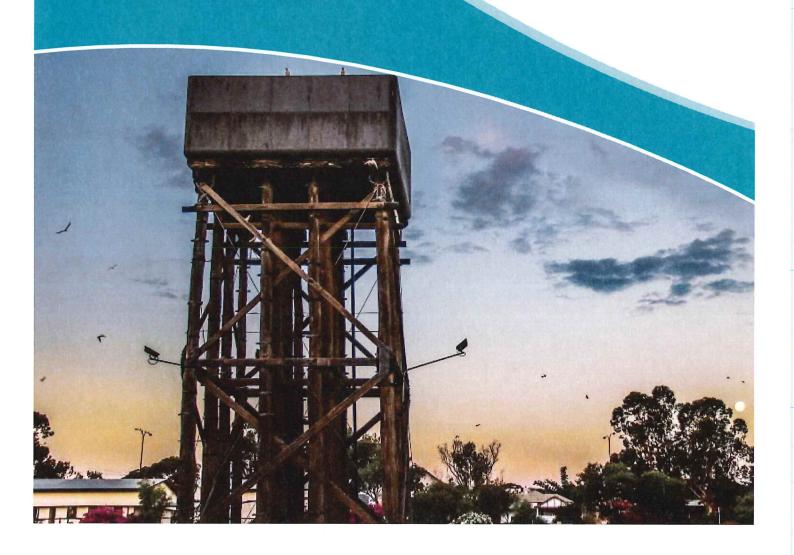


Minutes (Confirmed)

Ordinary Meeting of Council Wednesday, 22 March 2023



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

The Shire President declared the meeting open at 3.03 pm.

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

Attendees:

Cr M Stephenson

Shire President

Cr S Falconer

Member

Cr B West

Member

Cr D Coad

Member

Cr S Boekeman

Member

Cr K Anspach

Member

Apologies:

Nil

Cr A Tunstill

Deputy Shire President

Leave of Absence Previously Granted:

Nil

Staff:

Stuart Taylor

Chief Executive Officer

Stephen Casey

Acting Works and Services Manager

Elizabeth (Liddy) Pudwell

Executive Assistant – (Minutes)

Apologies:

Sam Dolzadelli

Deputy Chief Executive Officer

Melissa Marcon

Manager Regulatory Services

Public:

Mr Graham Bookham

Item 3. PUBLIC QUESTION TIME

Mr Graham Bookham provided the meeting with a photograph of Bowen Road showing that it is void of vegetation and fencing and raised concerns that the Shire may be exposed to risk in the event that some has a car accident.

Mr Graham Bookham asked if the Shire of Wongan-Ballidu has a Fencing Policy or Local Law that could be utilsed to stop this activity.

The Chief Executive Officer provided confirmation to the meeting that Department of Environmental Protection were notified following Mr Bookham's' last presentation at the Ordinary Council Meeting regarding this matter. Furthermore, Chief Executive Officer confirmed that the Shire of Wongan-Ballidu has a Local Law for Fencing for townsites but not for rural areas.

The Acting Manager of Works and Services confirmed that Department of Environmental Protection issued a warning to the person/s responsible but would not take any further action as the clearing of road reserve was minimal in their opinion.

Mr Graham Bookham notified the meeting that he has been depositing gravel on the Shire side of road to develop a stockpile that would be used to gravel Wilson Road and that this is being done as a service to the community.

Mr Graham Bookham requested assistance from the Shire in relation to alleged theft of gravel by Metcalf's and that he proof that this has been occurring.

The Chief Executive Officer indicated that the Shire would make contact with Metcalf's in relation to the removal of gravel from road reserve, but technically the gravel is the property of Mr Bookham, and he would ultimately be responsible for reporting the theft to authorities.

Item 4. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil

Item 5. DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / PETITIONS

Nil

Item 6. APPLICATION/S FOR LEAVE OF ABSENCE

Nil

Item 7. CONFIRMATION OF MINUTES

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

MOVED: Cr Boekeman

SECONDED: Cr Falconer

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.

CARRIED:6/0 RESOLUTION:010323

Item 8. MATTERS FOR WHICH MEETING MAY BE CLOSED

Nil

Item 9. REPORTS OF OFFICERS AND COMMITTEES

9.1 GOVERNANCE

Nil

9.2 ADMINISTRATION & FINANCIAL SERVICES

9.2.1 ACCOUNTS SUBMITTED FOR FEBRUARY 2023

FILE REFERENCE:

F1.4

REPORT DATE:

09 March 2023

APPLICANT/PROPONENT:

N/A

OFFICER DISCLOSURE OF INTEREST:

Nil

PREVIOUS MEETING REFERENCES:

Nil

AUTHOR:

Sam Dolzadelli - Deputy Chief Executive Officer

ATTACHMENTS:

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

MOVED: Cr West

SECONDED: Cr Anspach

That the accounts submitted from 01 February 2023 to 28 February 2023 totalling \$986,154.00 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.

CARRIED:6/0 RESOLUTION:020323

	LIST OF ACCOUNTS DUE AND SUBMITTED TO COUNCIL 01/02/23 TO 28/02/23			13.15%	
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 MENSHED 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	AC HEALTHCARE PTY LTD MEDICAL CENTRE OPERATING SUBSIDY - FEBRUARY 2023		21,083.33
EFT24287	03/02/2023	RING CENTRAL AUSTRALIA	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	<u> </u>	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	<u></u>	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	1	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 TOLIETS 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	1-	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	.=0	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 CASH BALANCING SHEETS		210.00

	LIST	OF ACCOUNTS DUE AND SUBMITTED TO	O 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	QUEST INNALOO APARTMENTS 1X STAFF - BOOKING ACCOMMODATION FOR DOT TRAINING IN PERTH AT QUEST INNALOO (RECOVERABLE)	
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 & WSFN6	- 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	O 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	Ξ	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	TO 1		And designation of the professional and the profession of the prof	-	920.00
EFT24342	16/02/2023	SYDNEY FRANK BRENNAN	WITHDRAWAL OF INFRINGEMENT 2177	-	154.30
EFT24343	FT24343 13/02/2023 TELSTRA CORPORATION LIMITED TELSTRA ACCOUNT FOR ADMINISTATION		-	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	E	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		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

Mongan	
EFT24354 23/02/2023 TOLL IPEC PTY LTD	mount
22/01/2023 TOLL IPEC PTY LTD	2,886.48
22/01/2023 TOLL IPEC PTY LTD	265.22
31/01/2023 TOLL IPEC PTY LTD	99.36
19/02/2023 TOLL IPEC PTY LTD	21.51
EFT24355 23/02/2023 SIGMA CHEMCIALS HIRE DOLPHIN PRO EXPERT -	34.82
EFT24356 23/02/2023 STRUCTERRE CONSULTING ENGINEERS GRAVEL TESTING -	109.53
EFT24357 23/02/2023 BRYAN RURAL SERVICE TERMITE BARRIER AT WONGAN HILLS - MUSEUM MU	550.00
FET24358 23/02/2023	467.50
23/02/2023 NEWINS FAMILY TRUST T/AS STEPTOE AND WIFE SCRAP FEBRUARY POR FEBRUARY POR STANDPIPE POR STANDPIPE POR FEBRUARY POR STANDPIPE POR STANDPIPE POR FEBRUARY POR STANDPIPE POR STA	3,300.00
23/02/2023	875.00
23/02/2023 MELISSA MARCON UNIFORM REIMBURSEMENT -	7,791.63
EFT24362	730.71
RD BALLIDU & ISSUE CDC FOR 5381 DOWERIN KALANNIE RD CADOUX SUPLY EXAMPLE RD CADOUX SUPLY TYRE & STRIP & FIT TRUCK TYRE PTRL23 23/02/2023 DYNORTHAM MOTORS PTY LTD SUPPLY COOLANT PREMIX 1L FOR WORKS CO ORDINATOR CO ORDINATOR CO ON CINSTALLATION CO ORDINATOR CO ON CINSTALLATION CO ORDINATOR CO ON CINSTALLATION CO ORDINATOR CO ON CINSTALLATION CO ON CINSTALLATIO	119.56
WORKS STAFF EFT24364 23/02/2023 FELTON INTERNATIONAL GROUP P/L REPLACEMENT OF 3 PICNIC TABLES FOR WONGAN SWIMMING POOL - INSURANCE CLAIM EFT24365 23/02/2023 AC HEALTHCARE PTY LTD PRE-EMPLOYMENT MEDICAL - 1X STAFF - EFT24366 23/02/2023 TRACTUS AUSTRALIA 5UPPLY TYRE & STRIP & FIT TRUCK TYRE PTRL23 16/01/2023 TRACTUS AUSTRALIA PUNCTURE REPAIR TO PTRL14 EFT24367 23/02/2023 NORTHAM MOTORS PTY LTD SUPPLY COOLANT PREMIX 1L FOR WORKS CO ORDINATOR EFT24368 23/02/2023 WALKERS DIESEL SERVICES BOWLING GREEN SHADES - FABRICATION AND INSTALLATION - PROGRESS PAYMENT EFT24369 23/02/2023 COUNCIL FIRST -	764.50
WONGAN SWIMMING POOL - INSURANCE CLAIM EFT24365 23/02/2023 AC HEALTHCARE PTY LTD PRE-EMPLOYMENT MEDICAL - 1X STAFF - EFT24366 23/02/2023 TRACTUS AUSTRALIA O9/01/2023 TRACTUS AUSTRALIA SUPPLY TYRE & STRIP & FIT TRUCK TYRE PTRL23 16/01/2023 TRACTUS AUSTRALIA PUNCTURE REPAIR TO PTRL14 EFT24367 23/02/2023 NORTHAM MOTORS PTY LTD SUPPLY COOLANT PREMIX 1L FOR WORKS - CO ORDINATOR EFT24368 23/02/2023 WALKERS DIESEL SERVICES BOWLING GREEN SHADES - FABRICATION - AND INSTALLATION - PROGRESS PAYMENT EFT24369 23/02/2023 COUNCIL FIRST	1,134.00
EFT24366 23/02/2023 TRACTUS AUSTRALIA SUPPLY TYRE & STRIP & FIT TRUCK TYRE PTRL23 16/01/2023 TRACTUS AUSTRALIA PUNCTURE REPAIR TO PTRL14 EFT24367 23/02/2023 NORTHAM MOTORS PTY LTD SUPPLY COOLANT PREMIX 1L FOR WORKS CO ORDINATOR EFT24368 23/02/2023 WALKERS DIESEL SERVICES BOWLING GREEN SHADES - FABRICATION AND INSTALLATION - PROGRESS PAYMENT EFT24369 23/02/2023 COUNCIL FIRST -	5,940.00
09/01/2023 TRACTUS AUSTRALIA SUPPLY TYRE & STRIP & FIT TRUCK TYRE PTRL23 16/01/2023 TRACTUS AUSTRALIA PUNCTURE REPAIR TO PTRL14 EFT24367 23/02/2023 NORTHAM MOTORS PTY LTD SUPPLY COOLANT PREMIX 1L FOR WORKS CO ORDINATOR EFT24368 23/02/2023 WALKERS DIESEL SERVICES BOWLING GREEN SHADES - FABRICATION AND INSTALLATION - PROGRESS PAYMENT EFT24369 23/02/2023 COUNCIL FIRST -	255.00
PTRL23 16/01/2023 TRACTUS AUSTRALIA PUNCTURE REPAIR TO PTRL14 EFT24367 23/02/2023 NORTHAM MOTORS PTY LTD SUPPLY COOLANT PREMIX 1L FOR WORKS - CO ORDINATOR EFT24368 23/02/2023 WALKERS DIESEL SERVICES BOWLING GREEN SHADES - FABRICATION - AND INSTALLATION - PROGRESS PAYMENT EFT24369 23/02/2023 COUNCIL FIRST -	766.00
EFT24368 23/02/2023 NORTHAM MOTORS PTY LTD SUPPLY COOLANT PREMIX 1L FOR WORKS CO ORDINATOR EFT24368 23/02/2023 WALKERS DIESEL SERVICES BOWLING GREEN SHADES - FABRICATION AND INSTALLATION - PROGRESS PAYMENT EFT24369 23/02/2023 COUNCIL FIRST -	711.00
EFT24368 23/02/2023 WALKERS DIESEL SERVICES BOWLING GREEN SHADES - FABRICATION - AND INSTALLATION - PROGRESS PAYMENT EFT24369 23/02/2023 COUNCIL FIRST -	55.00
23/02/2023 AND INSTALLATION - PROGRESS PAYMENT	35.99
ETTETSOS ESTALESTA	33,000.00
16/01/2023 COUNCIL FIRST MARCH CHARGES - DYNAMICS / OFFICE 365	8,906.48
	2,617.78
COUNCIL FIRST FEBRUARY CHARGES - 17 ENTERPRISE USERS & 26 TEAM USERS	6,288.70
EFT24370 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	O 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	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	O COUNCIL 01/02/23 TO 28/02/23	and statement
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
	1		MUNICIPAL BANK	986,154.54
			TRUST BANK	
			TOTAL	986,154.54
			RECOVERABLE	- 5,298.38
			PARTIALLY RECOVERABLE	THE RESIDENCE

