>	<b>35,571</b>	<b>85,000</b>	<b>1,958,529</b>	<b>35,571</b>	<b>1,911,795</b>	<b>(1,515,120)</b>	<b>0</b>	<b>(1,515,120)</b>	<b>3,071,639</b>	<b>2,699,372</b>	<b>3,024,905</b>

**\*\*Note - Interest earned is included in the transfers to reserve amount**

**SHIRE OF WONGAN-BALLIDU**  
**SCHEDULE OF ASSET DISPOSALS - ANNUAL BUDGET REVIEW 2022/23**

	Asset No	Budget Net Book Value	Current Budget Sale Proceeds	Budget (Profit) / Loss	Actual Net Book Value	Actual Sale Proceeds	Actual (Profit) / Loss	Forecast Net Book Value	Forecast Sale Proceeds	Forecast (Profit) / Loss	Change	GL Proceeds
<b>Land &amp; Buildings</b>												
Lot 251 Ballidu (CBH)		21,571	21,571	-			-	21,571	21,571	-		- 11525
Lot 705 and 706 Shields Crescent						58,731	(58,731)	69,000	58,731	10,269	58,731	14986
Lot 708 Shields Crescent					-		-	32,000	30,000	2,000	30,000	14986
Lot 710 Shields Crescent							-	34,000	34,000	-	34,000	14986
<b>Motor Vehicles</b>												
Toyota Landcruiser (CEO)	1517	8,736	100,000	(91,264)			-	-	100,000	(100,000)	-	14986
Toyota Fortuner (DCEO)	1524	30,103	28,000	2,103			-	30,103	28,000	2,103	-	14986
Mazda 3 (Admin Shared)	1457	10,000	13,000	(3,000)	12,000	14,500	(2,500)	12,000	13,000	(1,000)	-	14986
Grader Ute (PUT73)	1507	13,916	7,500	6,416	14,767	15,000	(233)	14,767	7,500	7,267	-	14986
Construction TL Ute (PUT72)	1431	9,080	7,500	1,580			-			-	(7,500)	14986
<b>Plant &amp; Equipment</b>												
Mack Truck (PTK33)	1462	123,630	85,000	38,630			-	123,630	85,000	38,630	-	14986
Semi Water Tanker (PTL26)	1399	158,973	55,000	103,973			-	158,973	55,000	103,973	-	14986
Multi-tyred roller (PROL14)	1446	81,594	60,000	21,594			-	81,594	60,000	21,594	-	14986
Dual Tip Pig Trailer (PTL20)	1403	9,986	15,000	(5,014)			-	9,986	15,000	(5,014)	-	14986
Dual Tip Pig Trailer (PTL23)	1400	20,045	15,000	5,045			-	20,045	15,000	5,045	-	14986
Multi-tyred roller (PROL10)	1412	-	-	-	16,670	4,281	12,389	-	4,281	(4,281)	4,281	14986
Various obsolete equipment					-		-	-	7,446	-	7,446	14986
<b>TOTAL</b>		<b>487,634</b>	<b>407,571</b>	<b>80,063</b>	<b>43,437</b>	<b>92,512</b>	<b>(49,075)</b>	<b>607,669</b>	<b>534,529</b>	<b>80,586</b>	<b>126,958</b>	

## 9.3 WORKS AND SERVICES

### 9.3.1 RAV 4-REQUEST LGA SUPPORT

<b>FILE REFERENCE:</b>	T6.1
<b>REPORT DATE:</b>	7 March 2023
<b>APPLICANT/PROPONENT:</b>	Shire of Wongan-Ballidu
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Stephen Casey, Acting Manager of Works & Services
<b>ATTACHMENTS:</b>	9.3.1a Main Roads WA Tandem Drive – Prime Mover Concessional Network Level 2 9.3.1b Main Roads WA Accredited Mass Management Scheme (AMMS)

#### PURPOSE OF REPORT:

The purpose of this Report is to present to Council a request from Heavy Vehicle Services (HVS) to assess Danubin Street from Manmanning Road to Korraling Road and provide HVS with any comments relating to road condition, planning conflicts, development issues etc, that may be impacted by including the above roads onto the RAV 4 Network.