9.2.2 FINANCIAL REPORTS FOR FEBRUARY 2023

FILE REFERENCE: F1.4

REPORT DATE: 8 March 2023

APPLICANT/PROPONENT: N/A
OFFICER DISCLOSURE OF INTEREST: Nil
PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Sam Dolzadelli - Deputy Chief Executive Officer

ATTACHMENTS: 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.

	Original Budget	YTD Budget	YTD Actuals – February 2023
Opening Surplus	2,501,372	2,643,589	2,777,779
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
Closing Surplus/(Deficit)	0	137,732	1,429,609

- 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

MOVED: Cr West

SECONDED: Cr Anspach

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.

CARRIED:6/0

RESOLUTION:030323

STATEMENT OF	SHIRE OF WON	NGAN-BALLIDU ITY (N&T) FOR 28	FEBRUARY 2023	3		
	Approved Budget 2022- 2023	Current Budget 2022-2023	YTD Budget	YTD Actual	Variance Over or Under	10%
Opening Funding Surplus/(Deficit)	2,501,372	2,643,589	2,643,589	2,777,779		
INCOME						
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 Profit on sale of Assets	44,824 116,094	44,824 116,094	29,872 21,830	92,522 2,500	(209.7%) 88.5%	×
a: TOTAL INCOME	5,055,069	5,316,202	4,739,519	4,730,657	00.570	
OPERATING EXPENSES						
Employee Costs	(2,276,849)	(2,276,848)	(1,543,264)	(1,409,614)	8.7%	1
Materials & Contracts	(1,003,491)	100 100 100 100	(732,735)	(988,466)	and the second s	×
Utilities (Gas, Electricity) etc.	(393,557)		(261,672)	(273,697)	(4.6%)	✓
Interest	(45,324)	1.51 1.01 1.01	(30,208)	(18,178)		×
Insurance	(269,167)		(269,167)	(289,389)		\
Other General	(350,321)	100 100	(268,954)	(238,065)	The second second	×
Loss on Asset Disposals	(47,523) (2,520,170)	78. 100 100	(47,523) (1,679,936)	(34,521) (2,397,105)		×
Depreciation b: TOTAL OPERATING EXPENSES	(6,906,402)		(4,833,459)	(5,649,035)		-
b. TOTAL OF ENATING EXICENCES	(0,000,102)	(0,0-11,000)	(1,000,100)	(0,0.10,000)	1	
Operating activities excluded from budget						
Add back Depreciation	2,520,170	2,520,170	1,679,936	2,397,105		
Adjust (Profit)/Loss on Asset Disposal	(68,571) 2,451,599	(68,571) 2,451,599	25,693 1,705,629	32,021 2,429,126	-	
					1	
Amount attributable to operating activities	600,266	826,762	1,611,689	1,510,748	1	
INVESTING ACTIVITIES						
Non-Operating grants, subsidies and contributions	4,881,339	5,004,306	1,432,120	791,652	44.7%	×
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%)	×
Proceeds from sale of minor plant & equipment	(0	8,144	0.0%	✓
TOTAL CAPITAL INCOME	5,288,910	5,411,877	1,487,472	942,952	-	
Capex - Land & Buildings	(1,806,660)	(1,806,660)	(1,198,740)	(583,279)		
Capex - Furniture & Equipment	(180,000)	(180,000)	(120,000)	(120,150)		✓
Capex - Motor Vehicles	(224,000)	8 2 5	(150,000)	(161,547)		✓
Capex - Plant	(865,570)		(624,832)	(248,333)	n	×
Capex - Infrastructure - Other	(407,332)	, , ,	(271,536)	(297,056)		✓ •
Capex - Infrastructure - Roads	(4,448,485)		(3,088,400)	(2,264,293)		×
Capex - Infrastructure - Footpaths TOTAL CAPITAL EXPENDITURE	(155,790) (8,087,837)		(103,848) (5,557,356)	(28,200) (3,702,858)	-	^
Amount attributable to investing activities	(2,798,927		(4,069,884)	(2,759,906)	=	
FINANCING ACTIVITIES	(2,100,021)	(2,00 1,2 10)	(1,000,001,	(2,:00,000)	4	
Transfer from reserves	1,441,320	1,515,120	0	C	0.0%	✓
Transfer to reserves	(1,658,384		0	(51,478)	1	✓
Lease liabilities principal repayments		(7,082)		(4,721)	THE SECOND STATES	✓
Loan principal repayment	(116,527	(135,566)	(84,025)	(83,965)	0.1%	✓
SSL Principal Reimbursements	30,880		41,083	41,152	- 1	✓
Amount attributable to financing activities	(302,711	(536,141)	(47,662)	(99,012)	2	
CLOSING SURPLUS / (DEFICIT)	() 0	137,732	1,429,609		
** This sheet illustrates the variance analysis.	L		Key	Within budget tol	erance of 10%	✓
For variance explanation refer to applicable note.				Over budget tole	rance of 10%	×
				Under budget tol	erance of 10%	0

Shire of Wongan-Ballidu Variance Report 28 February 2023

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 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.

Code	Variance Actual to YTD Budget	Variance reason	Report Section	Comments
			Operating Inc	ome
✓	(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,
1	(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 brigher than the budget. Additional municipal interest can be allocated during budget review.
x	(19,330)	Timing	Profit on sale of Assets	Timing - Various plant and motor vehicle yet to be disposed.
			Operating Expe	nditure
/	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).
1	(12,025)	Within Threshold	Utilities (Gas, Electricity) etc.	Within Council variance reporting threshold.
x	12,030	Timing	Interest	Favourable - Timing Variance.
√	(20,222)	Within Threshold	Insurance	Within Council variance reporting threshold.
x	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 chang in depreciation rates, depreciation has increased.
			Investing	
×	(640,468)	Timing	Non-Operating grants, subsidies and contributions	Unfavourable - Timing variance. Next road funding claims due.
1	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.
1	(11,547)	Within Threshold	Capex - Motor Vehicles	Within Council variance reporting threshold
x	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.
x	75,648	Timing	Capex - Infrastructure - Footpaths	See Capital Works Report.
			Financing	
1	0			Within Council variance reporting threshold. Within Council variance reporting threshold.
V	(51,478)	Within Threshold Within Threshold		Within Council variance reporting threshold.
./		II AAIRINI LINGSHOID	Leader Hannage billiother Labakillating	The second secon
1	60		Loan principal repayment	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)

		Budget	Actual	
		Last Years Closing	Last Years Closing	Current
	Note	30 June 2022	30 June 2022	28 February 2023
		\$		\$
Current Assets				
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
Less: Current Liabilities				
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)
Net Current Funding Position		2,501,372	2,777,779	1,429,609

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

Current

	Asset No	Budget Net Book Value	Budget Sale Proceeds	Budget (Profit) / Loss	Actual Net Book Value	Actual Sale Proceeds	(Profit) / Loss
and & Buildings			04.57				
ot 251 Ballidu (CBH)		21,571	21,571	-	60,000	F2 200	45.00
ot 705 & 706 Shields Crescent					69,000	53,392 26,126	15,60
ot 708 Shields Crescent					32,000 34,000	29,857	5,87- 4,14
ot 710 Shields Crescent					34,000	29,037	4,14
otor Vehicles		0.700	100.000	(04.004)			
oyota Landcruiser (CEO)		8,736	100,000	(91,264)			
oyota Fortuner (DCEO)		30,103	28,000	2,103	40,000	44.500	10 500
Mazda 3 (Admin Shared)		10,000	13,000	(3,000)	12,000 15,650	14,500 15,000	(2,500
Grader Ute (PUT73)		13,916	7,500 7,500	6,416 1,580	13,030	15,000	03
Vorks Ute (PUT72)		9,080	7,500	1,560			
lant & Equipment							
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			
Oual Tip Pig Trailer (PTRL20)		9,986	15,000	(5,014)			
oual Tip Pig Trailer (PTRL23) fulti-tyred roller (PROL10)		20,045	15,000	5,045	16,670	4,281	12,38
idit tyred relief (110216)		7					
OTAL		487,634	407,571	80,063	179,320	143,156	36,16
<u>y Program</u> overnance							
Foyota 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	(2,50
ransport							
Grader Ute (PUT73)		13,916	7,500	6,416	15,650	15,000	6
Vorks 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			
fulti-tyred roller (PROL14)		81,594	60,000	21,594			
Multi-tyred roller (PROL10)			-	-	16,670	4,281	12,38
Other Property & Services		0 550					
Dual Tip Pig Trailer (PTRL20)		9,986	15,000	(5,014)	-	-	
Dual Tip Pig Trailer (PTRL23)		20,045	15,000	5,045	-	-	
ot 251 Ballidu (CBH)		21,571	21,571	_	69,000	53,392	15,60
ot 705 & 706 Shields Crescent ot 708 Shields Crescent				Ī	32,000	26,126	5,87
ot 700 Shields Crescent					34,000	29,857	4,14
OTAL		487,634	407,571	80,063	179,320	143,156	36,16
OTAL Motor Vehicle and Plant & Equipment Change		Current				143,156	36,16
	***************************************		407,571 Current Budget Sale	Current Change-Over Budget	Actual Purchase	143,156 Actual Sale	36,16 Change- Over
Motor Vehicle and Plant & Equipment Change Over		Current Budget Purchase Price	Current Budget Sale	Current Change-Over Budget	Actual		Change-
Motor Vehicle and Plant & Equipment Change Over otor Vehicles oyota Landcruiser (CEO)		Current Budget Purchase Price	Current Budget Sale	Current Change-Over Budget	Actual Purchase		Change- Over
Motor Vehicle and Plant & Equipment Change Over otor Vehicles oyota Landcruiser (CEO) oyota Fortuner (DCEO)		Current Budget Purchase Price 74,000 52,000	Current Budget Sale 100,000 28,000	Current Change-Over Budget (26,000) 24,000	Actual Purchase 56,401	Actual Sale	Change- Over
Motor Vehicle and Plant & Equipment Change Over Deter Vehicles De		Current Budget Purchase Price 74,000 52,000 28,000	Current Budget Sale 100,000 28,000 13,000	Current Change-Over Budget (26,000) 24,000 15,000	Actual Purchase 56,401 29,301	Actual Sale	Change- Over
Motor Vehicle and Plant & Equipment Change Over otor Vehicles Oyota Landcruiser (CEO) Oyota Fortuner (DCEO) azda 3 (Admin Shared) rader Ute (PUT73)		Current Budget Purchase Price 74,000 52,000 28,000 35,000	Current Budget Sale 100,000 28,000 13,000 7,500	Current Change-Over Budget (26,000) 24,000 15,000 27,500	Actual Purchase 56,401 29,301 34,832	Actual Sale	Change- Over 56,4 14,8 19,8
Motor Vehicle and Plant & Equipment Change Over otor Vehicles oyota Landcruiser (CEO) oyota Fortuner (DCEO) lazda 3 (Admin Shared) irader Ute (PUT73)		Current Budget Purchase Price 74,000 52,000 28,000	Current Budget Sale 100,000 28,000 13,000	Current Change-Over Budget (26,000) 24,000 15,000	Actual Purchase 56,401 29,301	Actual Sale	Change- Over 56,4 14,8 19,8
Motor Vehicle and Plant & Equipment Change Over otor Vehicles oyota Landcruiser (CEO) oyota Fortuner (DCEO) tazda 3 (Admin Shared) trader Ute (PUT73) Vorks Ute (PUT72)		Current Budget Purchase Price 74,000 52,000 28,000 35,000	Current Budget Sale 100,000 28,000 13,000 7,500	Current Change-Over Budget (26,000) 24,000 15,000 27,500	Actual Purchase 56,401 29,301 34,832	Actual Sale	Change- Over 56,4 14,8 19,8 41,0
Motor Vehicle and Plant & Equipment Change Over otor Vehicles Toyota Landcruiser (CEO) Toyota Fortuner (DCEO) The Adda 3 (Admin Shared) Toyota Fortuner (PUT73) Toyota Fortuner (PUT72)		Current Budget Purchase Price 74,000 52,000 28,000 35,000 35,000	Current Budget Sale 100,000 28,000 13,000 7,500 7,500 156,000	Current Change-Over Budget (26,000) 24,000 15,000 27,500 27,500	Actual Purchase 56,401 29,301 34,832 41,013	Actual Sale	Change- Over 56,4 14,8 19,8 41,0
Motor Vehicle and Plant & Equipment Change Over otor Vehicles oyota Landcruiser (CEO) oyota Fortuner (DCEO) lazda 3 (Admin Shared) Grader Ute (PUT73) Vorks Ute (PUT72) sub-total lant & Equipment Mack Truck (PTK33)		Current Budget Purchase Price 74,000 52,000 28,000 35,000 35,000 224,000	Current Budget Sale 100,000 28,000 13,000 7,500 7,500 156,000	Current Change-Over Budget (26,000) 24,000 15,000 27,500 27,500 68,000	Actual Purchase 56,401 29,301 34,832 41,013	Actual Sale	Change Over 56,4 14,8 19,8 41,0
Motor Vehicle and Plant & Equipment Change Over otor Vehicles oyota Landcruiser (CEO) oyota Fortuner (DCEO) fazda 3 (Admin Shared) forader Ute (PUT73) Vorks Ute (PUT72) sub-total ant & Equipment fack Truck (PTK33) femi Water Tanker (PTRL26)		Current Budget Purchase Price 74,000 52,000 28,000 35,000 35,000 224,000	Current Budget Sale 100,000 28,000 13,000 7,500 7,500 156,000	Current Change-Over Budget (26,000) 24,000 15,000 27,500 27,500 68,000	Actual Purchase 56,401 29,301 34,832 41,013 161,547	Actual Sale	Change Over 56,4 14,8 19,8 41,0
Motor Vehicle and Plant & Equipment Change Over Dotor Vehicles Oyota Landcruiser (CEO) Oyota Fortuner (DCEO) Iazda 3 (Admin Shared) Iarder Ute (PUT73) Iorks Ute (PUT72) Industrial Iant & Equipment Iack Truck (PTK33) Iorni Water Tanker (PTRL26) Iulti-tyred roller (PROL14)		Current Budget Purchase Price 74,000 52,000 28,000 35,000 35,000 224,000 320,000 160,000 190,000	Current Budget Sale 100,000 28,000 13,000 7,500 156,000 85,000 55,000 60,000	Current Change-Over Budget (26,000) 24,000 15,000 27,500 	Actual Purchase 56,401 29,301 34,832 41,013	Actual Sale	Change Over 56,4 14,8 19,8 41,0
Motor Vehicle and Plant & Equipment Change Over Dotor Vehicles Doyota Landcruiser (CEO) Doyota Fortuner (DCEO) Diazda 3 (Admin Shared) Diazda 3 (Admin Shared) Diazda 5 (PUT73) Diazda 5 (PUT73) Diazda 7 (PUT72)		Current Budget Purchase Price 74,000 52,000 28,000 35,000 35,000 224,000	Current Budget Sale 100,000 28,000 13,000 7,500 7,500 156,000 85,000 55,000 60,000 15,000	Current Change-Over Budget (26,000) 24,000 15,000 27,500 27,500 68,000	Actual Purchase 56,401 29,301 34,832 41,013 161,547	Actual Sale	Change Over 56,4 14,8 19,8 41,0
Motor Vehicle and Plant & Equipment Change Over Dotor Vehicles Oyota Landcruiser (CEO) Oyota Fortuner (DCEO) Iazda 3 (Admin Shared) Iarader Ute (PUT73) Iorks Ute (PUT72) Industrial Iant & Equipment Iack Truck (PTK33) Iorit Water Tanker (PTRL26) Iulti-tyred roller (PROL14) Iual Tip Pig Trailer (PTRL20)		Current Budget Purchase Price 74,000 52,000 28,000 35,000 35,000 224,000 320,000 160,000 190,000 75,000	Current Budget Sale 100,000 28,000 13,000 7,500 7,500 156,000 85,000 55,000 60,000 15,000	Current Change-Over Budget (26,000) 24,000 15,000 27,500 27,500 68,000	Actual Purchase 56,401 29,301 34,832 41,013 161,547	Actual Sale	Change Over 56,4 14,8 19,8 41,0
Motor Vehicle and Plant & Equipment Change Over otor Vehicles 'oyota Landcruiser (CEO) 'oyota Fortuner (DCEO) Mazda 3 (Admin Shared) Grader Ute (PUT73) Works Ute (PUT72) Sub-total lant & Equipment Mack Truck (PTK33) Semi Water Tanker (PTRL26) Multi-tyred roller (PROL14) Dual Tip Pig Trailer (PTRL20) Dual Tip Pig Trailer (PTRL23)		Current Budget Purchase Price 74,000 52,000 28,000 35,000 35,000 224,000 320,000 160,000 190,000 75,000	Current Budget Sale 100,000 28,000 13,000 7,500 7,500 156,000 65,000 60,000 15,000 15,000	Current Change-Over Budget (26,000) 24,000 15,000 27,500 27,500 68,000 105,000 130,000 60,000	Actual Purchase 56,401 29,301 34,832 41,013 161,547	Actual Sale	Change- Over 56,4 14,8 19,8 41,0 132,0
		Current Budget Purchase Price 74,000 52,000 28,000 35,000 35,000 224,000 320,000 160,000 190,000 75,000	Current Budget Sale 100,000 28,000 13,000 7,500 7,500 156,000 65,000 60,000 15,000 15,000	Current Change-Over Budget (26,000) 24,000 15,000 27,500 27,500 68,000	Actual Purchase 56,401 29,301 34,832 41,013 161,547	Actual Sale	Change-

				S REPORT ON	SHIRE OF WONGAN - BALLIDU N BORROWINGS AS AT 28 FEBI	SHIRE OF WONGAN - BALLIDU REPORT ON BORROWINGS AS AT 28 FEBRUARY 2023	4RY 2023					
Existing Loans	ans	* Denotes (SSL) Self Supporting Loan	UE.									
Loan No.	Particulars	Recipient	Maturity Date	Proposed Borrowings	Amount	Loan Principal Paid in Feb 23	Accrued Int. Due	YTD Interest Paid	YTD Interest Loan Balance @ Paid 30 June 2022	Discount on early termination	Principal Repayments YTD	Loan Balance @ 28 Feb 23
147	Aged Persons	Ninan House*	Jul-2022		100,000		1	(25)	5,226		(5,226)	0
151A	Aged Persons	Ninan House*	Oct-2032		300,000		1	(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	1	1	_	28,136	(1,153)	(26,983)	(0)
TOTAL EXIS	TOTAL EXISTING LOANS			-	2,440,000	1	3	(18,236)	2,052,135	(1,153)	(83,965)	1,967,017

(1,967,017)	(1,749,571)	(217,446)	(1,967,017)		Total Loan Liability	-		
(1,934,455)	(1,706,733)	(227,722)	(1,934,455)	· · · · ·	Non current liability	z		
(32,562)	(42,838)	10,275	(32,562)		Current loan liability	O		
Total	Shire	TSS	Loan Balance @ 28 Feb 23					
217,446	(41,152)	(1,153)	259,752	(2,170)	ŧ	-	440,000	•
1,749,571	(42,812)	-	1,792,383	(16,066)		-	2,000,000	1