SLK0.0 to SLK0.2 Danubin Street

## BACKGROUND:

An application was submitted to Main Roads Western Australia (HVS) by DGL Warehouse and Distribution requesting to amend Danubin Street SLK 0.0 to SLK 0.2 from Manmanning Road to Korraling Steet from NIL to a RAV 4.

The Accredited Mass Management Scheme (AMMS):

- Allows for approved tandem drive and tri drive combinations to operate at three (3) concessional mass levels; and
  - Does not prescribe specific loading methods nor restrict commodity types.
- Instead, AMMS allows for any product and any proven loading control method to be used.

Dimension Requirements					
Road No.	Road Name	From Location (SLK)	To Location (SLK)	Current Network	Requested Network
5180173	Danubin St	Korraling St (0.00)	Manmanning Rd (0.21)	Nil	Tandem Drive Network 4
Mass Requirements					
Road No.	Road Name	From Location (SLK)	To Location (SLK)	Current Mass Level	Requested Mass Level
5180173	Danubin St	Korraling St (0.00)	Manmanning Rd (0.21)	Nil	AMMS Level 1

## COMMENT:

The most significant changes from Category NIL to RAV 4 is the overall length of truck and trailer combinations. The section of Danubin Street does not currently have a RAV rating. Allowing a RAV 4 Vehicle on a town road will increase interaction with commuters who use the road.

A RAV 4 route allows heavy vehicle combinations up to 27.5m. The AMMS allows for additional weight per axle.

If Council does not want a higher Network level on particular roads for any reason, then they have the option to not support the application. This consultation process precedes the onsite assessment process by HVS staff members, who determine whether the road is suitable for the higher Network level.

This assessment process either shows the road as suitable for the higher Network level, or highlights those blackspots and deficiencies that are restricting the higher levels to be achieved.



There is existing Shire stormwater infrastructure which is currently in the turning circle of a RAV 4 Vehicle. This infrastructure would sustain repeated damage, as has happened in the past with previous freight companies and will require constant maintenance. Should the infrastructure be moved there will be a large cost associated. This area has shallow rock under the pavement and road verge. When the existing infrastructure was installed, blasting of the rock was required to install the current drainage alignment.



*Existing Stormwater Drainage*

Furthermore, the space required to extend the turning area for a RAV4 vehicle is owned by Landgate.



*Shire Mapping System Showing Ownership of Adjacent Land.*

## **POLICY REQUIREMENTS:**

The 'Heavy Vehicle' Policy 10.4 outlines Council's expectations for the use of heavy vehicles within the Shire.

## **LEGISLATIVE REQUIREMENTS:**

*The Road Traffic Act 1974*, Road Traffic Code 2000, Road Traffic (Vehicle Standards) Regulations 2002 and MRWA Regulations and Policies control the use of heavy vehicles throughout the State.

## **STRATEGIC IMPLICATIONS:**

Liaising with the State Government vehicle configurations is in line with Council's strategic direction on Infrastructure (Work with State Government to ensure improvement and integration of our local and state road network and public transport systems).

## **SUSTAINABILITY IMPLICATIONS:**

- **Environment**  
There are no known environmental impacts associated with this proposal.
- **Economic**  
There are no known economic impacts associated with this proposal.
- **Social**  
There are no known social implications associated with this proposal.
- **Financial Implications:**  
There are no immediate financial implications, however a change in RAV Network Rating for all or part of the road has the potential to reduce the life of the road and increase the maintenance requirements of the road.

## **RISK IMPLICATIONS:**

Any amendment to RAV Network Ratings can potentially reduce the life of the road along with stormwater infrastructure and increase the maintenance requirements of the road, therefore impacting on the Shire of Wongan-Ballidu Asset Management Plan and Long-Term Financial Plan.