Shire Loan Summary Self Supporting Loan Summary

					ANALYSIS OF RI	SHINE OF WONGAIN - BALLIBU	UNTS AS AT 28	ANALYSIS OF RESERVE ACCOUNTS AS AT 28 FEBRUARY 2023	ņ						
				A	DOPTED FULL YEAR'S BUDGET	EAR'S BUDGE	ET.	บ	JRRENT FULL)	CURRENT FULL YEAR'S BUDGET	-	AC	TUAL YTD AT 2	ACTUAL YTD AT 28 FEBRUARY 2023	23
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	ı			41,842	T		1	41,842
Community Resource Centre Reserve	01989	37,439	37,439	ī	,	•	37,439		•	•	37,439	•		,	37,439
Depot Improvement Reserve	01940	10,572	10,572	ï			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	ī	,	•	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	r	ē	413,296
Patterson Street JV Housing Reserve	01988	54,357	54,357	,	5,000	,	59,357		5,000		59,357	ř	•	•	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	ï	5,000		59,915	•	2,000		59,915			3	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	í	20,000	(49,000)	35,155		220,000	(49,000)	235,155	ì	x		64,155
Waste Management Reserve	01920	55,366	55,366	•	5,000		996,09	•	5,000		996,09	•			55,366
Sporting Co-Location Reserve	01990	568,910	568,910	•	,	(331,750)	237,160	•	,	(331,750)	237,160	i			568,910
IT Replacement Reserve	01992	102,000	102,000	3		(102,000)	•	•		(102,000)				•	102,000
Building Asset Management Reserve	01993	,	,		390,000		390,000		440,072	-	440,072		1	•	
TOTALS		2,626,886	2,626,886	4,000	1,658,384	(1,441,320)	2,843,950	4,000	1,958,529	(1,515,120)	3,070,295	51,478	,	,	2,678,363

SHIRE	SHIRE OF WONGAN-BALLIDU - CAPITAL WORKS REPORT - 28 FEBRUARY 2023	OU - CAPITAL W	ORKS REPORT	- 28 FEBRUARY	2023			
COA Description	Original Budget	Budget Amendments	Current Budget	YTD Actual	Variance	Indicator	Completion %	Asset Class
04250 Administration Building (Buildings) - CAPEX	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00		0% Land & Buildings	ngs
	\$180,000.00	\$0.00	\$180,000.00	\$120,150.00	\$59,850.00		67% Furniture & Equipment	quipment
CEO Vehicle (MV) - CAPE	\$74,000.00	\$26,000.00	\$100,000.00	\$0.00	\$100,000.00		0% Motor Vehicles	Se
	\$52,000.00	\$0.00	\$52,000.00	\$56,400.92	(\$4,400.92)	oragine consider	108% Motor Vehicles	Se
	\$28,000.00	\$0.00	\$28,000.00	\$29,301.18	(\$1,301.18)		105% Motor Vehicles	SS
	\$10,435.00	\$0.00	\$10,435.00	\$0.00	\$10,435.00		0% Land & Buildings	ngs
Cadoux Rec Centre (Buildi	\$15,500.00	\$0.00	\$15,500.00	\$2,074.29	\$13,425.71		13% Land & Buildings	ngs
CRC Capital Expense (Buil	\$11,000.00	\$0.00	\$11,000.00	\$9,515.85	\$1,484.15		87% Land & Buildings	ings
Wongan Hills Medical Cen	\$10,000.00	\$0.00	\$10,000.00	\$0.00	\$10,000.00		0% Land & Buildings	ings
	\$22,280.00	\$0.00	\$22,280.00	\$0.00	\$22,280.00		0% Other Infrastructure	ucture
10815 WH Community Park Toilets (Buildings)- CAPEX	\$11,870.00	\$0.00	\$11,870.00	\$0.00	\$11,870.00		0% Land & Build	ings
10830 Railway Centre Toilets (Buildings)- CAPEX	\$240,000.00	\$0.00	\$240,000.00	\$0.00	\$240,000.00		0% Land & Buildings	ings
10840 Street Furniture (Infras Other)- CAPEX	\$14,247.00	\$0.00	\$14,247.00	\$0.00	\$14,247.00	ALTER SAME	0% Other Infrast	ucture.
	\$11,817.00	\$0.00	\$11,817.00	\$0.00	\$11,817.00	March Colonia	0% Land & Buildings	ings
Burakin Hall (Buildings) - C	\$4,544.00	\$0.00	\$4,544.00	\$0.00	\$4,544.00		0% Land & Buildings	ings
	\$25,000.00	\$0.00	\$25,000.00	\$1,460.00	\$23,540.00		Other Infrastructure	-ucture
L	\$160.042.00	\$0.00	\$160,042.00	\$40,966.78	\$119,075.22		26% Land & Buildings	ings
	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		Plant	
L	\$33,785.00	\$0.00	\$33,785.00	\$18,021.90	\$15,763.10		53% Land & Buildings	ings
Purchase of land (Lot 251 E	\$21,571.00	\$0.00	\$21,571.00	\$2,910.16	\$18,660.84		13% Land & Buildings	ings
W.H. Recreation Complex	\$923,436.00	\$0.00	\$923,436.00	\$472,969.11	\$450,466.89		51% Land & Buildings	ings
Ballidu Sports Complex (Bu	\$9,800.00	\$0.00	\$9,800.00	\$0.00	\$9,800.00		0% Land & Buildings	ings
L.	\$160,000.00	\$0.00	\$160,000.00	\$120,000.00	\$40,000.00		75% Other Infrastructure	ructure
L	\$46,643.00	\$0.00	\$46,643.00	\$31,254.89	\$15,388.11	STATE OF THE PARTY	67% Land & Buildings	ings
12610 Mack Truck - CAPEX	\$320,000.00	\$0.00	\$320,000.00	\$0.00	\$320,000.00		0% Plant	
1	\$190,000.00	\$0.00	\$190,000.00	\$211,000.00	(\$21,000.00)	の発展して記	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	ings
14414 14 Ellis Street - CAPEX	\$34,000.00	\$0.00	\$34,000.00	\$0.00	\$34,000.00		0% Land & Buildings	ings
14418 Grader Utility (Motor Vehicles) - CAPEX	\$35,000.00	\$0.00	\$35,000.00	\$34,831.77	\$168.23		100% Motor Vehicl	es
14419 Construction Utility - CAPEX	\$35,000.00	\$0.00	\$35,000.00	\$41,013.13	(\$6,013.13)		Motor Vehicles	es
14841 Purchase of Old School Oval (CAPEX)	\$200,000.00	\$0.00	\$200,000.00	\$0.00	\$200,000.00		0% Land & Buildings	ings
14881 Wongan Hills Airport (Infr Other)	\$160,805.00	\$0.00	\$160,805.00	\$175,596.48	(\$14,791.48)		109% Other Infrastructure	ructure
14932 Gravel Pit Assessments - Capex	\$25,000.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00		0% Other Infrastructure	ructure
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	STATE OF THE PARTY	12% Roads	
BROAD R2R Funded Capital Roadworks (Infras Roads)	\$476,893.00	\$0.00	\$476,893.00	\$34,001.19	\$442,891.81	Mary Mary	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	
		\$0.00	\$123,723.00	\$21,397.49	\$102,325.51		17% Roads	
GROAD Wheatbelt Secondary Freight Network Roadworks (Infra Roads)		\$0.00	\$2,807,779.00	\$2,060,532.05	\$747,246.95	STATE OF THE STATE	73% Roads	
	\$8,087,837.00	\$258,250.00	\$8,346,087.00	\$3,702,858.49	\$4,643,228.51		44%	

		32%	%29	65%	27%	73%	49%	18%	44%
	Variance	\$1,223,381.00	\$59,850.00	\$88,453.00	\$665,037.00	\$110,276.00	\$2,368,642.00	\$127,590.00	\$4,643,229.00
	YTD Actual	\$583,279.00	69	\$161,547.00	\$248,333.00	0)	\$2,264,293.00		\$3,702,858.00
	Current Budget	\$1,806,660.00 \$0.00 \$1,806,660.00	\$180,000.00	\$250,000.00	\$913,370.00	\$407,332.00	\$4,632,935.00	\$155,790.00	\$8,346,087.00
Budget	Amendments	\$0.00	\$0.00	\$26,000.00	\$47,800.00	\$0.00	\$184,450.00	\$0.00	\$258,250.00
	Original Budget	\$1,806,660.00	\$180,000.00	\$224,000.00	\$865,570.00	\$407,332.00	\$4,448,485.00	\$155,790.00	\$8,087,837.00
			ent						
		Land & Buildings	Furniture & Equipm	Motor Vehicles	Plant	Other Infrastructure	Roads	Footpaths	-

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



		SHIRE OF W	SHIRE OF WONGAN-BALLIDU			
	8	SANK RECONCILATION	BANK RECONCILATIONS FOR 28 FEBRUARY 2023	2023		
		Total	Municipal (01106+01102)	Trust (21100)	Reserve (01105)	Cash On Hand (01101)
Opening Balance	lance	6,418,873.64	3,711,849.02	35,315.56	2,670,859.06	850.00
Add:	Receipts	376,257.42	368,753.41		7,504.01	
	Adjustment	,				
	Transfers In/(Out)	1				
	Transfers In/(Out)	,				
		•				
Less:	Payments - EFT & Cheques	(986,154.54)	(986,154.54)			
	Payments - Bank Fees	(499.72)	(499.72)			
	Adjustments & Transfers	(0.01)	(0.01)			
	Unallocated payments		,			
Balance as	Balance as per General Ledger	5,808,476.79	3,093,948.16	35,315.56	2,678,363.07	850.00
Balance as	Balance as per Bank Statements	108,425.38	73,109.82	35,315.56		
Balance as	Balance as per Bank Deposit Certificates	2,678,363.04	1		2,678,363.04	
Balance as	Balance as per Holder Certificates	2,992,424.79	2,991,574.79			850.00
Add:	Outstanding Deposits	29,263.55	29,263.55			
NAME OF THE OWNER, WHEN	Adjustments - Unallocated deposits		,			
Less:	Unpresented Payments		,			
	Adjustments & Transfers	0.03			0.03	
	Rounding					
Balance as	Balance as per Cash Book	5,808,476.79	3,093,948.16	35,315.56	2,678,363.07	850.00

		SHIRE OF WONGAN - BALLIDU	AN - BALLIDU	
		RATES AND CHARGES OUTSTANDING 28 FEBRUARY 2023	ANDING 28 FEBRUAL	ጚ ሃ 2023
		Rates and Charges Raised for 2022/2023	3,450,636.19	3,450,636.19 Rates and service charges - raised 25.7.22
	Rate	Rates and Charges Oustanding Breakdown		
Total Amount Outstanding		28-Feb-23	\$ 320,510.00	%6
Outstanding same time last year		28-Feb-22	\$ 316,250.59	%6
		SUNDRY DEBTORS OUTSTANDING 28 FEBRUARY 2023	NDING 28 FEBRUARY	7 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)	
Total Outstanding			1,305,414.72	
Accounts 90 Days & Over:				
Date	Dr No.	Comments	Amount	
30/06/2021	1382	Refund	\$ 55,860.40	55,860.40 Company in administration - Proof of debt submitted.
30/06/2022	ဖ	WSFN Roadworks	\$ 196,516.10	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	277	Boomer advertising	\$ 119.70	119.70 Following up
28/11/2022	1555	Medical centre room hire		204.75 Following up
25/10/2022	1548	Standpipe charges	6,4	6,477.24 Paid 2/3/23
29/11/2022	218	Small school hire of swimming pool	3.50	73.50 Paid 3/3/23
14/11/2022	888	Reimburesment of water charges		74.61 Following up
Total			\$ 259,793.81	

MONTHLY FINANCIAL HEALTH CHECK

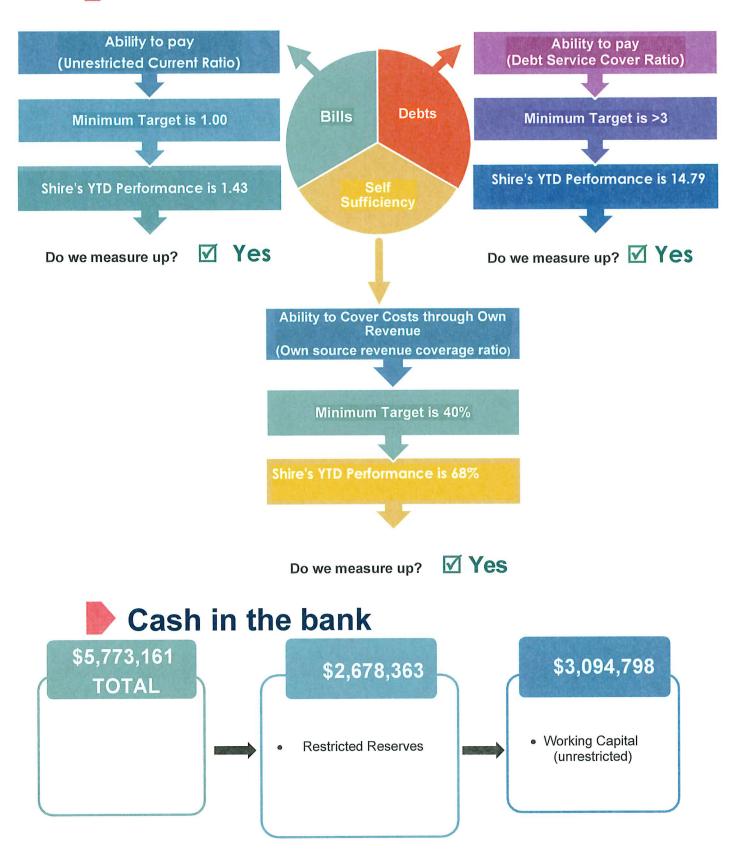


As at 28 February 2023

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
Current Municipal Surplus	\$1,429,609

Financial health indicators





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.



 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.



9.2.3 COMPLIANCE AUDIT RETURN 2022

FILE REFERENCE:

REPORT DATE: 09 March 2023

APPLICANT/PROPONENT: N/A
OFFICER DISCLOSURE OF INTEREST: Nil
PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Sam Dolzadelli - Deputy Chief Executive Officer

ATTACHMENTS: 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

MOVED: Cr Falconer SECONDED: Cr West

That Council:

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

CARRIED:6/0 RESOLUTION:040323

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

Draft

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.
O Warran III da la matiema de comunitacea in munitimo 2 *
2. Were all delegations to committees in writing? * N/A
Add comments
Please enter comments * The Shire has no delegations to committees.
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

The Shire has no delegations to committees.
5. Has council reviewed delegations to its committees in the 2021/2022 financial year? *
N/A
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
Resolution 030222 - OCM 23 February 2022
Nessittion 650222 Good 20 February 2022
8. Were all delegations to the CEO in writing? *
Yes
☑ Add comments
Please enter comments *
Resolution 030222 - OCM 23 February 2022

Please enter comments *

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
<u> </u>
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

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? *
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
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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? *

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

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
_ Add comments

Please enter 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

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
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
Managements
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)

Close Previous Next

9.2.4 CYBER SECURITY ASSESSMENT 2022

FILE REFERENCE: F1.4

REPORT DATE: 09 March 2023

APPLICANT/PROPONENT: N/A
OFFICER DISCLOSURE OF INTEREST: Nil
PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Sam Dolzadelli - Deputy Chief Executive Officer

ATTACHMENTS: 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 (MI	2.67 FA)		
Restrict Administra Privileges	otor 0.20		
Regular Backups	0.25		
User Application Hardening	0.50		
Patch Operating Sy	stems 0.60		
Patch Applications	0.40		
Microsoft Office M Settings	acro 0		
Application Contro	I 0		
Overall Rating (Ave the ratings for indiv controls)			
Str	Strong (Greater than 2.0)		
Mo	Moderate (Score between 1.0 to 2.0)		
Po	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

MOVED: Cr Anspach SECONDED: Cr Boekeman

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.

CARRIED:6/0 RESOLUTION:050323

9.2.5 FINANCIAL MANAGEMENT AND RISK REVIEW

FILE REFERENCE:

F1.4

REPORT DATE:

09 March 2023

APPLICANT/PROPONENT:

N/A

OFFICER DISCLOSURE OF INTEREST:

Nil

PREVIOUS MEETING REFERENCES:

Nil

AUTHOR: ATTACHMENTS:

Sam Dolzadelli - Deputy Chief Executive Officer 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:

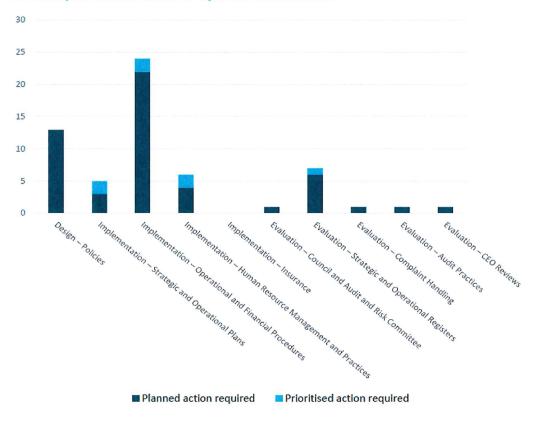
The report included 65 findings relating to risk management, internal controls, legislative compliance, and financial management. The auditor's provided recommendations against each finding, as to how the Shire could improve in each area and possible risk mitigation strategies that could be implemented 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
Total	58	7	65

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

MOVED: Cr West

SECONDED: Cr Coad

That Council:

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

CARRIED:6/0 RESOLUTION:060323

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

FILE REFERENCE: F1.4

REPORT DATE: 09 March 2023

APPLICANT/PROPONENT: N/A
OFFICER DISCLOSURE OF INTEREST: Nil
PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Sam Dolzadelli - Deputy Chief Executive Officer

ATTACHMENTS: 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 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			Pred	icte d	
			Daugetv	Autual			1100	loted	
	Note	Adopted Budget	Current Budget (a)	Amended YTD Budget	YTD Actual (b)	Forecast 30 June 2023	Variance Permanent (c)	Year End (a)+(c)+(d)	
OPERATING ACTIVITIES		\$			\$		\$	\$	
Net current assets at start of financial year							134,190		
surplus/(deficit)	4.5.1	2,501,372	2,643,589	2,643,589	2,777,779	2,777,779		2,777,779	A
Revenue from operating activities (excluding rates)									
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		1,135,974	
Fees and charges	4.1.3	677,560	677,560	421,820	407,031	669,715	Comment.	669,715	
Interest earnings	4.1.5	44,824	44,824	22,404	68,874	143,324	98,500	143,324	A
Other revenue	4.1.6	128,550	128,550	64,236	71,494	151,410	22,860	151,410	A
Profit on asset disposals	4.1.7	116,094 1,890,675	116,094 2,151,808	21,830 1,250,957	1,271,090	110,295 2,241,891	(5,799) 90,083	110,295 2,241,891	
Expenditure from operating activities		1,080,075	2,131,000	1,250,957	1,271,080	2,241,091	90,063	2,241,091	
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)	A
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)	A
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	(6,906,403)	(6,941,039)	(3,780,205)	(4,060,754)	(190,881)	(143.358)	(190,881)	_
								,	
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	
Amount attributable to operating activities		(62,757)	305,957	1,399,986	1,369,798	(2,291,864)	45,768	520,551	
INVESTING ACTIVITIES									
Non-operating grants, subsidies and contributions	4.3.1	4,881,339	5,004,306	1,432,120	(27,680)	4,786,874		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)		(886,570)	A
Purchase furniture and equipment	4.4.4	(180,000)	(180,000)	(90,000)	(95,640)	(225,000)		(225,000)	A
Purchase of motor vehicles	4.4.5	(224,000)	(250,000)	(150,000)	(157,892)	(260,415)		(4 550 700)	
Purchase and construction of infrastructure - Roads	4.4.6	(4,448,484)	(4,632,935)	(2,316,300)	(1,315,043)	(4,743,243)		(4,558,792)	^
Purchase and construction of infrastructure- Footpaths Purchase and construction of infrastructure- Other	4.4.7 4.4.8	(155,790) (407,332)	(155,790)	(77,886) (203,652)	(28,200) (297,056)	(155,790) (425,027)		(155,790)	
Proceeds from self supporting loans	4.4.8	30,880	(407,332) 49,916	41,083	41,152	49,916		30,880	
Proceeds from disposal of assets	4.3.2	407,571	407,571	20,500	92,512	534,529	100	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	
Amount attributable to investing activities		(2,768,046)	(2,884,294)	(2,719,541)	(2,490,648)	(3,109,186)	(224,892)	(2,333,496)	
FINANCING ACTIVITIES									
Repayment of debentures	4.5.12	(116,527)	(135,566)	(84,025)	(83,965)	(135,566)	n	(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)	(0,040)	(35,571)	(1,911,795)	46,734	(1,611,650)	V
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	
Amount attributable to financing activities	4.0.11	(333,591)	(586,057)	(87,565)	(123,077)	(541,123)		(286,857)	-
Budget deficiency before general rates		(3,164,394)	(3,164,394)	(1.407.120)	(1,243,927)	(5,942,173)		(2.099.802)	
Estimated amount to be raised from general rates	4.5.12	3,164,394	3,164,394	3,164,394	3,164.588	3,164.394		3,164,394	•
Closing funding surplus (deficit)	4.5.12 3 (c)	3,104,354	3,104,394	1,757,274	1,920,661	3,104.394		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,	\$1,153,607	\$1,135,974	(\$17,633)
subsidies and			
contributions			
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,	\$5,004,306	\$4,786,784	(\$217,432)
subsidies and			
contributions			
Capital expenditure	(\$8,346,087)	(\$8,480,505)	(\$134,418)
Proceeds from disposal	\$407,571	\$534,529	\$126,958
of assets			
Lease Liabilities –	(\$7,082)	(\$8,882)	(\$1,800)
Principal Repayments			
Transfers to reserves	(\$1,958,529)	(\$1,918,795)	\$46,734
Impact on 30 June 2023	closing position		\$0

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

MOVED: Cr Falconer

SECONDED: Cr West

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.