## **STAFF RECOMMENDATION**

That Council

DOES NOT SUPPORT a request from Heavy Vehicle Services (HVS) to assess Danubin Street and provide HVS with any comments relating to road condition, planning conflicts, development issues etc., that may be impacted by including the roads onto the RAV 4 Network.

# Tandem Drive – Prime Mover Concessional Network Level 2

2020

## Heavy Vehicle Services

Category	Vehicle Description and Configuration			Length (m)	Max Mass (t)	Concessional Network Level 2		
Category 2	(B) PRIME MOVER TOWING A SEMI-TRAILER 	(C) B-DOUBLE 	(D) SHORT B-TRIPLE 	(B) ≤20m (C) ≤27.5m (D) ≤27.5m	50.5t 73.0t 95.5t	Network 2.2		
Category 3	(A) PRIME MOVER, SEMI-TRAILER TOWING A DOG TRAILER 				(A) ≤27.5m	90.0t	Network 3.2	
Category 4	(A) PRIME MOVER, SEMI-TRAILER TOWING A DOG TRAILER 				(A) ≤27.5m	95.5t	Network 4.2	
Category 5	(A) PRIME MOVER, SEMI-TRAILER TOWING A DOG TRAILER 				(A) >27.5m, ≤36.5m	90.0t	Network 5.2	
Category 6	(A) PRIME MOVER, SEMI-TRAILER TOWING A DOG TRAILER 	(B) B-TRIPLE 			(A) >27.5m, ≤36.5m (B) >27.5m, ≤36.5m	95.5t 95.5t	Network 6.2	
Category 7	(A) PRIME MOVER TOWING SEMI-TRAILER AND B-DOUBLE 	(B) B-DOUBLE TOWING A DOG TRAILER 			(A) >27.5m, ≤36.5m (B) >27.5m, ≤36.5m	118.0t 118.0t	Network 7.2	
Category 9	(A) PRIME MOVER, SEMI-TRAILER TOWING TWO DOG TRAILERS 	(C) B-DOUBLE TOWING A DOG TRAILER 	(D) PRIME MOVER, SEMI-TRAILER TOWING A B-DOUBLE 			(A) >36.5m, ≤53.5m (C) >36.5m, ≤45.0m (D) >36.5m, ≤45.0m	129.5t 118.0t 118.0t	Network 9.2
Category 10	(A) PRIME MOVER, SEMI-TRAILER TOWING TWO DOG TRAILERS 	(B) B-DOUBLE TOWING A CONVERTER DOLLY CONNECTED TO TWO SEMI-TRAILERS (DOUBLE B-DOUBLE) 	(C) PRIME MOVER, SEMI-TRAILER TOWING B-TRIPLE 			(A) >36.5m, ≤53.5m (B) >36.5m, ≤53.5m (C) >36.5m, ≤53.5m (D) >36.5m, ≤53.5m (E) >36.5m, ≤53.5m	140.5t 140.5t 140.5t 163.0t 163.0t	Network 10.2
	(D) B-DOUBLE TOWING TWO DOG TRAILERS 	(E) DOUBLE ROAD TRAIN TOWING B-DOUBLE TRAILERS 						

### NOTES

- Operators using a category of RAV outlined in this document must operate that RAV in accordance with the OPERATING CONDITIONS and only on the network specified.
- These diagrams are a visual indication of the vehicle only.
- Operators must refer to the OPERATING CONDITIONS and the AMMS Page for the full vehicle descriptions

- The height of the vehicle can exceed 4.3m but MUST NOT exceed 4.6m when it is: (i) built to carry livestock or; (ii) carrying a crate to carry livestock or (iii) carrying vehicles on more than one deck or; (iv) carrying a multi modal container (v) carrying a large indivisible item or (vi) when operating with an appropriately licenced over height curtain side or pantechonicon trailer.

Heavy Vehicle Services  
Tel: 138 486  
Email: [hvs@mainroads.wa.gov.au](mailto:hvs@mainroads.wa.gov.au)  
Website: [www.mainroads.wa.gov.au](http://www.mainroads.wa.gov.au)



























**mainroads**  
WESTERN AUSTRALIA

## Accredited Mass Management Scheme (AMMS)

### Tandem Drive Prime Mover, Trailer Combinations

### Restricted Access Vehicle (RAV) Categories

RAV Category	RAV Description		Max. Length	Max. Mass & Approved Network			
				Level 1	Level 2	Level 3	
Category 1	<div>1A – Prime Mover &amp; Semi Trailer</div> 		19 m	50 t	-	-	
				<a href="#">N1.1</a>	-	-	
Category 2	<div>2A – Prime Mover &amp; Semi Trailer</div>  <div>2B – Prime Mover, Semi Trailer &amp; Pig Trailer or Dolly</div>  <div>2C – B-double</div> 		2A	20 m	50.5 t	51.5 t	53 t
			2B	27.5 m	68.5 t	69.5 t	71 t
			2C	27.5 m	72 t	74 t	76.5 t
			All	-	<a href="#">N2.1</a>	<a href="#">N2.2</a>	<a href="#">N2.3</a>
Category 3	<div>3A – A-double</div> 		27.5 m	89 t	91 t	94 t	
				<a href="#">N3.1</a>	<a href="#">N3.2</a>	<a href="#">N3.3</a>	
Category 4	<div>4A – A-double</div> 		27.5 m	93.5 t	96.5 t	100 t	
				<a href="#">N4.1</a>	<a href="#">N4.2</a>	<a href="#">N4.3</a>	
Category 5	<div>5A – B-Double towing a Dolly</div>  <div>5B – A-Double</div>  <div>5C – A-Double towing a Dolly</div>  <div>5D – B-Triple</div> 		5A	27.5 m + Dolly	72 t + Dolly	74 t + Dolly	76.5 t + Dolly
			5B / 5D	36.5 m	89 t	91 t	94 t
			5C	27.5 m + Dolly	89 t + Dolly	91 t + Dolly	94 t + Dolly
			All	-	<a href="#">N5.1</a>	<a href="#">N5.2</a>	<a href="#">N5.3</a>
Category 6	<div>6A – A-double</div>  <div>6B – B-Triple</div>  <div>6C – A-Double towing a Dolly</div> 		6A / 6B	36.5 m	93.5 t	96.5 t	100 t
			6C	27.5 m + Dolly	93.5 t + Dolly	96.5 t + Dolly	100 t + Dolly
			All	-	<a href="#">N6.1</a>	<a href="#">N6.2</a>	<a href="#">N6.3</a>
Category 7	<div>7A – AB-Triple</div>  <div>7B – BA-Triple</div> 		36.5 m	115 t	119 t	123.5 t	
				<a href="#">N7.1</a>	<a href="#">N7.2</a>	<a href="#">N7.3</a>	
Category 8	There are no Category 8 RAVs for AMMS						
Category 9	<div>9A – A-Triple</div>  <div>9B – A-Double towing a Dolly</div>  <div>9C – AB-Triple</div>  <div>9D – BA-Triple</div> 		9A	53.5 m	127.5 t	130.5 t	135 t
			9B	36.5 m + Dolly	89 t + Dolly	91 t + Dolly	94 t + Dolly
			9C / 9D	45 m	115 t	119 t	123.5 t
			All	-	<a href="#">N9.1</a>	<a href="#">N9.2</a>	<a href="#">N9.3</a>
Category 10	<div>10A – A-Triple</div>  <div>10B – A-Double towing a Dolly</div>  <div>10C – Double B-Double</div>  <div>10D – ABB-Quad</div>  <div>10E – AAB-Quad</div> 		10A / 10C / 10D	53.5 m	136.5 t	141.5 t	147 t
			10B	36.5 m + Dolly	93.5 t + Dolly	96.5 t + Dolly	100 t + Dolly
			10E	53.5 m	158 t	164 t	170.5 t
			All	-	<a href="#">N10.1</a>	<a href="#">N10.2</a>	<a href="#">N10.3</a>