CARRIED:6/0 RESOLUTION:070323

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

1	2
	1

Proposed Variance Amended Increase/Decrease) Budget in funding position Comment RE	Amended Increase/(Decrease) Budget in funding position Comment Budget 27,5,00.00 -\$12,500.00 \$17,500.00	\$500.00 \$19,500.00 Budget was carried over from 21/22 which was for SCP review and consultancy	\$166,120.00 \$50,000.00 \$10,000.00	\$5,000.00 -53,030.00 \$12,000.00 \$12,000.00	\$50,000.00	\$10,333.00 \$2,000.00 \$2,000.00	\$21,000.00 -\$7,000.00 Additional budget required for Shire's promotional video \$60,000.00 \$25,000.00 Over-budgeted	\$350,000.00 \$155,000.00	\$50,000.00 -\$13,760.00 -\$13,760.00 -\$812,419.00 \$135,355.00		\$40,000.00 -\$10,000.00 Under-budgeted \$11,200.00 \$16,000.00 Water use over-budgeted \$11,200.00 \$40,000.00 Standpipe user under-budgeted, offset by standpipe income above (GL 13710) -\$34,000.00 Standpipe user under-budgeted, offset by standpipe income above (GL 13710)	Non-cash. Various. Due to increase in land and building valuations and increase in \$3,656,297.00 -\$1,136,127.00 depreciation rates due to reduced asset conditions and remaining useful lives.	\$14,904.00 -\$14,904.00 Insurance works is not included in adopted budget. Offset by insurance claims	\$0.00 \$50,000 00 Budget included contribution to Innovation Central Midland (agreement has ceased) \$31,283.00	\$190,881.00 -\$143,358.00 Non-cash. Various non-cash not included in adopted budget. Proceeds were included.	\$56,401.00 S4,401.00 Vehicle quoted more than budget \$45,000.00 New item - Flunded from cost savings against GL 04000.44 above \$45,000.00 S5,000.00 New budget item - Flooring S0.00 \$5,000.00 \$14,247.00 Work was completed by 30 June 22 and invoiced late, but allocated to 21/22 budget. \$60,042.00 \$100,000.00 Reduced pool works program, to be carried forward. \$100k to go to pool reserve. \$21,000.00 Over-budget due to current market.
P Current A Budget B	Current Budget \$5,000.00 \$23,762.00 \$175,973.00 \$175,973.00	\$20,000.00	\$120,000.00 \$40,000.00	\$1,900.00 \$1,970.00 \$30,000.00	\$46,115.00	\$20,333.00 \$0.00	\$14,000.00 \$85,000.00	\$256,555.00 \$126,850.00	\$36,240.00 -\$677,064.00	\$24,469.00 \$14,696.00	\$30,000.00 \$27,200.00 \$40,000.00	\$2,520,170.00	\$0.00	\$50,000.00 \$26,693.00 \$0.00	\$47,523.00	CAPITAL EXPENDITURE \$52,000.00 \$0.00 \$14,247.00 \$190,002.00 \$190,000.00
Nature or Type	Employee costs Employee costs Employee costs Employee costs	Material and contracts	Material and contracts Material and contracts Material and contracts	Material and contracts Material and contracts	Material and contracts	Material and contracts Material and contracts	Material and contracts Material and contracts	Material and contracts Material and contracts	Material and contracts Material and contracts	material and contracts Material and contracts Material and contracts	Utility charges Utility charges Utility charges	Depreciation	Insurance expense	Other expenditure Other expenditure Other expenditure	Loss on asset disposals	Capital expenditure
Account No. IE Description	Account No. IE Description 04200 07 FINANCE & ADMIN OPERATING EXPS 11425 99 Ovals Operating Exps. 12000 99 Road Maintenance 14298 99 PWO Overheads Allocated	04000 16 Members Expenses	04200 20 FINANCE & ADMIN OPERATING EXPS 04216 17 Adult Fees 04217 24 I anal Fees	1 9 9	16	9 6	13205 19 Afea Promotion 14208 16 Engineering Expenses	00		1973 10 Instance wows or rain 40016 16 CRC Community Event Expenditure. 40026 16 CRC Training Event Expenditure	04200 27 FINANCE & ADMIN OPERATING EXPS 11422 21 Parks & Gardens Utility & Direct Op Exps. 13602 21 Standpipes Operating Exps.	Various 45 Various	14499 30 Insurance works on Plant	04000 44 Members Expenses 11439 35 Sporting Clubs Grants & Subsidies 13727 44 Other expenditure - Grant payment - Mens Shed	Various 46 Various	04256 DCEO Vehicle (MV) - CAPEX 04263 Capex - Chambers (CT Upgrade (F&E) 09060 11 Wandoo Cres - MCS (Buildings) - CAPEX 10840 Street Furniture (Infras Other) - CAPEX 11210 WH Swimming Pool (Buildings) - CAPEX 12615 Rollers (P&E) - CAPEX

Nature or Type Capital expenditure S100.00 S2.807.779.00 Transfer to reserves Transf	Variance Increase/ in fundin	.00 \$110,308,000 Additional POC budget has been allocated to WSFN works. \$134,418.00 Reduce plant reserve transfer due to significant POC increase and plant acquisitions	\$129,144.00 over-budget	Additional photocopier functionality for new CRC and Admin photocopiers. \$75/month -\$1,800.00 capitalised into current lease.	-\$1,285,284,00 \$1,285,284,00 \$0.00
Nature or Type Capital expenditure Principal elements of finance lease payments Opening surplus Changet amendments Changet budget amendments Change to budgeted closing funding position		\$2,918,087.00	-\$679,347.00 -\$320,000.00 -\$527,284.00 -\$347,482.00	\$8,882.00 0 \$2,777,779.00	
Nature or Type Capital expenditure Capital expenditure Capital expenditure Capital expenditure Capital expenditure Capital expenditure Transfer to reserves		\$2,807,779.00 RESERVES	-\$808.491.00 -\$220,000.00 -\$452,284.00 -\$440,072.01	OTHER \$7,082.0 \$2,643,589.0	
Description 14 Ellis Street - CAPEX Construction Utility - CAPEX Wongan Hills Airport (Infr Other) Capex - EV Charging Stations Wheatbelt Secondary Freight Network Roadworks (Infra Roads) Wheatbelt Secondary Freight Network Roadworks (Infra Roads) Swimming Pool Reserve - Equity Special Projects Reserve - Equity Building Asset Management Reserve - Equity Lease Liabilities Principal Repayments	Nature or Type Capital expenditure Capital expenditure Capital expenditure Capital expenditure	Capital expenditure	Transfer to reserves Transfer to reserves Transfer to reserves Transfer to reserves	Principal elements of finance lease payments Opening surplus	Total budget amendments Less: non-cash amendments Change to budgeted closing funding position
Account No. IE 14414 14419 14419 14419 14881 14833 GROAD 01977 150 01983 150 01987 160	ш	Ω	190 Plant Reserve - Equity 150 Swimming Dool Reserve - Equity 150 Swimming Dool Reserve - Equity 1975 160 Special Projects Reserve - Equity 1993 150 Building Asset Management Reserve - Equity	01617 165 Lease Liabilities Principal Repayments	

		Budget v Actual					Pred	icted	
	Note	Adopted Budget	Current Budget (a)	Amended YTD Budget	YTD Actual (b)	Forecast 30 June 2023	Variance Permanent (c)	Year End (a)+(c)+(d)	
OPERATING ACTIVITIES		\$			\$		\$	\$	
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	A
Revenue from operating activities (excluding rates)	_								
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	4
Fees and charges	4.1.3	677,560	677,560	421,820	407,031	669,715	(7,845)	669,715 0	
Service charges	4.1.4 4.1.5	44 004	44,824	22,404	68,874	143,324	98,500	143,324	A
Interest earnings	4.1.5	44,824 128,550	128,550	64,236	71,494	151,410	22,860	151,410	
Other revenue Profit on asset disposals	4.1.7	116,094	116,094	21,830	71,434	110,295	(5,799)	110,295	-
Front off asset disposals	4.1.7	1,890,675	2,151,808	1,250,957	1,271,090	2,241,891	90,083	2,241,891	9
Expenditure from operating activities									
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)	A
Materials and contracts	4.2.2	(1,003,491)	(1,044,130)	(577,733)	(872,204)	(1,046,420)	(2,290)	(1,005,781)	<u> </u>
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) (45,324)	A
Interest expenses	4.2.5 4.2.6	(45,324)	(45,324) (269,167)	(22,656) (269,167)	(18,178) (285,862)	(45,324) (284,071)	(14,904)	(284,071)	
Insurance expenses Other expenditure	4.2.7	(269,167) (350,322)	(344,321)	(229,636)	(223, 177)	(303,911)	40,410	(309,912)	-
Loss on asset disposals	4.2.7	(47,523)	(47,523)	(47,523)	(225, 177)	(190,881)	(143,358)	(190,881)	<u> </u>
Loss on asset disposais	4,2,0	(6,906,403)	(6,941,039)	(3,780,205)	(4,060,754)	(8,270,638)	(1,329,599)	(8,236,002)	
					1 00 1 000	0.700.000	4 005 004	0.700.000	V
Non-cash amounts excluded from operating activities	-	2,451,599	2,451,599	1,285,645	1,381,683 1,369,798	3,736,883	1,285,284	3,736,883 520,551	A
Amount attributable to operating activities		(62,757)	305,957	1,399,986	1,369,798	(2,291,864)	45,768	520,551	
INVESTING ACTIVITIES									
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)		70,000 (21,000)	(1,736,660) (886,570)	Y
Purchase plant and equipment Purchase furniture and equipment	4.4.3 4.4.4	(865,570) (180,000)	(913,370) (180,000)	(480,574) (90,000)	(223,683) (95,640)	(934,370) (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)	(223,000)	
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)	A
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)	Ó	
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		42.22.4.22.0	10.710.510	(0.100.010)	(0.400.400)	(00.1.000)	(2.222.422)	
		(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	_					CONTRACT OF		0	e e
Amount attributable to investing activities		(2,768,046)	(2,884,294)	(2,719,541)	(2,490,648)	(3,109,186)	(224,892)	(2,333,496)	
FINANCING ACTIVITIES						No.			
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							10 A	0	
Advances of self supporting loans	4.4.1					Market Market	11/2/16/23	0	
Proceeds from advances	4.3.5	/4 000 00 0	/4 050 500	No Contract of the Contract of	Inc Pau	/1 011 705	40.704	(1 611 650)	
Transfers to cash backed reserves (restricted assets)	4.5.10	(1,658,384)	(1,958,529)	0.2	(35,571)		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	
Amount attributable to financing activities	_	(333,591)	(586,057)	(87,565)	(123,077)	(541,123)		(286,857)	
Budget deficiency before general rates	_	(3,164,394)	(3,164,394)	(1,407,120)	(1,243,927)			(2,099,802)	
Estimated amount to be raised from general rates	4.5.12	3,164,394	3,164,394	3,164,394	3,164,588			3,164,394	
Closing funding surplus(deficit)	3 (c)	0	0	1,757,274	1,920,661	0	0	1,064,592	A