## 9.4 HEALTH, BUILDING AND PLANNING

### 9.4.1 APPLICATION FOR DEVELOPMENT APPROVAL P531 – PROPOSED ERECTION OF TWO (2) SECOND HAND DOME SHELTERS – LOT 800, 134-146 WONGAN ROAD, WONGAN HILLS

<b>FILE REFERENCE:</b>	A645/P531
<b>REPORT DATE:</b>	8 March 2023
<b>APPLICANT/PROPONENT:</b>	Walkers Diesel Services
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Melissa Marcon – Manager of Regulatory Services
<b>ATTACHMENTS:</b>	Nil

#### PURPOSE OF REPORT:

Consideration and final determination of an Application for Development Approval for the construction and use of two (2) second hand dome shelters on Lot 800, 134-146 Wongan Road, Wongan Hills.

#### BACKGROUND:

The applicant is seeking Council's development approval for the construction and use of two (2) second hand dome shelters to provide a covered area for mechanical and fabrication works on Lot 800, 134-146 Wongan Road, Wongan Hills.

Lot 800, 134-146 Wongan Road, Wongan Hills comprises a total area of approximately 4,006 m<sup>2</sup>. The property has existing sheds and office space.



Google Earth Maps 8 March 2023

(red box indicates whole property, yellow box indicates location of dome shelters)



*Bushfire Prone Area as at 8 March 2023  
(red box indicates whole property, yellow box indicates location of dome shelters)*

The proposed development is not located within the Bushfire Prone Area.

#### **COMMENT:**

The applicant currently operates a mechanical and fabrication business from Lot 800, 134-146 Wongan Road, Wongan Hills. The property is classified as 'General Industry' zone in the Shire of Wongan Ballidu Local Planning Scheme No. 5 (LPS5).

The Zone Objectives for the development and use of any land classified 'General Industry' zone are as follows:

- To provide for a broad range of industrial, service and storage activities which by their operations, should be isolated from residential and other sensitive land uses.
- To accommodate industry that would not otherwise comply with the performance standards of light industry.
- To seek to manage impacts such as noise, dust and odour within the zone.
- To encourage any development to be appropriately screened from the main road.
- To provide a location where separate heavy vehicular access is provided.

The dome shelters are secured to two (2) 40 ft sea containers on the outside and two (2) 20 ft containers on the inside; 7 m high and 12 m across for each dome.

Dome frames will be welded to the shipping containers. The floor will remain gravel.

The containers will be used to store stock and equipment.



The application has been assessed with due regard for the specific objectives and standards of the Shire's local planning framework including LPS5 and all relevant local planning policies, the Residential Design Codes and the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

The development application has been assessed in consultation with the above documents and is subject to compliance with a number of conditions. As such it is recommended Council exercise its discretion and grant conditional approval to the application to ensure the development proceeds in accordance with the information and plans submitted in support of the proposal and the relevant standards and requirements of the Shire's local planning framework.

#### **POLICY REQUIREMENTS:**

There are no policy requirements in relation to the item.

#### **LEGISLATIVE REQUIREMENTS:**

Planning and Development Act 2015  
 Planning and Development (Local Planning Schemes) Regulations 2015  
 Shire of Wongan Ballidu Local Planning Scheme No. 5  
 State Planning Policy 3.7 – Planning in Bushfire Prone Areas

#### **STRATEGIC IMPLICATIONS:**

There are no known Strategic implications associated with 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 item.

## **FINANCIAL IMPLICATIONS:**

There are no financial implications to Council in relation to this item. All costs associated with the proposed development are the responsibility of and will be met by the current landowners.