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 budger 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 POSTION

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.

	non-operating delivated within the Nate detailing elacinetic.	Actual - Used for			
		Budget 30 June 2022	Audited Actual 30 June 2022	Budget 30 June 2023	Actual 31 December 2022
	Adjustments to operating activities			\$	\$
	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
	Non-cash amounts excluded from operating activities	2,642,415	2,642,416	2,451,599	1,381,683
(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 <i>Financial Management Regulation 32</i> .				
	Adjustments to investing activities				
	Less: Movement in unspent non-operating grants liability	(853,587)	(518,985)	116,980	(1,687,143)
	Non cash amounts excluded from investing activities	(853,587)	(518,985)	116,980	(1,687,143)
(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,				
	Adjustments to net current assets				
	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
	Total adjustments to net current assets	(2,500,722)	(2,492,415)	(2,717,786)	(2,574,338)
(d)	Composition of estimated net current assets				
	Current assets				
	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
		6,759,993	6,763,624	4,358,705	7,404,084
	Less: current liabilities				
	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)	Ó	(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	Ó	0	(72)
	Without the same of	(1,757,899)	(1,493,430)	(1,640,919)	(2,909,085)
	Net current assets	5,002,094	5,270,194	2,717,786	4,494,999
	Less: Total adjustments to net current assets	(2,500,722)	(2,492,415)	(2,717,786)	(2,574,338)
	Closing funding surplus / (deficit)	2,501,372	2,777,779	0	1,920,661

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

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-Ballidurecognises 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

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	Varianc Permanent	e \$ Timing
1 OPERATING REVENUE (EXCLUDING RATES)	remanent	Tilling
4.1.1 SPECIFIED AREA RATES		
4.1.2 OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS		
Reduction in contribution for co-location, budget carryover	(17,633)	15 5
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	Heritage S Miller	
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 forecaset net book values (non-cash)	(5,799)	
Operating Revenue Predicted Variance	90,083	

4. PREDICTED VARIANCES

Comments/Reason for Variance

Varian	ce \$
Permanent	Timing

4.2 OPERATING EXPENSES

4.2.1 EMPLOYEE COSTS			
R	ecruitment budget increase due to staff turnover	(39,330)	
4.2.2 MATERIAL AND CONTRACTS			
	Various increases and decreases	(2,290)	7. 15. 1. 1. 1. 1. 1.
4.2.3 UTILITY CHARGES			
	Various increases and decreases	(34,000)	FRANKSIO
4.2.4 DEPRECIATION (NON CURRENT ASSETS)			
Due to increase in valuations from L&B revaluations	on and increase in depreciation rates (non-cash)	(1,136,127)	
4.2.5 INTEREST EXPENSES			
		0	State of the
4.2.6 INSURANCE EXPENSES			
	Insurance on plant - Recoverable	(14,904)	
4.2.7 OTHER EXPENDITURE			
Budget inclu	ided provision for contributions that have ceased	40,410	
4.2.8 LOSS ON ASSET DISPOSAL		(440.050)	Charles and Allertain
	lant items not included in loss budget (non-cash)	(143,358)	
	Operating Expenditure Predicted Variance	(1,329,599)	0
Add back: Predi	cted variance in non-cash operating activities	1,285,284	

4. PREDICTED VARIANCES

Comments/Reason for Variance		Variance Permanent	e \$ Timing
4.3 CAPITAL REVENUE	Operating Surplus Predicted Variance	45,768	0
4.3.1 NON OPERATING GRANTS, SUBSIDIES AND CONTRIBUTION OF STATE OF		(217,432)	
4.3.2 PROCEEDS FROM DISPOSAL OF ASSETS		400.050	
4x Shields Cres	cent blocks sold and minor P&E disposed Capital Revenue Predicted Variance	126,958 (90,474)	0

4. PREDICTED VARIANCES

Comments/Reason for Variance		Varianc	
		Permanent	Timing
4.4 CAPITAL EXPENSES			
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			
4.4.0 IN THE TREE ASSETS - READS		(110,308)	* / / / · ·
4.4.7 INFRASTRUCTURE ASSETS - FOOTPATHS			
4.4.7 IN INCOME ASSETS -1 COTTAINS		0	
4.4.8 INFRASTRUCTURE ASSETS - OTHER			
T.T.O IN INCOME ASSETS - OTHER		(17,695)	NEW AND E
	Capital Expenditure Predicted Variance	(134,418)	0

Total Predicted Variances as per Annual Budget Review

4. PREDICTED VARIANCES

Comments/Reason for Variance	Varian	co.\$
Comments/Reason for Variance	Permanent	Timing
	Extraction of the Control of the Con	
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	No. of Case
4.5.13 LEASE LIABILITY PRINCIPAL REPAYMENTS		
Folding functionality for 2x new photocopiers (capitalis	ed to lease) (1,800)	
Financing Activities Predicte	ed Variance 44,934	
4.6 OTHER ITEMS		
OPENING SURPLUS		
Audited opening surplus variance	(favourable) 134,190	St. Que la

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
				89	↔	ss.
	Budget Adoption	Ope	Opening Surplus(Deficit)	142,217	The state of the s	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
02000	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		(2,000)
01975	Reduce transfer to Special Projects Reserve	04092022	Financing Activity	7,000		0
	Capex - CEO Vehicle	04122022	Capital Expenses		(26,000)	(26,000)
	Tranfer from plant reserve to fund above	04122022	Financing Activity	26,000		0
ended Budge	Amended Budget Cash Position as per Council Resolution			614,117	(614,117)	0

		SHIRE OF WONG	N-BALLIDU -	VONGAN-BALLIDU - BUDGET REVIEW - SCHEDULE OF CAPITAL WORKS 2022-23	N - SCHEDULE (JE CAPITAL WO	RKS 2022-23				
COA	Description	Original Budget	Amendments	Current Budget	YTD Budget	YTD Actual	POs	Total Actual	Forecast	Change Asset Class	
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		gs
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		nipment .
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		
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		
04258	Administation Pool Vehicle	\$28,000.00	\$0.00	\$28,000.00	\$28,000.00	\$29,301.18	\$0.00	\$29,301.18	\$28,000.00	_	
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		st.
04263	Capex - Chambers ICT Upgrade (F&E)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,000.00		upment
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		gs
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		gs
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	_	gs
09060	11 Wandoo Cres - MCS (Buildings)- CAPEX	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,000.00		gs
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	_	cture
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	_	gs
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		gs
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	_	cture
11021	Wondan 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	_	gs
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	gs
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		cture
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	_	gs
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	_	gs
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	_	gs
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		gs
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	gs
11622	Econcomic Stimulus Project	\$160,000.00	\$0.00	\$160,000.00	\$79,998.00	\$120,000.00	\$0.00	\$120,000.00	\$160,000.00		cture
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		gs
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		
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		
12623	Backhoe	\$0.00	\$47,800.00	\$47,800.00	\$47,800.00	\$0.00	\$40,364.00	\$40,364.00	\$47,800.00		
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		
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	_	
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	\$U.UU Land & Buildings	gs
14414	14 Ellis Street - CAPEX	\$34,000.00	\$0.00	\$34,000.00	\$16,998.00	\$0.00	\$0.00	\$0.00	00.000,854	\$25,000.00 Lalid & Bulldille	en .
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		
14419	Construction Utility - CAPEX	\$35,000.00	\$0.00	\$35,000.00	00.000,65\$	\$41,013.13	\$0.00	51.013.13	341,014.00	_	
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		gs
14881	Wongan Hills Airport (Infr Other)	\$160,805.00	\$0.00	\$150,805.00	\$80,400.00	\$1/5,595.48	\$200.00	41,0,780.40	00.787,0716		כומוב
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	_	cture
14933	Capex - EV Charging Stations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,950.00		cture
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		
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		
DROAD		\$155,790.00	\$0.00	\$155,790.00	\$77,886.00	\$28,200.04	\$4,096.90	\$32,296.94	\$155,790.00		
EROAD		\$123,723.00	\$0.00	\$123,723.00		\$21,397.49	\$0.00	\$21,397.49	\$123,723.00		
GROAD		\$2,807,779.00	\$0.00	\$2,807,779.00	- 1	- 1	\$795,280.94	\$1,979,083.54	\$2,918,087.00	\$110,308.00 Roads	
		\$8,087,837.00	\$258,250.00	\$8,346,087.00	\$4,213,244.00	\$2,596,631.35	\$1,496,577.07	\$4,093,208.42	\$8,480,505.00	\$134,418.00	

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

						202	2022/23						
				SALE OF SALES	Amenaea		TO STATE OF THE PARTY OF	Amenaea					
		Amended			Budget	Actual	Forecast	Budget	Actual	Forecast	Amended		
		Budget	Actual	Forecast	Transfers	Transfers	Transfers	Transfers	Transfers	Transfers	Budget	Actual YTD	Forecast
	Opening	Interest	Interest	Interest	드	드	In	Out	Out	Out	Closing	Closing	Closing
Name	Balance	Earned	Earned	Earned	(+)	÷	(+)	(-)	<u>(-</u>	(-)	Balance	Balance	Balance
	₩.	❖	❖	45	÷	₩		₩	₩		\$	45	
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	2,000	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	2,000	0	5,000	0	0	0	59,915	54,915	59,915
Stickland St JV Housing Reserve	58,582	0	0	0	2,000	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	2,000	0	2,000	0	0	0	998'09	55,366	998'09
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
	2,628,230	10,000	35,571	85,000	1,958,529	35,571	35,571 1,911,795 (1,515,120)	(1,515,120)	0	(1,515,120) 3,071,639	3,071,639	2,699,372	3,024,905

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

SHIRE OF WONGAN-BALLIDU SCHEDULE OF ASSET DISOSALS - 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 Proce
Land & Buildings											
Lot 251 Ballidu (CBH)		21,571	21,571				-	2.,0.	21,571	-	11020
Lot 705 and 706 Shields Crescent						58,731	(58,731)		58,731	10,269	
Lot 708 Shields Crescent					-		-	32,000	30,000	2,000	
Lot 710 Shields Crescent							-	34,000	34,000		34,000 14986
Motor Vehicles											
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	
Mazda 3 (Admin Shared)	1457	10,000	13,000	(3,000)	12,000	14,500	(2,500)	12,000	13,000	(1,000)	
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		0.000		(200)	2,41,000		-	(7,500) 14986
Plant & Equipment											
Mack Truck (PTK33)	1462	123,630	85,000	38,630				123,630	85,000	38,630	- 14986
Semi Water Tanker (PTRL26)	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	
Dual Tip Pig Trailer (PTRL20)	1403	9,986	15,000	(5,014)				9,986	15,000	(5,014)	
Dual Tip Pig Trailer (PTRL23)	1400	20,045	15,000	5,045				20,045	15.000	5.045	
Multi-tyred roller (PROL10)	1412	-	-	-	16,670	4,281	12,389		4.281	(4,281)	
Various obsolete equipment	_	- 22			-	,,20	12,500	-	7,446	(1,201)	7,446 14986
TOTAL		487,634	407,571	80,063	43,437	92,512	(49,075)	607,669	534,529	80,586	126,958

9.3 WORKS AND SERVICES

DISCLSOURE OF INTEREST ITEM 9.3.1

Prior to any consideration of items 9.3.1 Cr Boekeman declared a financial and proximity interest as Cr Boekeman is Managing Director of Boekeman Machinery which is a neighbouring business.

DISCLOSURE OF INTEREST ITEM 9.4.1

Prior to any consideration of item 9.4.1 Cr Boekeman declared a financial and proximity interest as he is Managing Director of Boekeman Machinery and owns the property immediately adjacent to Lot 800, 134-136 Wongan Road Wongan Hills.

Cr Boekeman left the meeting at 4.03pm.

9.3.1 RAV 4-REQUEST LGA SUPPORT

FILE REFERENCE: T6.1

REPORT DATE: 7 March 2023

APPLICANT/PROPONENT: Shire of Wongan-Ballidu

OFFICER DISCLOSURE OF INTEREST: Nil PREVIOUS MEETING REFERENCES: Nil

REVIOUS MEETING REFERENCES:

AUTHOR: Stephen Casey, Acting Manager of Works & Services
ATTACHMENTS: 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.

		Dimen	sion Requirement	S	
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
		Mas	s 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.

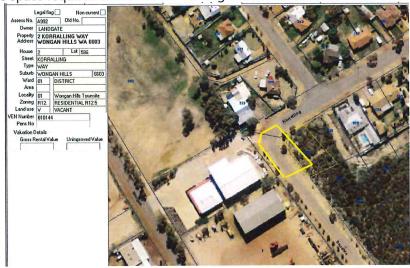
There is existing Shire stormwater infrastructure which is currently in the turning circle of a RAV 4 Vehicle. This infrastructure would sustain repeated damage, as has happened in the past with previous freight companies and will require constant maintenance. Should the infrastructure be moved there 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.

MOVED: Cr Coad SECONDED: Cr West

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.

CARRIED:5/0 RESOLUTION:080323

mainroads Concessional Network Level 2 Tandem Drive - Prime Mover Concessional Network Level 2 10.2 hostañ Ga Gi Asia 4.2 Provis B Zi 5.2 9.2 Mass (t) 50.5t 73.0t 95.5t 1180t 1295t 1180t 1180t 1405t 1405t 1405t 163.0t 163.0t (A) >27.5m, <36.5m (B) >27.5m, <36.5m (4) >36.5m_253.5m (8) >36.5m, 253.5m (C) >36.5m, 253.5m (D) >36.5m, 253.5m (E) >36.5m, 253.5m (Ap27.5m, _36.5m (Bp27.5m, _36.5m (4) >36.5m, <u><53.5m</u> (C) >36.5m, <u><45.0m</u> (D) >36.5m, <u><45.0m</u> Lingth (m) (5) <u>-20m</u> (C) <u>-277.5m</u> (D) <u>-27.5m</u> (A) <27.5m Heavy Vehicle Services Tel: 138 486 Email: hvs@mainroads.wa.gov.au Website: www.mainroads.wa.gov.au (C) PRIME MOVER, SEMI-TRAILER TOWING B-TRIPLE (D) PRIME MOVER, SEMI-TRAILER TOWING A B-DOUBLE 0 -0°-(B) B-DOUBLE TOWING A CONVERTER DOLLY CONNECTED TO TWO SEMI-TRAILERS Sample of Axla Groups (D) SHORT B-TRIPLE The height of the vehicle can exceed 4.3m but MUST NOT exceed 4.6m (E) DOUBLE ROAD TRAIN TOWING B-DOUBLE TRAILERS Vehicle Description and Configuration (B) B-DOUBLE TOWING A DOG TRAILER (c) B-DOUBLE TOWING A DOG TRAILER (DOUBLE B-DOUBLE) (A) PRIME MOVER, SEMI-TRAILER TOWING TWO DOG TRAILERS (A) PRIME MOVER, SEMI-TRAILER TOWING TWO DOG TRAILERS HOLD STATES OF THE STATES OF T NOTES

1. 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.

2. These diagrams are a visual indication of the vehicle only. (A) PRIME MOVER, SEMI-TRAILER TOWING A DOG TRAILER (A) PRIME MOVER TOWING SEMI-TRAILER AND B-DOUBLE (D) B-DOUBLE TOWING TWO DOG TRAILERS (B) PRIME MOVER TOWING A SEMI-TRAILER Heavy Vehicle Services Category

(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 itenced over height curtain side or pantechnicon trailer.

Operators must refer to the OPERATING CONDITIONS and the AMMS Page for the full vehicle descriptions

when it is: (i) built to carry livestock or; (ii) carrying a crate to carry livestock or

(E) A mainroads

Accredited Mass Management Scheme (AMMS)

Heavy Vehicle Services May 2022

Tandem Drive Prime Mover, Trailer Combinations

Restricted Access Vehicle (RAV) Categories

				M	Max. Mass &	
Category	RAV Description		Max. Length	Appr	Approved Network	rk V
- Control			,	Level 1	Level 2	Level 3
0 45	1A. Prince Mover & Senti Trailer			રું		
Category 1			E	NA	,	
		24	20 m	50.5t	51.5 t	53 t
	-8 Serul Trailer 25 - Prime Mover, Serul Trailer & Pig Trailer or Dolly	28	27.5 m	68.5t	69.5 t	71 t
Category 2	00 00 00 00 00 00 00 00 00 00 00 00 00	3C	27.5 m	72t	74 t	76.5 t
		II4	•	N2.1	N2.2	N2.3
Category 3	3.4-A-double 3.4-A-double ————————————————————————————————————		27.5 m	88	91 t	94 t
o full man				N3.1	N3.2	N3.3
A	4.4A-double		27.5 m	93.5t	96.5 t	100 t
eategory 4	200 200 200 CO			N4.1	142	N4.3
		85	27.5 m + Dolly	72t+ Dolly	74t+ Dolly	76.5 t+ Dolly
,	SA - B-Coolds Bwing a bolly SE - A-could be within a bolly SC - A-could be within a bolly SC - A-could be a bolly SC - A-could	SB / SD	36.5 m	æ t	91 t	34 t
Category 5	70 - 200 - 2	သွ	27.5 m + Dolly	89 t+ Dolly	91t+ Dolly	94t+ Dolly
		All	,	N5.1	162	NS3
	VIOCO E BUNNON SIGNOCA — CO. A. – CO. – CO. A. – CO. – CO. A. – CO. A. – CO. – CO. A. – CO. A. – CO. A. – CO. A	6A / 6B	36.5 m	93.5t	96.5 t	100 t
Category 6	participals Small	ပ္ထ	27.5 m + Dolly	93.5t+ Dolly	96.5 t+ Dolly	100 t + Dolly
	### ### ### ### #### #################	All		N6.1	N6.2	N63
	special straight		36.5 m	1151	119t	123.5t
Category				NZ.1	MZ2	NZ3
Category 6	jory 8 RAVs for AMMS					
	3A – A-Triple 3B – A-Double lowing a Dolly	98	53.5 m	127.5t	130.5 t	135 t
9,000,000	200 00 000 000 000 000 000 000 000	8	36.5 m + Dolly	89 t+ Dolly	91 t+ Dolly	94t+ Dolly
c dingain) a	90 - 84-Triple	9C/9D	45 m	115t	1191	123.5 t
		N.		118.1	N9.2	N9.3
	elibro-daring a Daliya a Daliy	10A / 10C / 10D	53.5 m	136.5t	141.5 t	147 t
	000 000 000 000 000	108	36.5 m + Dolly	93.5t+ Dolly	96.5 t+ Dolly	100 t + Dolly
ortegory 10	100 - ABB-Quad Amatericanits Amatericanic Amatericanics	10E	53.5 m	158 t	1641	170.5t
	3 000 000 000 000 000 000 000 000 000	Te Te	,	M10.1	M10.2	M10.3

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

FILE REFERENCE: A645/P531
REPORT DATE: 8 March 2023

APPLICANT/PROPONENT: Walkers Diesel Services

OFFICER DISCLOSURE OF INTEREST: Nil PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Melissa Marcon – Manager of Regulatory Services

ATTACHMENTS: 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.

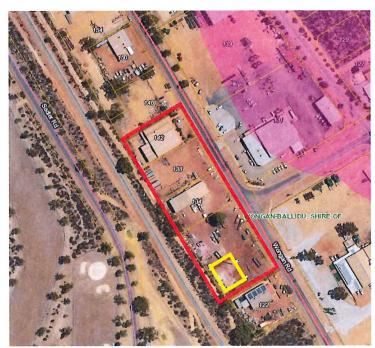
BACKGROUND:

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 m². 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

MOVED: Cr Falconer SECONDED: Cr Coad

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.

Amendment

MOVED: Cr Coad

SECONDED: Cr West

Conditions:

5. The containers are to be painted in a neutral uniform color that fits in with the landscape and to the satisfaction of the Chief Executive Officer.

CARRIED: 5/0

RESOLUTION: 100323

DISCLOSURE OF INTEREST ITEM 9.4.2

Prior to any consideration of item 9.4.2 Cr Coad declared a financial and proximity interest as he owns the property immediately adjacent to Lot 227, 149 Manmanning Road, Wongan Hills.

Cr Coad left the meeting at 4.17 pm.

Cr Boekeman returned to the meeting at 4.18pm.

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

FILE REFERENCE: A699/P532 **REPORT DATE:** 8 March 2023

APPLICANT/PROPONENT: Action Sheds Australia Pty Ltd on behalf of Joshua

Morrell

OFFICER DISCLOSURE OF INTEREST: Nil PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Melissa Marcon – Manager of Regulatory Services

ATTACHMENTS: Ni

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)

Deemed-to-Comply (R-Codes)	Proposed Outbuilding Specifications
C3 Outbuildings that:	
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 60m² in area or 10	There is an existing single dwelling and shed located
per cent in aggregate of the site area,	on the property.
whichever is the lesser	The total area of the new outbuilding is 72m ²
iv. do not exceed a wall height of 2.4m	Wall height 3.0 m ²
v. do not exceed a ridge height of 4.2m	Ridge height 3.529 m ²
vi. are not within the primary or secondary	Outbuilding is not within the primary or secondary
street set back area	street set back are
vii. do not reduce the amount of open space	Open space at completion of outbuilding complies
required in Table 1; and	with table 1
Table 1 requirement 60%	
viii. are set back in accordance with Tables 2a and	Side setback 34.19m
2b	Front setback approx. 133.84m
Set back requirement 1.5 m	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:

MOVED: Cr West SECONDED: Cr Anspach

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.

CARRIED:5/0 RESOLUTION:110323

Cr Coad returned to the meeting 4.20pm

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

Nil

Item. 12. CLOSURE

There being no further business, the Shire President, Cr M Stephenson, declared the meeting closed at 4.23 pm.

Signed by:

Cr M Stephenson

Shire President