## **VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED: NO**

## **OFFICER RECOMMENDATION:**

That Council:

APPROVE the Development Application for the construction and use of two (2) second hand dome shelters on Lot 800, 134-146 Wongan Road, Wongan Hills, subject to the following conditions and advice notes:

Conditions:

1. The proposed development shall be completed within a period of two (2) years from the date of this approval. If the development is not completed within this period, the approval will lapse and be of no further effect. Where an approval has lapsed no development shall be carried out without the further approval of the Shire of Wongan Ballidu having first been sought and obtained.
2. The proposed development shall be undertaken strictly in accordance with the information and plans submitted in support of the application subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by Council.
3. All stormwater drainage generated by the proposed dwelling shall be contained and managed on site to the specifications and satisfaction of the Shire's Chief Executive Officer.
4. The proposed development shall be used for mechanical and fabrication purposes only unless otherwise approved by Council.

Advice Notes:

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement, memorial or restrictive covenant. It is the responsibility of the applicant and landowner and not the Shire to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the Shire's attention.
2. This is a development approval of the Shire of Wongan Ballidu under its Local Planning Scheme No. 5. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/landowner to obtain any other necessary approvals, consents, permits and licences required under any other law, and to commence and carry out development in accordance with all relevant laws.
3. The applicant/landowner is reminded of their obligation to ensure compliance with the following requirements:
  - a. Shire of Wongan Ballidu Annual Firebreak Notice – compliance
  - b. Shire of Wongan Ballidu Health Local Law
4. In accordance with the Building Act 2011 and Building Regulations 2012, a demolition permit application must be submitted to and approved by the Shire's Building Surveyor prior to the commencement of any construction or earthworks on the land.
5. In accordance with the Building Act 2011 and Building Regulations 2012, a building permit application must be submitted to and approved by the Shire's Building Surveyor prior to the commencement of any construction or earthworks on the land.
6. The proposed outbuilding is required to comply in all respects with the National Construction Code of Australia. Plans and specifications which reflect these requirements must be submitted to the Shire with the building permit application.
7. The noise generated by any activities on-site including machinery motors or vehicles shall not exceed the levels as set out under the Environmental (Noise) Regulations 1997.
8. No construction works shall commence on the land prior to 7 am without the Shire's written approval. No construction works are permitted to be undertaken on Sundays or Public Holidays.
9. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the Planning and Development Act 2005 and the Shire of Wongan Ballidu Local Planning Scheme No. 5 and may result in legal action being initiated by the local government.
10. If the applicant/landowner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be submitted within 28 days of the determination.

#### 9.4.2 APPLICATION FOR DEVELOPMENT APPROVAL P532 – PROPOSED NEW OUTBUILDING (SHED) ON LOT 227, 149 MANMANNING ROAD WONGAN HILLS

<b>FILE REFERENCE:</b>	A699/P532
<b>REPORT DATE:</b>	8 March 2023
<b>APPLICANT/PROPONENT:</b>	Action Sheds Australia Pty Ltd on behalf of Joshua Morrell
<b>OFFICER DISCLOSURE OF INTEREST:</b>	Nil
<b>PREVIOUS MEETING REFERENCES:</b>	Nil
<b>AUTHOR:</b>	Melissa Marcon – Manager of Regulatory Services
<b>ATTACHMENTS:</b>	Nil

#### PURPOSE OF REPORT:

Consideration and final determination of an Application for Development Approval for the construction and use of a new outbuilding (shed) on Lot 227, 149 Manmanning Road Wongan Hills.

#### BACKGROUND:

The applicant is seeking Council's development approval for the construction and use of a new outbuilding (shed) for residential storage at Lot 227, 149 Manmanning Road Wongan Hills.

Lot 227, 149 Manmanning Road Wongan Hills comprises a total area of approximately 2.0462 hectares. The property has an existing single dwelling and outbuilding (shed).



Google Maps 8 March 2023



*Bushfire Prone Area as at 8 March 2023*

The proposed development is not located within the Bushfire Prone Area.

#### **COMMENT:**

The owner would like to erect an outbuilding (shed) for residential storage on Lot 227, 149 Manmanning Road Wongan Hills. The outbuilding (shed) will be a steel framed colorbond shed measuring 12m long x 6m wide. Eave height of 3m and 3.529m ridge height.

Lot 227, 149 Manmanning Road Wongan Hills is classified 'Rural Residential' zone in the Shire of Wongan Ballidu Local Planning Scheme No. 5 (LPS5).

The size of the outbuilding the owner is requesting is outside the Deemed to Comply under the R-Codes.

5.4.3 Outbuildings Deemed-to-Comply – development satisfies the following deemed-to-comply requirements (c)

<b>Deemed-to-Comply (R-Codes) C3 Outbuildings that:</b>	<b>Proposed Outbuilding Specifications</b>
i. are not attached to a dwelling	Outbuilding is not attached to the dwelling
ii. are non-habitable	Outbuilding is being used for residential storage
iii. collectively do not exceed 60m <sup>2</sup> in area or 10 per cent in aggregate of the site area, whichever is the lesser	There is an existing single dwelling and shed located on the property. The total area of the new outbuilding is 72m <sup>2</sup>
iv. do not exceed a wall height of 2.4m	Wall height 3.0 m <sup>2</sup>
v. do not exceed a ridge height of 4.2m	Ridge height 3.529 m <sup>2</sup>
vi. are not within the primary or secondary street set back area	Outbuilding is not within the primary or secondary street set back are
vii. do not reduce the amount of open space required in Table 1; and Table 1 requirement 60%	Open space at completion of outbuilding complies with table 1
viii. are set back in accordance with Tables 2a and 2b Set back requirement 1.5 m	Side setback 34.19m Front setback approx. 133.84m Rear setback 54.5m

The size of an outbuilding can be varied if the application complies with the Design Principles set out by the R-Codes.

#### Design Principle 5.4.3 Outbuildings

P3 Outbuildings that do not detract from the streetscape or the visual amenity of residents or neighbouring properties.

The application has been assessed with due regard for the specific objectives and standards of the Shire's local planning framework including LPS5 and all relevant local planning policies, the Residential Design Codes and the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

The development application has been assessed in consultation with the above documents and is subject to compliance with a number of conditions. As such it is recommended Council exercise its discretion and grant conditional approval to the application to ensure the development proceeds in accordance with the information and plans submitted in support of the proposal and the relevant standards and requirements of the Shire's local planning framework.

Under the terms of the Zoning Table in LPS5 the development of an outbuilding is listed as being a permitted (ie 'P') use on any land classified 'Rural Residential' zone provided it complies with all the relevant development standards and requirements. Despite the permissibility of the proposed outbuilding (shed) on Lot 227, 149 Manmanning Road Wongan Hills, Council's development approval is required.

The minimum boundary setback for 'Rural Residential' zone is 6m from the front, 1.5m from the rear and 1.5m from the side. This outbuilding proposal will be within these parameters.

The application has been assessed with due regard for the specific objectives and standards of the Shire's local planning framework including LPS5 and all relevant local planning policies, the Residential Design Codes and the Deemed Provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015*.

The development application has been assessed in consultation with the above documents and is subject to compliance with a number of conditions. As such it is recommended Council exercise its discretion and grant conditional approval to the application to ensure the development proceeds in accordance with the information and plans submitted in support of the proposal and the relevant standards and requirements of the Shire's local planning framework.

#### **POLICY REQUIREMENTS:**

There are no policy requirements in relation to the item.

## **LEGISLATIVE REQUIREMENTS:**

Planning and Development Act 2015  
Planning and Development (Local Planning Schemes) Regulations 2015  
Shire of Wongan Ballidu Local Planning Scheme No. 5  
State Planning Policy 3.7 – Planning in Bushfire Prone Areas  
State Planning Policy 7.3 Residential Design Codes Volume 1

## **STRATEGIC IMPLICATIONS:**

There are no known Strategic implications associated with 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 item.

## **FINANCIAL IMPLICATIONS:**

There are no financial implications to Council in relation to this item. All costs associated with the proposed development are the responsibility of and will be met by the current landowners.

## **VOTING REQUIREMENTS:**

## **ABSOLUTE MAJORITY REQUIRED:**

## **OFFICER RECOMMENDATION:**

That Council: Approve the Development Application for the construction and use of a new outbuilding (shed) on Lot 227, 149 Manmanning Road Wongan Hills subject to the following conditions and advice notes:

Conditions:

1. The proposed development shall be completed within a period of two (2) years from the date of this approval. If the development is not completed within this period, the approval will lapse and be of no further effect. Where an approval has lapsed no development shall be carried out without the further approval of the Shire of Wongan Ballidu having first been sought and obtained.
2. The proposed development shall be undertaken strictly in accordance with the information and plans submitted in support of the application subject to any modifications required as a consequence of any condition/s of this approval or otherwise approved by Council.



3. All stormwater drainage generated by the proposed dwelling shall be contained and managed on site to the specifications and satisfaction of the Shire's Chief Executive Officer.
4. All external surfaces of the proposed outbuilding shall be clad with new materials only.
5. Building to be constructed using Colorbond range of colours.
6. The proposed outbuilding shall be used for domestic storage/hobby and vehicle parking purposes only unless otherwise approved by Council.

Advice Notes:

1. This approval is not an authority to ignore any constraint to development on the land which may exist through contract or on title, such as an easement, memorial or restrictive covenant. It is the responsibility of the applicant and landowner and not the Shire to investigate any such constraints before commencing development. This approval will not necessarily have regard to any such constraint to development, regardless of whether or not it has been drawn to the Shire's attention.
2. This is a development approval of the Shire of Wongan Ballidu under its Local Planning Scheme No. 5. It is not a building permit or an approval to commence or carry out development under any other law. It is the responsibility of the applicant/landowner to obtain any other necessary approvals, consents, permits and licences required under any other law, and to commence and carry out development in accordance with all relevant laws.
3. The applicant/landowner is reminded of their obligation to ensure compliance with the following requirements:
  - a. Shire of Wongan Ballidu Annual Firebreak Notice, all land greater than 1 hectare (10,000 square meters) is required to construct a clear earth firebreak of not less than 3 metres in width immediately inside all external boundaries and immediately surrounding all building and/or haystacks situated on the land, and to reduce all annual grass and herbage to a height of not more than 100mm within 15 metres surrounding any building.
  - b. Shire of Wongan Ballidu Health Local Law
4. In accordance with the Building Act 2011 and Building Regulations 2012, a demolition permit application must be submitted to and approved by the Shire's Building Surveyor prior to the commencement of any construction or earthworks on the land.
5. In accordance with the Building Act 2011 and Building Regulations 2012, a building permit application must be submitted to and approved by the Shire's Building Surveyor prior to the commencement of any construction or earthworks on the land.
6. The proposed outbuilding is required to comply in all respects with the National Construction Code of Australia. Plans and specifications which reflect these requirements must be submitted to the Shire with the building permit application.
7. The noise generated by any activities on-site including machinery motors or vehicles shall not exceed the levels as set out under the Environmental (Noise) Regulations 1997.
8. No construction works shall commence on the land prior to 7 am without the Shire's written approval. No construction works are permitted to be undertaken on Sundays or Public Holidays.
9. Failure to comply with any of the conditions of this development approval constitutes an offence under the provisions of the Planning and Development Act 2005 and the Shire of Wongan Ballidu Local Planning Scheme No. 5 and may result in legal action being initiated by the local government.

10. If the applicant/landowner is aggrieved by this determination, there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be submitted within 28 days of the determination.



## 9.5 COMMUNITY SERVICES

Nil

**Item 10. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

**Item 11. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

**Item 12. CLOSURE**